"Profit, performance, perception": a research into the use of alternative performance measures in the European Union

Brouwer, A.J.

Citation for published version (APA):

General rights
It is not permitted to download or to forward/distribute the text or part of it without the consent of the author(s) and/or copyright holder(s), other than for strictly personal, individual use, unless the work is under an open content license (like Creative Commons).

Disclaimer/Complaints regulations
If you believe that digital publication of certain material infringes any of your rights or (privacy) interests, please let the Library know, stating your reasons. In case of a legitimate complaint, the Library will make the material inaccessible and/or remove it from the website. Please Ask the Library: https://uba.uva.nl/en/contact, or a letter to: Library of the University of Amsterdam, Secretariat, Singel 425, 1012 WP Amsterdam, The Netherlands. You will be contacted as soon as possible.

UvA-DARE is a service provided by the library of the University of Amsterdam (http://dare.uva.nl)
Literature


Committee of European Securities Regulators (2005b), Press release - CESR consults on recommendations on the use of alternative performance measures to ensure best practice by companies in the information prepared for investors, CESR, Paris.


Conseil National de la Comptabilité (2004), Recommandation n° 2004-r.02 du 27 Octobre 2004 - Relative au format du compte de résultat, tableau des flux de trésorerie et tableau de variation des
capitaux propres, des entreprises sous référentiel comptable international (hors entreprises de banque et d'assurance).


IOSCO Technical Committee (2002), Cautionary Statement Regarding Non-GAAP Results Measures, May, IOSCO, Madrid.


Isidro, H. and Marques, A. (2010), The role of institutional and economic forces in the strategic use of non-GAAP disclosures to beat earnings benchmarks, Working paper.


Moody’s Investors Service Inc. (Moody’s, 2000), Putting EBITDA in Perspective: 10 Critical Failings of EBITDA as The Principal Determinant of Cash Flow, New York.


Raad voor de jaarverslaggeving, Richtlijnen voor de jaarverslaggeving jaarenditie 2005, Kluwer, Deventer.


