

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

TIME	SESSION	PRESENTER
17:00	Welcome participants	Saskia Slomp , EFRAG CEO
17:00 – 17:15	IASB presentation of the Exposure Draft <i>General Presentation and Disclosure</i> (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 <i>Management Performance Measures</i> <ul style="list-style-type: none"> 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? <i>Unusual items</i> <ul style="list-style-type: none"> 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 EFFAS
CFR

For more details, please see the [EFRAG website](#).