**Supplementary Material**

**List of respondents with ID number, country of origin, stakeholder type and region**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ID** | **Respondent** | **Country of origin** | **Stakeholder type** | **Region** | **ED76** | **ED77** | **ED KC** | **Two-steps cluster number** |
| 1 | Accountancy Europe | Belgium | Professional body | Europe | X | X |  | 1 |
| 2 | Accounting Standards Board - Australia | Australia | Standard setter | Oceania | X | X | X | 3 |
| 3 | Accounting Standards Board - South Africa | South Africa | Standard setter | Africa | X | X |  | 3 |
| 4 | Advancing Government Accountability (AGA) | USA | Professional body | North America |  |  | X |  |
| 5 | Australasian Council of Auditors-General (ACAG) | Australia | Professional body | Oceania | X | X | X | 1 |
| 6 | Chartered Accountants Academy (CAA) and Training and Advisory Services (TAS) | Zimbabwe | Professional body | Africa | X | X |  | 1 |
| 7 | CIPFA | UK | Standard setter | Europe | X | X | X | 3 |
| 8 | CNOCP | France | Standard setter | Europe | X | X | X | 3 |
| 9 | Conselho Federal de Contabilidade | Brazil | Standard setter | South America | X | X |  | 3 |
| 10 | Corte dei Conti - Italy | Italy | Standard setter | Europe |  |  | X |  |
| 11 | Cour des Comptes - France | France | Standard setter | Europe |  |  | X |  |
| 12 | CPA Australia | Australia | Professional body | Oceania | X | X |  | 1 |
| 13 | CPA Uganda | Uganda | Professional body | Africa | X | X |  | 1 |
| 14 | Danish Agency for Governmental Management | Denmark | Standard setter | Europe |  |  | X |  |
| 15 | Department of Finance and Deregulation | Australia | Government | Oceania |  |  | X |  |
| 16 | Direction Générale des Finances Publiques | France | Government | Europe |  |  | X |  |
| 17 | Ernst & Young - Kenya | Kenya | Audit Firm | Africa |  |  | X |  |
| 18 | Ernst & Young - UK | UK | Audit Firm | Europe | X | X |  | 2 |
| 19 | External Reporting Board | New Zealand | Standard setter | Oceania | X | X |  | 3 |
| 20 | Fédération des Experts-Comptables Européens (FEE) | Belgium | Professional body | Europe |  |  | X |  |
| 21 | Financial Management Standards Board - AGA | USA | Standard setter | North America |  |  | X |  |
| 22 | FOCAL - Colombia | Colombia | Standard setter | South America | X | X |  | 3 |
| 23 | FOCAL - Ecuador | Ecuador | Standard setter | South America | X | X |  | 3 |
| 24 | FOCAL - El Salvador | El Salvador | Standard setter | South America | X | X |  | 3 |
| 25 | FOCAL - Guatemala | Guatemala | Standard setter | South America | X | X |  | 3 |
| 26 | FOCAL - Peru | Peru | Standard setter | South America | X | X |  | 3 |
| 27 | FOCAL - Panama | Panama | Standard setter | South America | X | X |  | 3 |
| 28 | FOCAL - Dominican Republic | Dominican Republic | Standard setter | South America | X | X |  | 3 |
| 29 | FOCAL - Uruguay | Uruguay | Standard setter | South America | X | X |  | 3 |
| 30 | FOCAL - Mexico | Mexico | Standard setter | South America | X | X |  | 3 |
| 31 | FOCAL - Chile | Chile | Standard setter | South America | X |  |  |  |
