

2. General information about the respondent

1. Please tell us:

Your name:

IVAN PAUL GRIXTI

Email address:

ivan.grixti@um.edu.mt

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

Job title/role:

LECTURER

Country:

Malta

Please state which country:

2. Main countries of operation:

Malta

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?

I feel that EFRAG should engage in research to visualise better the impact of IFRS on small jurisdictions such as Malta which are characterised by small if not non-existent markets.

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?

I feel that EFRAG has placed itself as a significant influencer at the IASB representing the wider European good.

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

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

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.

I would welcome an EU-wide research project on BETTER COMMUNICATION in Financial Reporting

6. Thank You!

New Send Email

Apr 06, 2018 05:47:13 Success: Email Sent to: cristina.rodriquez@efrag.org

New Send Email

Apr 06, 2018 05:47:13 Success: Email Sent to: ivan.gixti@um.edu.mt