

Highlight summary no. Framework.01

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Expanding the Guidance Collection

The CPA Canada Standards and Guidance Collection is being expanded to include the Framework for Reporting Performance Measures that the Accounting Standards Board (AcSB) thinks provides complimentary guidance for any entity when preparing information to report externally.

Framework for Reporting Performance Measures

The AcSB issued the Framework for Reporting Performance Measures, First Edition, in December 2018 to help entities – from public and private companies to not-for-profit organizations and pension plans – improve the quality of financial and non-financial performance measures they choose to report outside of the financial statements. The Framework sets out what the AcSB thinks is best practice guidance for:

- selecting, developing and reporting performance measures; and
- implementing and maintaining controls and governance practices.

The Framework is voluntary and non-authoritative guidance to enhance the relevance of financial reporting.

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