| 32 | Government of Canada | Canada | Government | North America |  |  | X |  |
| 33 | Grant Thornton UK LLP | UK | Audit Firm | Europe |  |  |  |  |
| 34 | Heads of Treasuries Accounting and Reporting Advisory Committee | Australia | Standard setter | North America |  |  | X |  |
| 35 | HM Treasury UK | UK | Government | Europe |  |  | X |  |
| 36 | ICAEW | UK | Professional body | Europe |  |  | X |  |
| 37 | Individual | Brazil | Others | South America |  |  | X |  |
| 38 | Individual | USA | Others | North America |  |  | X |  |
| 39 | Individual | France | Others | Europe |  | X |  |  |
| 40 | Individual | Nigeria | Others | Africa |  |  |  |  |
| 41 | Institut der Wirtschaftsprüfer | Germany | Professional body | Europe | X | X | X | 1 |
| 42 | Institute of Certified Public Accountants of Kenya (ICPAK) | Kenya | Professional body | Africa | X | X |  | 1 |
| 43 | Institute of Chartered Accountants - India | India | Professional body | Asia | X | X |  | 1 |
| 44 | Institue of Chartered Accountants - Zambia (ZICA) | Zambia | Professional body | Africa |  |  | X |  |
| 45 | International Consortium of Government Financial Managers | USA | Professional body | North America |  |  | X |  |
| 46 | J-ICPA | Japan | Professional body | Asia | X | X |  | 1 |
| 47 | Joint Accounting Bodies | Australia | Professional body | Oceania |  |  | X |  |
| 48 | Kalar consulting | UK | Audit Firm | Europe | X | X |  | 2 |
| 49 | KPMG - Switzerland | Switzerland | Audit Firm | Europe | X | X |  | 2 |
| 50 | KPMG UK | UK | Audit Firm | Europe |  |  | X |  |
| 51 | Malaysian Institute of Accountants (MIA) | Malaysia | Standard setter | Asia | X | X |  | 3 |
| 52 | Massey University | New Zealand | Others | Oceania |  |  | X |  |
| 53 | M-ICPA | Malaysia | Professional body | Asia | X | X |  | 1 |
| 54 | Ministry of Finance | Saudi Arabia | Government | Asia | X | X |  | 3 |
| 55 | Ministry of Finance - British Columbia | Canada | Government | North America |  |  | X |  |
| 56 | Ministry of Finance - Ontario | Canada | Government | North America |  |  | X |  |
| 57 | Ministry of Finance - Quebec | Canada | Government | North America |  |  | X |  |
| 58 | Ministry of Finance - Saskatchewan | Canada | Government | North America |  |  | X |  |
| 59 | Nyenrode University | Netherlands | Others | Europe |  |  | X |  |
| 60 | NZ Treasury | New Zealand | Government | Oceania | X | X |  | 3 |
| 61 | Office of the Auditor-General | New Zealand | Standard setter | Oceania |  | X |  |  |
| 62 | PONTIFICIA UNIVERSIDAD JAVERIANA - GRUPO DE ESTUDIO EN NICSP - GENICSP | Colombia | Others | South America | X | X |  | 2 |
| 63 | Province of Manitoba | Canada | Government | North America |  |  | X |  |
| 64 | Provincial Government of Newfoundland and Labrador | Canada | Government | North America |  |  | X |  |
| 65 | Public Accountants and Auditors Board | Zimbabwe | Standard setter | Africa | X | X |  | 3 |
| 66 | Public Sector Accounting Board (PSAB) - Canada | Canada | Standard setter | North America | X | X | X | 3 |
