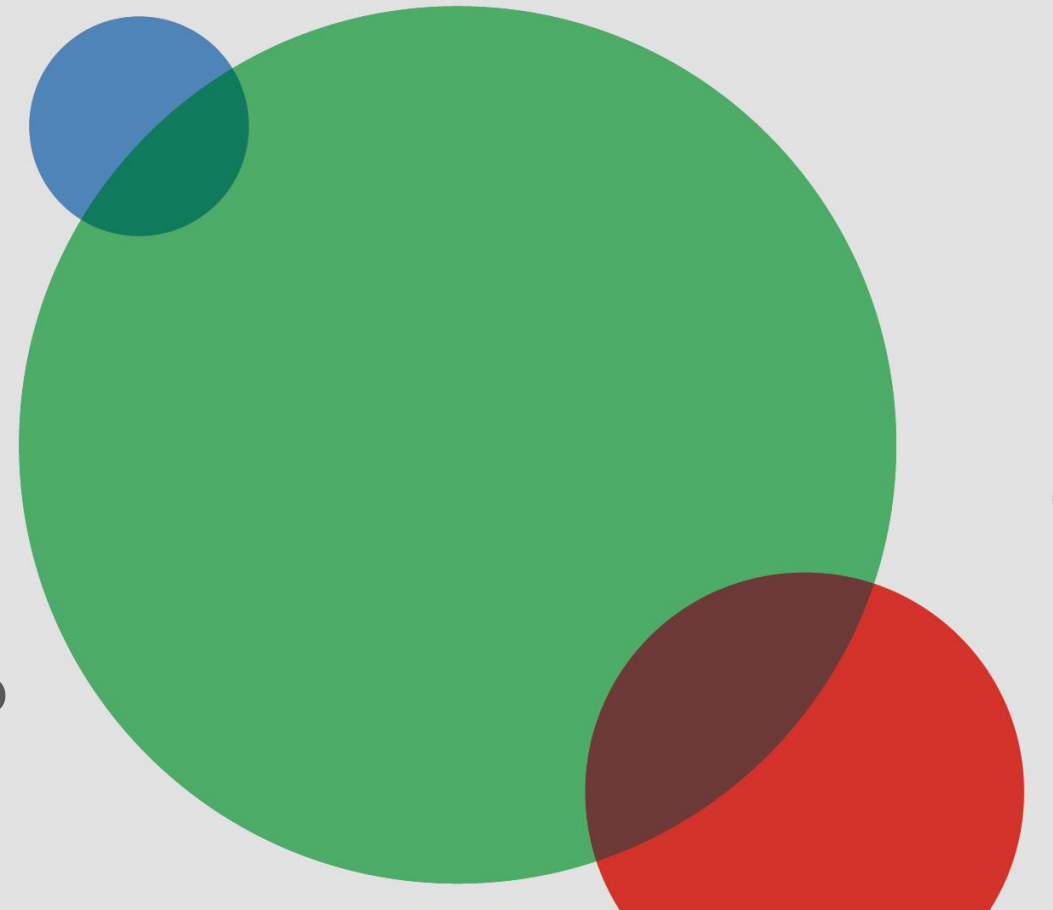




# WICI Conference – November 2019

## Intangibles and Corporate Reporting

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# Intangibles – the real drivers of value?


- Drivers of current and future value
- Broader than financial value?
- Practicalities – identifying the real drivers of value
- How to measure and report on the drivers of value?
- How to measure and report on the value they create?
- Need greater experimentation?

# Reporting on the drivers of value?

- How to report?
- Commercial sensitivity
- Disclosure frameworks eg WICI 2016, EPIC 2018
- Standardisation vs flexibility
- Need a single global NFI Reporting Standard
- (Assurance?)

# ICAS Approach

- Performance Reporting Paper 2016, New 'Vision' Paper 2017
- Intangibles Paper, 2019
  - Deficiencies of financial reporting
  - Non-financial information
  - Challenge of valuation and meaningful reporting
- Call for research applications – complementary to EFRAG
- Two key projects:
  - Production and consumption of information on intangibles
  - Intellectual capital disclosure in business model and risk reporting
- Open to further research proposals



**Comments and  
feedback?**

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