

2. General information about the respondent

1. Please tell us:

Your name:

BRUNO

Email address:

studiotbrunoricci@gmail.com

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:

COMMERCIALSITA - REVISORE LEGALE

Country:

Italy

Please state which country:

2. Main countries of operation:

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?

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?

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		
Derecognition		
Transaction-related costs		
Variable and contingent payments		

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

GOODWILL

BADWILL

IMPAIRMENT TEST

NO ORDINARY ITEMS

EBITDA BASIS OF MEASUREMENTS
SCHEME OF INCOME STATEMENT BY NATURE

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.

6. Thank You!

New Send Email

Apr 08, 2018 09:12:03 Success: Email Sent to: cristina.rodriguez@efrag.org

New Send Email

Apr 08, 2018 09:12:03 Success: Email Sent to: studiotsbrunoricci@gmail.com