

EFRAG-DK webinar

07 - 15 May 2020

Poll results

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- What is your professional background?
- Do you think that the new required allocation (operating, investing and financing) of items in the subtotals will result in better information?
- Do you think that it will be feasible to make the distinction between investing and financing for all industries?
- Do you think that the new structure for the Statement of Profit or Loss will limit management ability to explain the overall performance through Management Performance Measures / generation of income in the context of the activities and business strategy?
- The disclosure and reconciliation on Management Performance Measures (MPMs) should be presented:
- Is it important for investors that entities have to provide a higher level of disaggregation (e.g. line items related to investing and financing categories)? (5 = very helpful – 1 = not helpful)
- Is it useful to start the statement of cash flows (indirect method) with operating profit rather than with net profit?

What is your professional background? (1/2)

0 6 3

accountancy profession



preparer



user



academic



professional organisation



regulator



What is your professional background? (2/2)

063

other

 2 %

Do you think that the new required allocation (operating, investing and financing) of items in the subtotals will result in better information?

0 5 6

Yes, as it will improve comparability



No, as it will impose uniformity and reduce the space for entity specific allocations



Don't know



Do you think that it will be feasible to make the distinction between investing and financing for all industries?

0 4 9

Yes, as it will be based on clear concepts



No, as a uniform definition will be difficult to apply



No, as what matters is the dividing line operating / non-operating



Don't know



Do you think that the new structure for the Statement of Profit or Loss will limit management ability to explain the overall performance through Management Performance Measures / generation of income in the context of the activities and business strategy?

(1/2)

0 3 6

It will allow the link to the entity's view of the business and is important



It will allow the link to the entity's view of the business, but is not important

0 %

It will not allow the link to the entity's view of the business, but it should



Do you think that the new structure for the Statement of Profit or Loss will limit management ability to explain the overall performance through Management Performance Measures / generation of income in the context of the activities and business strategy?

(2/2)

0 3 6

It will not allow the link to the entity's view of the business and it is not important"

0 %

The disclosure and reconciliation on Management Performance Measures (MPMs) should be presented:

Only for MPMs that are presented in the financial statements



For MPMs that are presented in the financial statements and the Management Commentary



For all the MPMs used in public communications

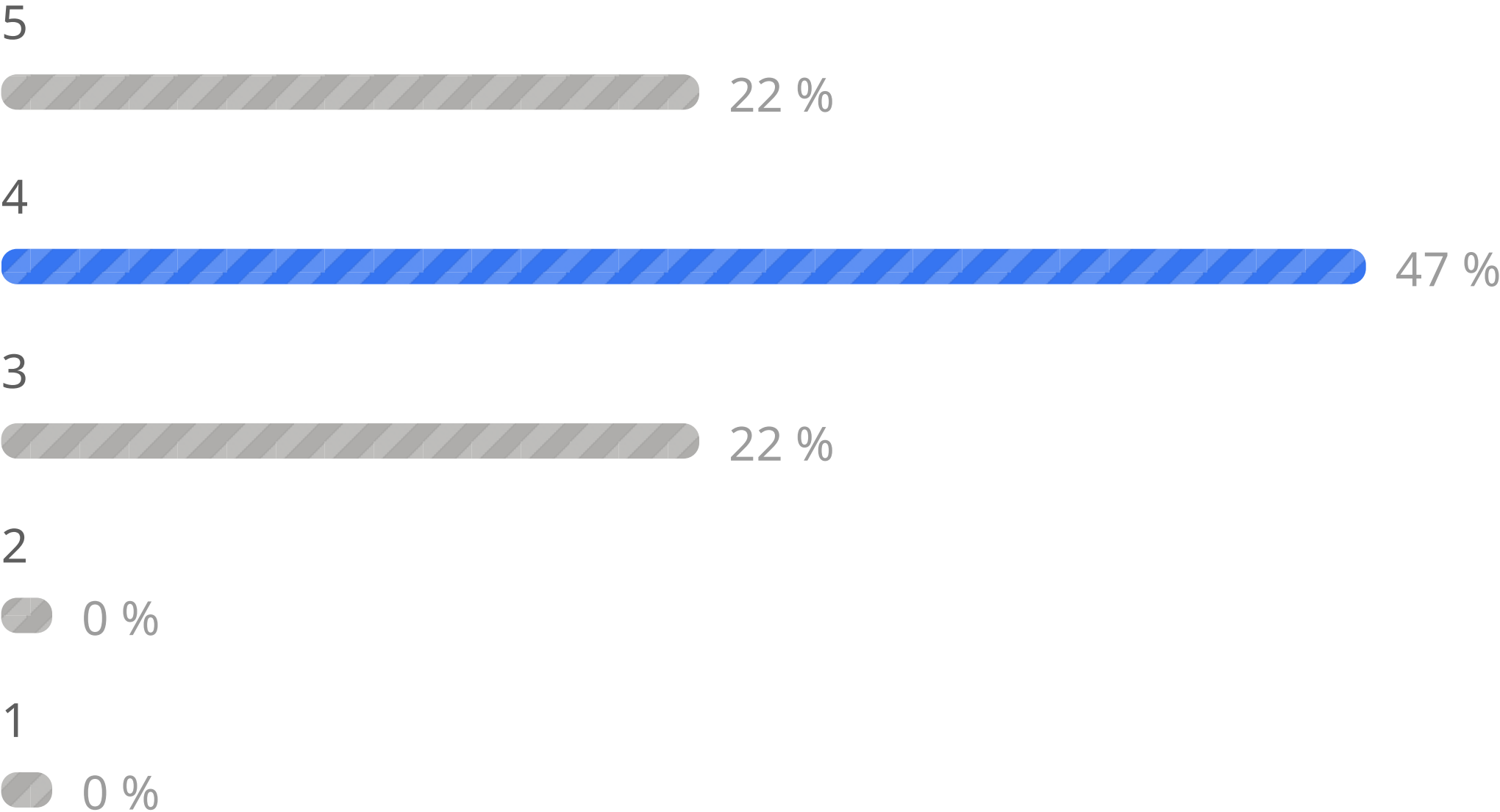


Don't know



Is it important for investors that entities have to provide a higher level of disaggregation (e.g. line items related to investing and financing categories)? (5 = very helpful – 1 = not helpful)
(1/2)

0 3 2



Is it important for investors that entities have to provide a higher level of disaggregation (e.g. line items related to investing and financing categories)? (5 = very helpful – 1 = not helpful)
(2/2)

0 3 2

Don't know



Is it useful to start the statement of cash flows (indirect method) with operating profit rather than with net profit?

0 3 4

Yes



No



Don't know