| 67 | Public Sector Accounting Standards Board - Kenya | Kenya | Standard setter | Africa | X | X |  | 3 |
| 68 | Swiss Public Sector Financial Reporting Advisory Committee | Switzerland | Standard setter | Europe | X | X | X | 3 |
| 69 | Task Force IRSPM A&A SIG, CIGAR Network and EGPA PSG XII | International | Others | International | X | X |  | 2 |
| 70 | The Auditor General of Canada | Canada | Standard setter | North America | X | X |  | 3 |
| 71 | The Financial Reporting Council | Nigeria | Standard setter | Africa | X | X |  | 3 |
| 72 | The Institute of Chartered Accountants | Nigeria | Professional body | Africa | X | X |  | 1 |
| 73 | The National Board of Accountants and Auditors - Tanzania | Tanzania | Standard setter | Africa |  | X |  |  |
| 74 | United Nations System (UN) | International | Others | International |  |  | X |  |
| 75 | Valuology | UK | Professional body | Europe | X | X |  | 1 |
| 76 | Walker Fraud Examiners, Inc. | USA | Audit Firm | North America |  |  | X |  |
| 77 | Welch LLP - Chartered Professional Accountants | Canada | Professional body | North America | X | X |  |  |

**List of respondents by country of origin and stakeholder type**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Country of origin \* Stakeholder type | | | | | | | |
|  |  | Stakeholder type | | | | |  |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter | Total |
| Country of origin | Canada | 0 | 7 | 0 | 1 | 2 | 10 |
|  | UK | 4 | 1 | 0 | 2 | 1 | 8 |
|  | Australia | 0 | 1 | 0 | 3 | 2 | 6 |
|  | USA | 1 | 0 | 1 | 2 | 1 | 5 |
|  | France | 0 | 1 | 1 | 0 | 2 | 4 |
|  | New Zealand | 0 | 1 | 1 | 0 | 2 | 4 |
|  | Kenya | 1 | 0 | 0 | 1 | 1 | 3 |
|  | Belgium | 0 | 0 | 0 | 2 | 0 | 2 |
|  | Brazil | 0 | 0 | 1 | 0 | 1 | 2 |
|  | Colombia | 0 | 0 | 1 | 0 | 1 | 2 |
|  | International | 0 | 0 | 2 | 0 | 0 | 2 |
|  | Malaysia | 0 | 0 | 0 | 1 | 1 | 2 |
|  | Nigeria | 0 | 0 | 1 | 0 | 1 | 2 |
|  | Switzerland | 1 | 0 | 0 | 0 | 1 | 2 |
|  | Zimbabwe | 0 | 0 | 0 | 1 | 1 | 2 |
|  | Nigeria | 0 | 0 | 0 | 1 | 0 | 1 |
|  | Chile | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Denmark | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Dominican Republic | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Ecuador | 0 | 0 | 0 | 0 | 1 | 1 |
|  | El Salvador | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Germany | 0 | 0 | 0 | 1 | 0 | 1 |
|  | Guatemala | 0 | 0 | 0 | 0 | 1 | 1 |
|  | India | 0 | 0 | 0 | 1 | 0 | 1 |
|  | Italy | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Japan | 0 | 0 | 0 | 1 | 0 | 1 |
|  | Mexico | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Netherlands | 0 | 0 | 1 | 0 | 0 | 1 |
|  | Panama | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Peru | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Saudi Arabia | 0 | 1 | 0 | 0 | 0 | 1 |
|  | South African | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Tanzania | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Uganda | 0 | 0 | 0 | 1 | 0 | 1 |
|  | Uruguay | 0 | 0 | 0 | 0 | 1 | 1 |
|  | Zambia | 0 | 0 | 0 | 1 | 0 | 1 |
| Total |  | 7 | 12 | 9 | 19 | 30 | 77 |

