



2007 Cash flow Presentation Survey

In the 2007 survey, we sought respondent views on the appropriate presentation of cash flow activities.

Figure 7

Under IFRS and US GAAP, companies are required to disaggregate and present separately cash flow information by the following activities: operating, investing and financing. In these current standards, investing and financing activities are defined and operating activities are all other activities not defined as investing or financing. Survey question was how should cash flow activities be defined?	Number of responses	Percentage response
Cash flow activities should be predefined similar to current standards	272	71.6%
Cash flow activities should have some broad definitions; companies should have some flexibility to define cash flow activities in a way that they think is appropriate	91	23.9%
Cash flow activities should not be predefined; companies should have the flexibility to define cash flow activities in a way that they think is appropriate	8	2.1%
Total	380	100%

Excluded 2.4% (9 respondents) had no opinion.