



Appendix A—List of Submissions

1. Professor Keith Houghton
2. Mr Brian Bolton
3. Mr Brian Bolton (supplementary submission)
4. Mr Rodney Bennett
5. Mr Tom Ravlic
6. The Law Society of South Australia
7. Ciptanet International Pty Ltd
8. The Association of Chartered Certified Accountants
9. A / Professor John Ryan
10. Queensland Auditor-General
11. Professor Graeme Dean
12. Australian Accounting Research Foundation
13. Peter D Rickard & Co Pty Ltd
14. Compostela Pty Ltd
15. Pitcher Partners
16. Professor Keith Houghton (supplementary submission)
17. The Institute of Internal Auditors - Australia
18. PricewaterhouseCoopers
19. Mr John Hammond
20. Australian Chamber of Commerce & Industry
21. Australian Stock Exchange

22. Trustee Corporations Association of Australia
23. Deloitte Touche Tohmatsu
24. Mr Rodney Bennett (supplementary submission)
25. Victoria Auditor-General
26. Australian Institute of Company Directors
27. Australian National Audit Office
28. New South Wales Auditor-General
29. The Institute of Chartered Accountants in Australia
30. Western Australia Auditor-General
31. Mr Tom Ravlic (supplementary submission)
32. Ernst & Young
33. CPA Australia
34. KPMG
35. Spencer & Co Chartered Accountants
36. National Institute of Accountants
37. Mr Michael Nugent
38. Mr Stuart Grant
39. Australian Securities & Investments Commission
40. Queensland Government
41. Professor R.G. Walker
42. The Institute of Chartered Accountants in Australia (supplementary submission)
43. Australian Stock Exchange (supplementary submission)
44. CPA Australia (supplementary submission)
45. Ernst & Young (supplementary submission)
46. Professor Graeme Dean (supplementary submission)
47. Australian Consumers' Association
48. The Joshua Institute
49. Department of Premier & Cabinet, Tasmania
50. Mr Mark Leibler

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51. Australian Prudential Regulation Authority
 52. Deloitte Touche Tohmatsu (supplementary submission)
 53. The Institute of Chartered Accountants in Australia (supplementary submission)
 54. Australian National Audit Office (supplementary submission)
 55. Australian Stock Exchange (supplementary submission)
 56. CPA Australia (supplementary submission)
 57. Ernst & Young (supplementary submission)
 58. Australian Accounting Research Foundation (supplementary submission)
 59. The Institute of Internal Auditors – Australia (supplementary submission)
 60. PricewaterhouseCoopers (supplementary submission)
 61. Mr Tom Ravlic (supplementary submission)
 62. Mr Mark Leibler (supplementary submission)
 63. Ciptanet International Pty Ltd (supplementary submission)
 64. Companies Auditors & Liquidators Disciplinary Board
 65. Institutional Analysis Pty Ltd
 66. Australian Securities & Investments Commission (supplementary submission)
 67. Australian Institute of Company Directors (supplementary submission)
 68. Mr Mark Leibler (supplementary submission)
 69. Professor Keith Houghton (supplementary submission)
 70. Professor Keith Houghton (supplementary submission)
 71. KPMG (supplementary submission)
 72. Pitcher Partners (supplementary submission)
 73. Mr Mark Leibler (supplementary submission)