



# FINANCIAL REPORTING

S11 Notebook: Specialised, Not-for-profit, and public sector entities

In this section you will learn about:

3Es model ad KPIs

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## 12 SPECIALISED, NOT-FOR-PROFIT AND PUBLIC SECTOR ENTITIES

### 12.1 DIFFERENT PURPOSE AND PERFORMANCE MEASUREMENT

#### 12.1.1 Different purpose => different analysis

The “not-for-profit” and the public sector entities have an increasingly important role in our society.

Their main purpose is not to \_\_\_\_\_, their purpose is \_\_\_\_\_

These entities are still \_\_\_\_\_ to the society as they are often using \_\_\_\_\_

These entities still must produce \_\_\_\_\_ and must show \_\_\_\_\_

The most used analysis of the activity of such entities are:

- 3Es = \_\_\_\_\_, \_\_\_\_\_ & \_\_\_\_\_
- KPIs = \_\_\_\_\_

#### The 3 Es

Suppose an analysis of the \_\_\_\_\_ for \_\_\_\_\_ consisting in an analysis of

- the \_\_\_\_\_ = how well the entity used its \_\_\_\_\_.

This is the \_\_\_\_\_

Example of indicators:

- the relationship between \_\_\_\_\_ and \_\_\_\_\_ = how well were the \_\_\_\_\_ used to obtain the \_\_\_\_\_.

This is the \_\_\_\_\_

Example of indicators:

- the \_\_\_\_\_ = in what \_\_\_\_\_ the entity \_\_\_\_\_

This is the \_\_\_\_\_

Example of indicators:

### KPIs

The model supposed to identify all \_\_\_\_\_ of the organisation and then a measurable \_\_\_\_\_ able to show if the goal was achieved or not.

A KPI must have:

- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

- \_\_\_\_\_

The reports made by a not-for-profit organisation or by a state-owned entity might be criticised because:

- \_\_\_\_\_

- \_\_\_\_\_

- \_\_\_\_\_

 Now it is time for you to check your understanding. Note your answers to the quiz: