

# **EFRAG, NASB, NFF, IASB - PFS joint outreach event, 17 June 2020**

05 - 18 Jun 2020

Poll results

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# Q1. What is your professional background?

0 8 9

investor/analyst



preparer



auditor



regulator



academic



other



**Q2: Do you think that the new required allocation (operating, investing and financing) of items in the subtotals will result in better information?**

0 5 3

Yes, as it will improve comparability



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



Don't know



**Q3: Do you agree that the results from associates and joint ventures should be presented separately in two different categories OF the income statement?**

Yes, I agree with the IASB's proposal



Yes, but I would prefer another split than integral versus non-integral



No, all results should be presented in the operating category



No, all results should be presented in the investing category



I do not know



# Q4: Which statement best reflects your view on Management Performance Measures (MPMs)?

0 4 5

I agree with IASB's proposal



I agree with including MPMs in the financial statements, but the IASB scope is too narrow as it focuses only on subtotals of profit or loss



MPMs should not be included in the financial statements



I do not know



## Q5: What is your impression of the implementation effort?

0 4 3

Information is easily available. Reorganisation and representation will require limited effort

 5 %

Much of the information is available, but some additional data must be registered and gathered

 28 %

System updates are needed, possibly with significant changes

 33 %

I do not know

 35 %

**Q7: Do you agree in operating profit as the starting point when using the indirect method to report cash flows?**

0 4 1

Yes



No



I do not know

