

EFRAG PFS webinar 26 May 2020

21 - 26 May 2020

Poll results

Table of contents

- Q1. What is your professional background?
- Q2. Do you think it is useful to require the disclosure of any performance (non-GAAP) measures defined by management in the financial statements?
- Q3. If entities would have to provide disclosures on performance measures defined by management in the financial the statements, which ones should be disclosed?
- Q4. Do you consider the disclosures of unusual items useful?
- Q5. Unusual items and extraordinary items: are they the same?

Q1. What is your professional background? (1/2)

0 4 1

accountancy profession



preparer



user



academic



professional association



regulator



Q1. What is your professional background?
(2/2)

0 4 1

other



Q2. Do you think it is useful to require the disclosure of any performance (non-GAAP) measures defined by management in the financial statements?

030

Yes, entities should be required to provide disclosures about performance measures defined by management



No, entities should not be required to provide disclosures about performance measures defined by management



It should be optional for the entities to provide disclosures about performance measures defined by management



Indifferent



Q3. If entities would have to provide disclosures on performance measures defined by management in the financial the statements, which ones should be disclosed?

0 3 9

(1/2)

All performance measures defined by management used in public communications, including ratios



Management-defined performance measures that are subtotals of income and expenses used in public communications, outside financial statements (IASB proposal)



Performance measures defined by management released jointly with the annual or interim report, including earning releases



Q3. If entities would have to provide disclosures on performance measures defined by management in the financial the statements, which ones should be disclosed?

0 3 9

(2/2)

Performance measures defined by management not specified by IFRS Standards that are voluntarily presented within the financial statements

 10 %

Q4. Do you consider the disclosures of unusual items useful?

039

Yes, if it concerns identified items with limited predictive value (IASB definition)



Yes, but the IASB definition is too narrow



No, the IASB definition is too broad



No, too judgemental



Not sure



Q5. Unusual items and extraordinary items: are they the same?

0 3 5

Yes, they have the same definition in the ED



Yes, they are very similar or basically the same



No, they are different concepts and both defined in the ED



No, they are different concepts and the ED focuses on unusual items