**Descriptive statistics for all queries and Indexes**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Descriptive Statistics | | | | | | | | | | |
|  | N | | Mean | Std. Deviation | Mode (a) | Minimum | Percentiles | | | Maximum |
|  | Valid | Missing |  |  |  |  | 25 | 50 | 75 |  |
| Country of origin | 77 | 0 |  |  |  |  |  |  |  |  |
| Stakeholder type | 77 | 0 |  |  |  |  |  |  |  |  |
| Region | 77 | 0 |  |  |  |  |  |  |  |  |
| ED77 user mention | 45 | 32 | 0.04 | 0.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| ED77 user importance | 45 | 32 | 0.06 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| ED77 Accountability | 45 | 32 | 0.69 | 0.47 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| ED77 qualities mention | 45 | 32 | 0.11 | 0.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| ED77 qualities importance | 45 | 32 | 0.09 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| ED77 qualities preference | 45 | 32 | 0.36 | 0.48 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| ED77 HC initial recognition | 45 | 32 | 0.99 | 0.07 | 1.00 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 |
| ED77 HC preference | 45 | 32 | 0.54 | 0.19 | 0.50 | 0.00 | 0.50 | 0.50 | 0.75 | 0.75 |
| ED77 CV concerns | 45 | 32 | 0.43 | 0.28 | 0.25 | 0.00 | 0.25 | 0.25 | 0.75 | 1.00 |
| ED76 income statement mention | 44 | 33 | 0.05 | 0.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| ED76 income statement importance | 44 | 33 | 0.01 | 0.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 |
| ED76 CV mention | 44 | 33 | 0.98 | 0.15 | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| ED76 CV preference | 44 | 33 | 0.66 | 0.17 | 0.75 | 0.00 | 0.56 | 0.75 | 0.75 | 0.75 |
| ED76 CV importance | 44 | 33 | 0.69 | 0.15 | 0.75 | 0.00 | 0.75 | 0.75 | 0.75 | 0.75 |
| ED76 CV preference | 44 | 33 | 0.28 | 0.27 | 0.50 | 0.00 | 0.00 | 0.50 | 0.50 | 1.00 |
| ED76 budgets | 44 | 33 | 0.30 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| ED specificities mention | 37 | 40 | 0.96 | 0.18 | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| ED specificities relevance | 37 | 40 | 0.47 | 0.32 | 0.75 | 0.00 | 0.25 | 0.75 | 0.75 | 1.00 |
| ED private-public accounting equivalence | 37 | 40 | 0.14 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| ED non-market mention | 37 | 40 | 0.39 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| ED non-market importance | 37 | 40 | 0.16 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.75 |
| ED taxation mention | 37 | 40 | 0.46 | 0.49 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| ED taxation importance | 37 | 40 | 0.11 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.75 |
| ED asset spec. mention | 37 | 40 | 0.61 | 0.49 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| ED asset spec. importance | 37 | 40 | 0.26 | 0.31 | 0.00 | 0.00 | 0.00 | 0.25 | 0.50 | 1.00 |
| ED budget mention | 37 | 40 | 0.64 | 0.48 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| ED budget importance | 37 | 40 | 0.18 | 0.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.75 |
