### EFRAG PFS webinar 26 May 2020

21 - 26 May 2020

Poll results



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### **Q1.** What is your professional background? (1/2)



accountancy profession preparer user academic 2 % professional association 0 % regulator 5 %

### Q1. What is your professional background? (2/2)



other

## Q2. Do you think it is useful to require the disclosure of any performance (non-GAAP) measures defined by management in the financial statements?



Yes, entities should be required to provide disclosures about performance measures defined by management

73 %

No, entities should not be required to provide disclosures about performance measures defined by management



It should be optional for the entities to provide disclosures about performance measures defined by management



Indifferent



# Q3. If entities would have to provide disclosures on performance measures defined by management in the financial the statements, which ones should be disclosed? (1/2)



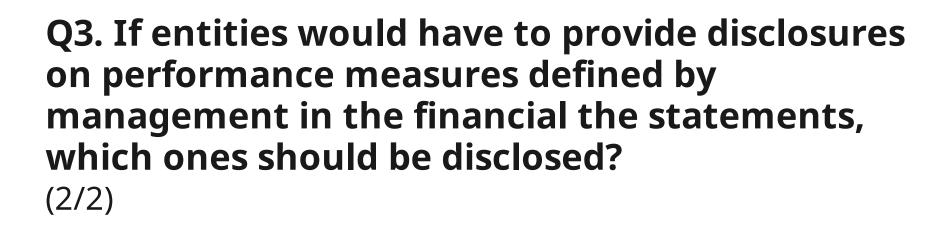
All performance measures defined by management used in public communications, including ratios

46 %

Management-defined performance measures that are subtotals of income and expenses used in public communications, outside financial statements (IASB proposal)

23 %

Performance measures defined by management released jointly with the annual or interim report, including earning releases





Performance measures defined by management not specified by IFRS Standards that are voluntarily presented within the financial statements



#### Q4. Do you consider the disclosures of unusual items useful?



Yes, if it concerns identified items with limited predictive value (IASB definition)

36 %

Yes, but the IASB definition is too narrow

33 %

No, the IASB definition is too broad

8 %

No, too judgemental

13 %

Not sure

### Q5. Unusual items and extraordinary items: are they the same?



Yes, they have the same definition in the ED

9 %

Yes, they are very similar or basically the same

34 %

No, they are different concepts and both defined in the ED

6 %

No, they are different concepts and the ED focuses on unusual items