

EFRAG 2018 Research agenda consultation

Response ID:153 Data

2. General information about the respondent

1. Please tell us:

Your name:

Javier de Frutos

Email address:

jdefrutos@effas.net

If you are responding for an organisation, please indicate the name and type of organisation and a short description of activity/industry:

EFFAS European Federation of Financial Analysts

Job title/role:

Chairman Commission on Financial Reporting

Country:

Germany

Please state which country:

2. Main countries of operation:

France, Belgium, Italy, Spain, Germany and Scandinavian countries.

3. General questions

3. Do you have suggestions on how EFRAG could substantiate the influence of its Research activities in general, and individual projects in particular, on the IASB's work?

A way to substantiate the research is proving if the accounting standards and how those standards are used meet the needs of financial markets participants.

4. What is your assessment on the use of evidence by EFRAG in its recent Research? Do you have suggestions on how to improve it?

EFFAS considers indispensable to use evidence or empirical research. Given its characteristic, historic information, anticipating and continuing consulting with users is essential.

4. List of potential topics

5. For each project listed above, please indicate how important or urgent you consider it to be for European constituents (5 being most important) and how likely you consider that the project could reach a useful conclusion within a reasonable time frame (5 being most likely).

	Importance to European constituents	Likely to reach a useful conclusion in time
Better information on intangible assets	4	4
Cryptocurrencies	3	2
Derecognition	4	4
Transaction-related costs	5	5
Variable and contingent payments	3	2

6. Please provide any additional comments or explanation of your rating for the projects listed above.

For users, transaction-related costs is a key project as impact entities results particularly on business combination transactions.

7. Are there other topics that you advise EFRAG to add to its Research agenda? If so, please provide a description of the topic and what the objective of an EFRAG Research project should be.

A project to consider could be, which are the main non-IFRS metrics to measure an entity performance. (APM).

6. Thank You!

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May 29, 2018 13:13:11 Success: Email Sent to: cristina.rodriquez@efrag.org

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May 29, 2018 13:13:11 Success: Email Sent to: jdefrutos@effas.net