

EFRAG 2018 Research agenda consultation

Response ID:150 Data

2. General information about the respondent

1. Please tell us:

Your name:

Timo Punkari

Email address:

timo@meletre.fi

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

Meletre Oy, Accountants and auditors

Job title/role:

Country:

Finland

Please state which country:

2. Main countries of operation:

Finland, Poland, Germany, UK

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?

Sustainability accounting has become essential part of reporting, but it is now disconnected from financial statements. This connection could be important in contribution of bringing sustainability closer to financial statements.

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?

No comments.

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	3	5
Cryptocurrencies	2	5
Derecognition	2	5
Transaction-related costs	1	5
Variable and contingent payments	3	4

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

Intangible assets are important, but as long as goodwill cannot be amortised, the picture will remain opaque, just because of the accounting structure.

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.

Connection of sustainability reporting and financial statements.

6. Thank You!

New Send Email

May 27, 2018 07:42:40 Success: Email Sent to: cristina.rodriquez@efrag.org

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May 27, 2018 07:42:40 Success: Email Sent to: timo@meletre.fi