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

05 - 18 Jun 2020

Poll results



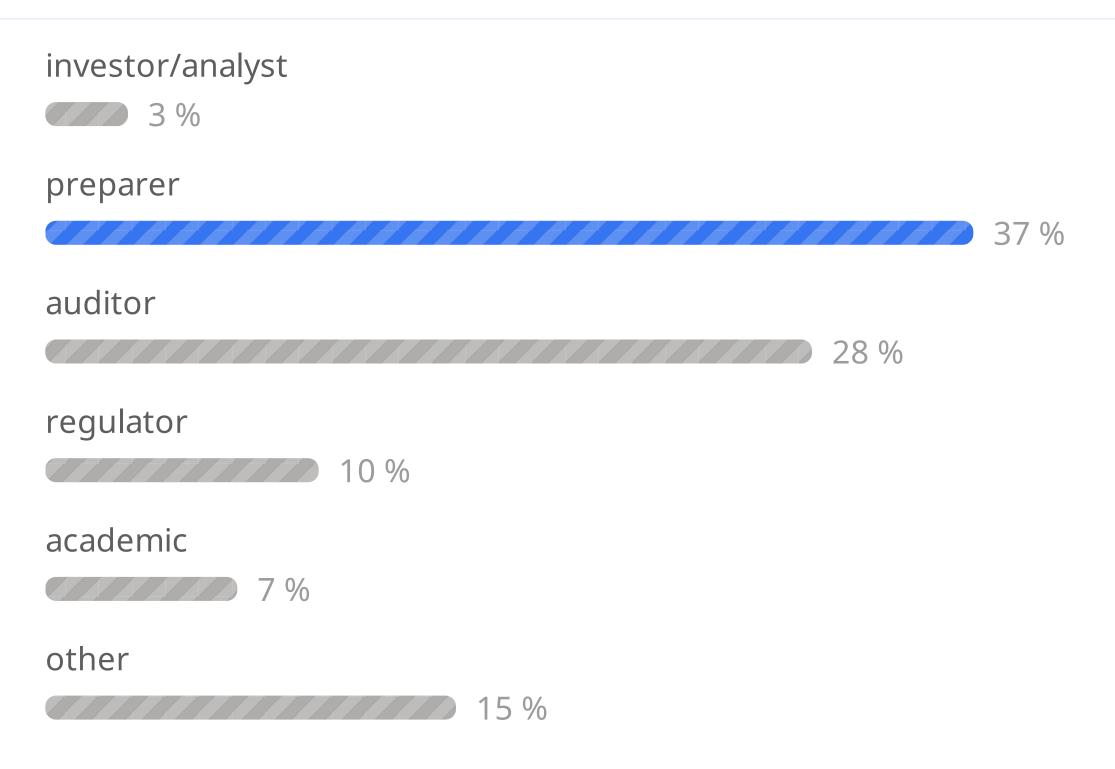
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- Q1. What is your professional background?
- Q2: Do you think that the new required allocation (operating, investing and financing) of items in the subtotals will result in better information?
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- Q4: Which statement best reflects your view on Management Performance Measures (MPMs)?
- Q5: What is your impression of the implementation effort?
- Q7: Do you agree in operating profit as the starting point when using the indirect method to report cash flows?



Q1. What is your professional background?





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



Yes, as it will improve comparability

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



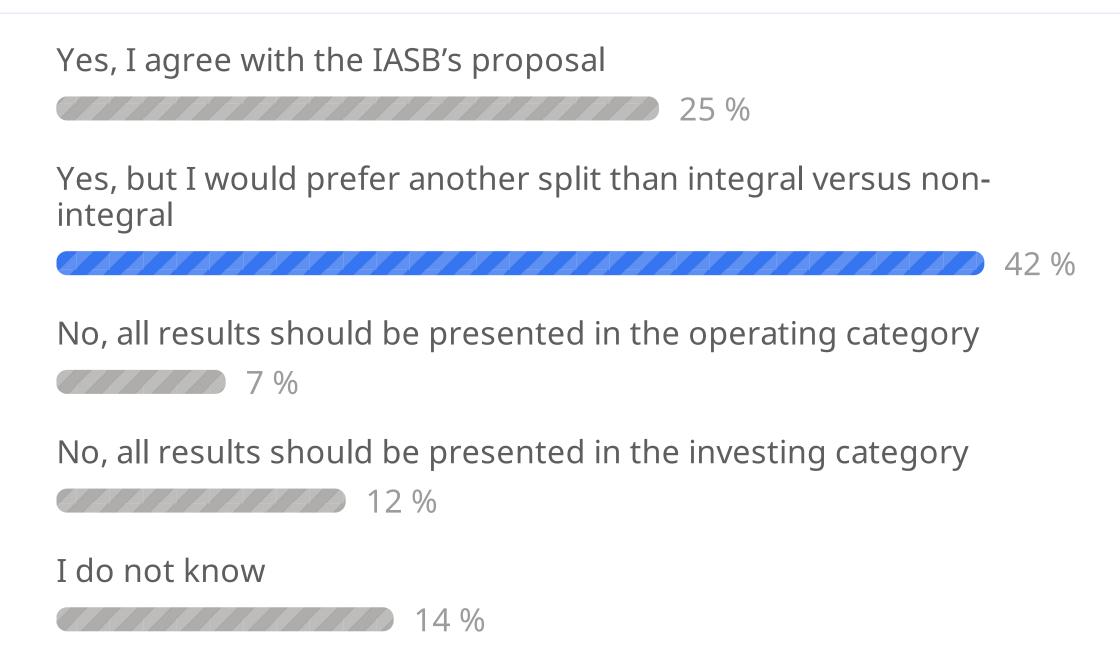
Don't know



4 %

0 6 9

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



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



I agree with IASB's proposal

7 %

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

69 %

MPMs should not be included in the financial statements

18 %

I do not know

7 %

Q5: What is your impression of the implementation effort?



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?



Yes
93 %

No
2 %

I do not know
5 %