Time for a facelift? A new look for the income statement

WEBINAR 26 May 2020  17:00 - 18.15 (CET) - Registration form

Proposed Disclosure requirements

PROGRAMME

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<th>TIME</th>
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<td>17:00</td>
<td>Welcome participants</td>
<td>Saskia Slomp, EFRAG CEO</td>
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| 17:00 – 17:15 | IASB presentation of the Exposure Draft  
General Presentation and Disclosure (ED) | Nick Anderson, IASB Board Member  
Aida Vatrenjak, IASB Technical Staff |
| 17:15 – 17:25 | EFRAG presentation on EFRAG’s preliminary position on the IASB’s ED | Chiara Del Prete, EFRAG TEG Chairwoman                                 |
| 17:25 – 18:10 | User Round Table Discussion and Q&A  
Management Performance Measures  
- Non-GAAP Measures, Alternative Performance Measures (APMs), Management Performance Measures (MPMs): are they all the same?  
- Is there a need for more disclosures about MPMs?  
- Can a company have several MPMs?  
- Can a company present an MPM on the face of the income statement?  
Unusual items  
- How have unusual items been defined? Has the definition struck the right balance? | Moderator:  
Hans Buysse, Chairman  
ABAF/BVFA, member EFFAS Executive Management Committee and EFRAG Board member |
|             |                                                                          | Panellists                                                               |
|             |                                                                          | Marietta Miemietz, Director, Primavenue Advisory Services Limited |
|             |                                                                          | Stefaan Genoe, Managing Partner Corporate Finance, Bank Degroof Petercam |
|             |                                                                          | Peter Malmqvist, Head of The Equity Analyst Guide                         |
• Can a company present an unusual item on the face of the statement of profit or loss?

• When a company presents its expenses by function, how useful it is to have disclosures about expenses by nature?

18:10 – 18:15  Take-aways of the User Round Table  

Serge Pattyn, member EFRAS CFR

For more details, please see the EFRAG website.