| ED budget role | 37 | 40 | 0.54 | 0.51 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| Index ED77.1 users | 44 | 33 | 0.05 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 |
| Index ED77.3 qualities | 44 | 33 | 0.18 | 0.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.33 | 1.00 |
| Index ED77.4 accounting model (Historical Cost) | 44 | 33 | 0.65 | 0.14 | 0.58 | 0.33 | 0.58 | 0.67 | 0.75 | 0.83 |
| Index ED 76.1 income statement | 43 | 34 | 0.03 | 0.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.50 |
| Index ED76.2 accounting model (Current Value) | 43 | 34 | 0.66 | 0.13 | 0.62 | 0.00 | 0.63 | 0.63 | 0.75 | 0.88 |
| Index ED1 specificities | 37 | 40 | 0.72 | 0.21 | 0.88 | 0.00 | 0.63 | 0.88 | 0.88 | 1.00 |
| Index ED3 non market | 37 | 40 | 0.27 | 0.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.63 | 0.88 |
| Index ED4 taxation | 37 | 40 | 0.28 | 0.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.63 | 0.88 |
| Index ED5 asset specificities | 37 | 40 | 0.43 | 0.37 | 0.00 | 0.00 | 0.00 | 0.63 | 0.75 | 1.00 |
| Index ED6 budgets | 37 | 40 | 0.45 | 0.37 | 0.00 | 0.00 | 0.00 | 0.67 | 0.75 | 0.92 |
| Index combo – budgets | 72 | 5 | 0.36 | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.75 | 1.00 |
| Index combo – specificities | 37 | 40 | 0.47 | 0.23 | 0.42 | 0.00 | 0.29 | 0.46 | 0.67 | 0.88 |
| a. When multiple modes exist, the smallest value is shown. | | | | | | | | | | |

**Distribution of respondents by stakeholder type**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Stakeholder type | | | | | |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
|  | Audit Firm | 7 | 9.1 | 9.1 | 9.1 |
|  | Government | 12 | 15.6 | 15.6 | 24.7 |
|  | Others | 9 | 11.7 | 11.7 | 36.4 |
|  | Professional body | 19 | 24.7 | 24.7 | 61 |
|  | Standard setter | 30 | 39 | 39 | 100 |
|  | Total | 77 | 100 | 100 |  |

**Distribution of respondents by region**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Region | | | | | |
|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
|  | International | 2 | 2.6 | 2.6 | 2.6 |
|  | Africa | 12 | 15.6 | 15.6 | 18.2 |
|  | Asia | 5 | 6.5 | 6.5 | 24.7 |
|  | Europe | 20 | 26 | 26 | 50.6 |
|  | North America | 16 | 20.8 | 20.8 | 71.4 |
|  | Oceania | 9 | 11.7 | 11.7 | 83.1 |
|  | South America | 13 | 16.9 | 16.9 | 100 |
|  | Total | 77 | 100 | 100 |  |

**One-sample Kolmogorov-Smirnov test for uniform distribution (null hypothesis)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| One-Sample Kolmogorov-Smirnov Test | | | | | | | | |
|  | N | Uniform Parameters |  | Most Extreme Differences |  |  | Kolmogorov-Smirnov Z | Asymp. Sig. (2-tailed) |
|  |  | | Maximum | Absolute | Positive | Negative |  |  |
| ED77 user mention | 45 | 0 | 1 | 0.956 | 0.956 | -0.044 | 6.41 | 0 |
| ED77 user importance | 45 | 0 | 1 | 0.911 | 0.911 | -0.022 | 6.112 | 0 |
| ED77 Accountability | 45 | 0 | 1 | 0.689 | 0.311 | -0.689 | 4.621 | 0 |
| ED77 qualities mention | 45 | 0 | 1 | 0.889 | 0.889 | -0.111 | 5.963 | 0 |
| ED77 qualities importance | 45 | 0 | 1 | 0.911 | 0.911 | -0.089 | 6.112 | 0 |
| ED77 qualities preference | 45 | 0 | 1 | 0.644 | 0.644 | -0.356 | 4.323 | 0 |
| ED77 HC initial recognition | 45 | 0.5 | 1 | 0.978 | 0.022 | -0.978 | 6.559 | 0 |
| ED77 HC preference | 45 | 0 | 0.75 | 0.578 | 0.067 | -0.578 | 3.876 | 0 |
| ED77 CV concerns | 45 | 0 | 1 | 0.261 | 0.261 | -0.117 | 1.752 | 0.004 |
| ED76 income statement mention | 44 | 0 | 1 | 0.932 | 0.932 | -0.023 | 6.181 | 0 |
| ED76 income statement importance | 44 | 0 | 0.25 | 0.955 | 0.955 | -0.045 | 6.332 | 0 |
| ED76 CV mention | 44 | 0 | 1 | 0.977 | 0.023 | -0.977 | 6.482 | 0 |
| ED76 CV preference | 44 | 0 | 0.75 | 0.75 | 0.023 | -0.75 | 4.975 | 0 |
| ED76 CV importance | 44 | 0 | 0.75 | 0.841 | 0.023 | -0.841 | 5.578 | 0 |
| ED76 CV preference | 44 | 0 | 1 | 0.477 | 0.477 | -0.045 | 3.166 | 0 |
| ED76 budgets | 44 | 0 | 1 | 0.682 | 0.682 | -0.273 | 4.523 | 0 |
| ED specificities mention | 37 | 0 | 1 | 0.946 | 0.027 | -0.946 | 5.754 | 0 |
| ED specificities relevance | 37 | 0 | 1 | 0.264 | 0.223 | -0.264 | 1.603 | 0.012 |
| ED private-public accounting equivalence | 37 | 0 | 1 | 0.865 | 0.865 | -0.135 | 5.261 | 0 |
| ED non-market mention | 37 | 0 | 1 | 0.595 | 0.595 | -0.378 | 3.617 | 0 |
| ED non-market importance | 37 | 0 | 0.75 | 0.649 | 0.649 | -0.108 | 3.946 | 0 |
| ED taxation mention | 37 | 0 | 1 | 0.514 | 0.514 | -0.432 | 3.124 | 0 |
| ED taxation importance | 37 | 0 | 0.75 | 0.703 | 0.703 | -0.054 | 4.274 | 0 |
| ED asset specificities mention | 37 | 0 | 1 | 0.595 | 0.378 | -0.595 | 3.617 | 0 |
| ED asset specificities importance | 37 | 0 | 1 | 0.486 | 0.486 | -0.027 | 2.959 | 0 |
| ED budget mention | 37 | 0 | 1 | 0.622 | 0.351 | -0.622 | 3.781 | 0 |
| ED budget importance | 37 | 0 | 0.75 | 0.595 | 0.595 | -0.135 | 3.617 | 0 |
| ED budget role | 37 | 0 | 1 | 0.541 | 0.459 | -0.541 | 3.288 | 0 |
| Index ED77.1 users | 44 | 0 | 1 | 0.909 | 0.909 | -0.023 | 6.03 | 0 |
| Index ED77.3 qualities | 44 | 0 | 1 | 0.591 | 0.591 | -0.023 | 3.92 | 0 |
| Index ED77.4 accounting model (Historical Cost) | 44 | 0.33 | 0.83 | 0.295 | 0.068 | -0.295 | 1.96 | 0.001 |
| Index ED 76.1 income statement | 43 | 0 | 0.5 | 0.93 | 0.93 | -0.023 | 6.1 | 0 |
| Index ED76.2 accounting model (Current Value) | 43 | 0 | 0.88 | 0.645 | 0.12 | -0.645 | 4.226 | 0 |
| Index ED1 public sector specificities | 37 | 0 | 1 | 0.446 | 0.098 | -0.446 | 2.713 | 0 |
| Index ED3 non-market | 37 | 0 | 0.88 | 0.595 | 0.595 | -0.108 | 3.617 | 0 |
| Index ED4 taxation | 37 | 0 | 0.88 | 0.514 | 0.514 | -0.054 | 3.124 | 0 |
| Index ED5 asset specificities | 37 | 0 | 1 | 0.378 | 0.378 | -0.139 | 2.302 | 0 |
| Index ED6 budgets | 37 | 0 | 0.92 | 0.351 | 0.351 | -0.241 | 2.137 | 0 |
| Index combo – budgets | 72 | 0 | 1 | 0.514 | 0.514 | -0.125 | 4.36 | 0 |
| Index combo – specificities | 37 | 0 | 0.88 | 0.152 | 0.05 | -0.152 | 0.924 | 0.361 |

**Frequency tables by stakeholder type for selected variables and all the Indexes**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ED77 Accountability \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| ED77 Accountability | 0 | 0 | 1 | 1 | 6 | 6 | 14 |
|  | 1 | 3 | 1 | 2 | 7 | 18 | 31 |
| Total |  | 3 | 2 | 3 | 13 | 24 | 45 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ED76 budgets \* Stakeholder type** | | | | | | | | |
|  |  | Stakeholder type | | | | | Total |  |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |  |
| ED76 budgets | 0 | 2 | 1 | 3 | 10 | 14 | 30 |  |
|  | 0.5 | 0 | 1 | 0 | 0 | 1 | 2 |  |
|  | 1 | 1 | 0 | 0 | 3 | 8 | 12 |  |
| Total |  | 3 | 2 | 3 | 13 | 23 | 44 |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ED private-public accounting equivalence \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| ED private-pub equ. | 0 | 4 | 8 | 4 | 7 | 9 | 32 |
|  | 1 | 0 | 2 | 1 | 1 | 1 | 5 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED77.1 users \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED77.1 users | 0 | 3 | 2 | 2 | 11 | 22 | 40 |
|  | 0.25 | 0 | 0 | 0 | 1 | 1 | 2 |
|  | 0.75 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 1 | 0 | 0 | 1 | 0 | 0 | 1 |
| Total |  | 3 | 2 | 3 | 12 | 24 | 44 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED77.3 qualities \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED77.3 qualities | 0.000 | 2 | 2 | 2 | 8 | 12 | 26 |
|  | 0.333 | 0 | 0 | 0 | 3 | 10 | 13 |
|  | 0.667 | 1 | 0 | 1 | 0 | 2 | 4 |
|  | 1.000 | 0 | 0 | 0 | 1 | 0 | 1 |
| Total |  | 3 | 2 | 3 | 12 | 24 | 44 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED77.4 accounting model (Historical Cost) \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED77.4 accounting model (Historical Cost) | 0.333 | 1 | 0 | 1 | 0 | 1 | 3 |
|  | 0.417 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.500 | 0 | 0 | 0 | 2 | 3 | 5 |
|  | 0.583 | 0 | 0 | 0 | 5 | 5 | 10 |
|  | 0.667 | 0 | 1 | 1 | 2 | 4 | 8 |
|  | 0.750 | 2 | 1 | 1 | 1 | 5 | 10 |
|  | 0.833 | 0 | 0 | 0 | 2 | 5 | 7 |
| Total |  | 3 | 2 | 3 | 12 | 24 | 44 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED 76.1 income statement \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED 76.1 income statement | 0 | 3 | 2 | 3 | 10 | 22 | 40 |
|  | 0.375 | 0 | 0 | 0 | 1 | 1 | 2 |
|  | 0.5 | 0 | 0 | 0 | 1 | 0 | 1 |
| Total |  | 3 | 2 | 3 | 12 | 23 | 43 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED76.2 accounting model (Current Value) \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED76.2 accounting model (Current Values) | 0.000 | 0 | 0 | 1 | 0 | 0 | 1 |
|  | 0.438 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.500 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.625 | 1 | 2 | 1 | 6 | 9 | 19 |
|  | 0.688 | 0 | 0 | 0 | 4 | 4 | 8 |
|  | 0.750 | 2 | 0 | 1 | 2 | 7 | 12 |
|  | 0.875 | 0 | 0 | 0 | 0 | 1 | 1 |
| Total |  | 3 | 2 | 3 | 12 | 23 | 43 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED1 specificities \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED1 specificities | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
|  | 0.25 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.5 | 0 | 1 | 1 | 1 | 2 | 5 |
|  | 0.625 | 1 | 4 | 0 | 4 | 1 | 10 |
|  | 0.75 | 1 | 0 | 0 | 0 | 0 | 1 |
|  | 0.875 | 1 | 4 | 4 | 3 | 6 | 18 |
