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: