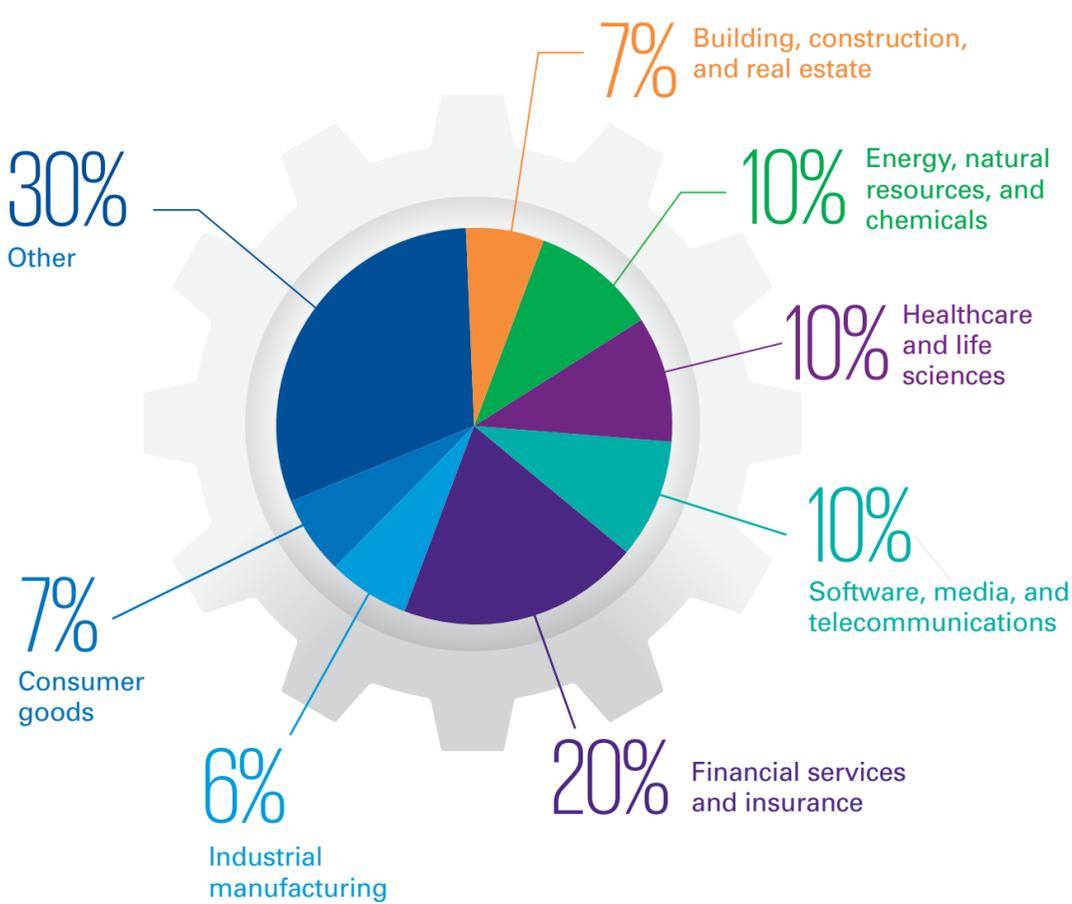


# CFO Financial Forum Webcast

Definition of a Business: Implementation Issues – February 21, 2018

## Participant responses to certain polling questions, for whom the questions were applicable

What is your company's industry?



Do you believe that adoption of the ASU will result in more transactions being accounted for as asset acquisitions at your company?



If you have already adopted the new definition of a business, which aspect of the model did you find most challenging to apply?



The FASB is currently attempting to harmonize the 'big three' differences between accounting for business combinations and asset acquisitions (transaction costs, IPR&D, and contingent consideration). Which response below best characterizes your views on how the FASB should proceed?