|  | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED3 non market \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED3 non market | 0 | 3 | 6 | 3 | 6 | 4 | 22 |
|  | 0.25 | 0 | 0 | 0 | 1 | 0 | 1 |
|  | 0.5 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.625 | 1 | 2 | 1 | 1 | 2 | 7 |
|  | 0.75 | 0 | 0 | 1 | 0 | 1 | 2 |
|  | 0.875 | 0 | 2 | 0 | 0 | 2 | 4 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED4 taxation \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED4 taxation | 0 | 2 | 7 | 2 | 6 | 2 | 19 |
|  | 0.25 | 1 | 0 | 1 | 0 | 0 | 2 |
|  | 0.5 | 1 | 0 | 0 | 1 | 3 | 5 |
|  | 0.625 | 0 | 2 | 1 | 0 | 5 | 8 |
|  | 0.75 | 0 | 0 | 1 | 0 | 0 | 1 |
|  | 0.875 | 0 | 1 | 0 | 1 | 0 | 2 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED5 asset specificities \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED5 asset spec | 0 | 2 | 4 | 3 | 3 | 2 | 14 |
|  | 0.25 | 0 | 1 | 0 | 0 | 0 | 1 |
|  | 0.5 | 1 | 0 | 0 | 2 | 0 | 3 |
|  | 0.625 | 1 | 3 | 0 | 1 | 4 | 9 |
|  | 0.75 | 0 | 1 | 0 | 0 | 1 | 2 |
|  | 0.875 | 0 | 1 | 2 | 2 | 2 | 7 |
|  | 1 | 0 | 0 | 0 | 0 | 1 | 1 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index ED6 budgets \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index ED6 budgets | 0.000 | 2 | 4 | 2 | 4 | 1 | 13 |
|  | 0.333 | 0 | 1 | 2 | 1 | 0 | 4 |
|  | 0.500 | 0 | 1 | 0 | 0 | 0 | 1 |
|  | 0.667 | 1 | 0 | 0 | 1 | 2 | 4 |
|  | 0.750 | 0 | 2 | 0 | 2 | 4 | 8 |
|  | 0.833 | 0 | 1 | 0 | 0 | 1 | 2 |
|  | 0.917 | 1 | 1 | 1 | 0 | 2 | 5 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index combo - budgets \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index combo - budgets | 0.000 | 4 | 5 | 5 | 12 | 11 | 37 |
|  | 0.333 | 0 | 1 | 2 | 1 | 0 | 4 |
|  | 0.500 | 0 | 2 | 0 | 1 | 1 | 4 |
|  | 0.563 | 0 | 0 | 0 | 1 | 1 | 2 |
|  | 0.667 | 1 | 0 | 0 | 0 | 2 | 3 |
|  | 0.688 | 0 | 0 | 0 | 0 | 2 | 2 |
|  | 0.750 | 0 | 2 | 0 | 1 | 2 | 5 |
|  | 0.813 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.833 | 0 | 1 | 0 | 0 | 0 | 1 |
|  | 0.875 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.917 | 1 | 1 | 1 | 0 | 0 | 3 |
|  | 1.000 | 1 | 0 | 0 | 2 | 6 | 9 |
| Total |  | 7 | 12 | 8 | 18 | 27 | 72 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Index combo - specificities \* Stakeholder type** | | | | | | | |
|  |  | Stakeholder type | | | | | Total |
|  |  | Audit Firm | Government | Others | Professional body | Standard setter |  |
| Index combo - specificities | 0.000 | 1 | 0 | 0 | 0 | 0 | 1 |
|  | 0.083 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.167 | 0 | 1 | 1 | 1 | 1 | 4 |
|  | 0.208 | 0 | 0 | 0 | 1 | 0 | 1 |
|  | 0.292 | 0 | 1 | 1 | 1 | 0 | 3 |
|  | 0.333 | 0 | 1 | 0 | 0 | 0 | 1 |
|  | 0.375 | 0 | 1 | 0 | 0 | 0 | 1 |
|  | 0.417 | 2 | 2 | 0 | 1 | 0 | 5 |
|  | 0.458 | 0 | 0 | 0 | 2 | 0 | 2 |
|  | 0.500 | 1 | 1 | 1 | 1 | 0 | 4 |
|  | 0.542 | 0 | 0 | 0 | 0 | 1 | 1 |
|  | 0.583 | 0 | 0 | 1 | 0 | 1 | 2 |
|  | 0.625 | 0 | 1 | 0 | 0 | 1 | 2 |
|  | 0.708 | 0 | 0 | 0 | 0 | 2 | 2 |
|  | 0.750 | 0 | 1 | 0 | 0 | 1 | 2 |
|  | 0.792 | 0 | 0 | 0 | 1 | 1 | 2 |
|  | 0.833 | 0 | 0 | 1 | 0 | 1 | 2 |
|  | 0.875 | 0 | 1 | 0 | 0 | 0 | 1 |
| Total |  | 4 | 10 | 5 | 8 | 10 | 37 |