

**CamEd**  
Business School

# A Transparent Future: Management Commentary and Data Analytics

PHNOM PENH

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# AGENDA

**1. MANAGEMENT COMMENTARY**

**2. DATA ANALYTICS**

**3. QUIZ**



**THE PAST DOES NOT  
EQUAL THE FUTURE**

# IFRS Practice Statement

Management commentary should include and explanation of:

1. The nature of the business
2. Management's objectives and its strategies
3. The most significant resources, risks and relationships
4. The results of operations and prospects
5. Critical performance measures to evaluate the entity's performance

*Management Commentary, Paragraph 24*

<http://eifrs.ifrs.org/eifrs/bnstandards/en/PS01.pdf>

# IFRS Qualitative Characteristics

Management commentary should follow the principles of:

1. Relevance
2. Faithful Representation
3. Comparability
4. Verifiability
5. Timeliness
6. Understandability

*IASB Conceptual Framework for Financial Reporting, Chapter 2*

<http://eifrs.ifrs.org/eifrs/bnstandards/en/framework.pdf>

# UK Companies Act 2006 / Report Regulations 2013

A company must prepare a strategic report approved by the board of directors and include:

1. A fair review of the company's business
2. A description of the company's strategy and business model
3. A description of the risks and uncertainties
4. Analysis using financial key performance indicators
5. The main trends and factors likely to affect the future development and performance of the company

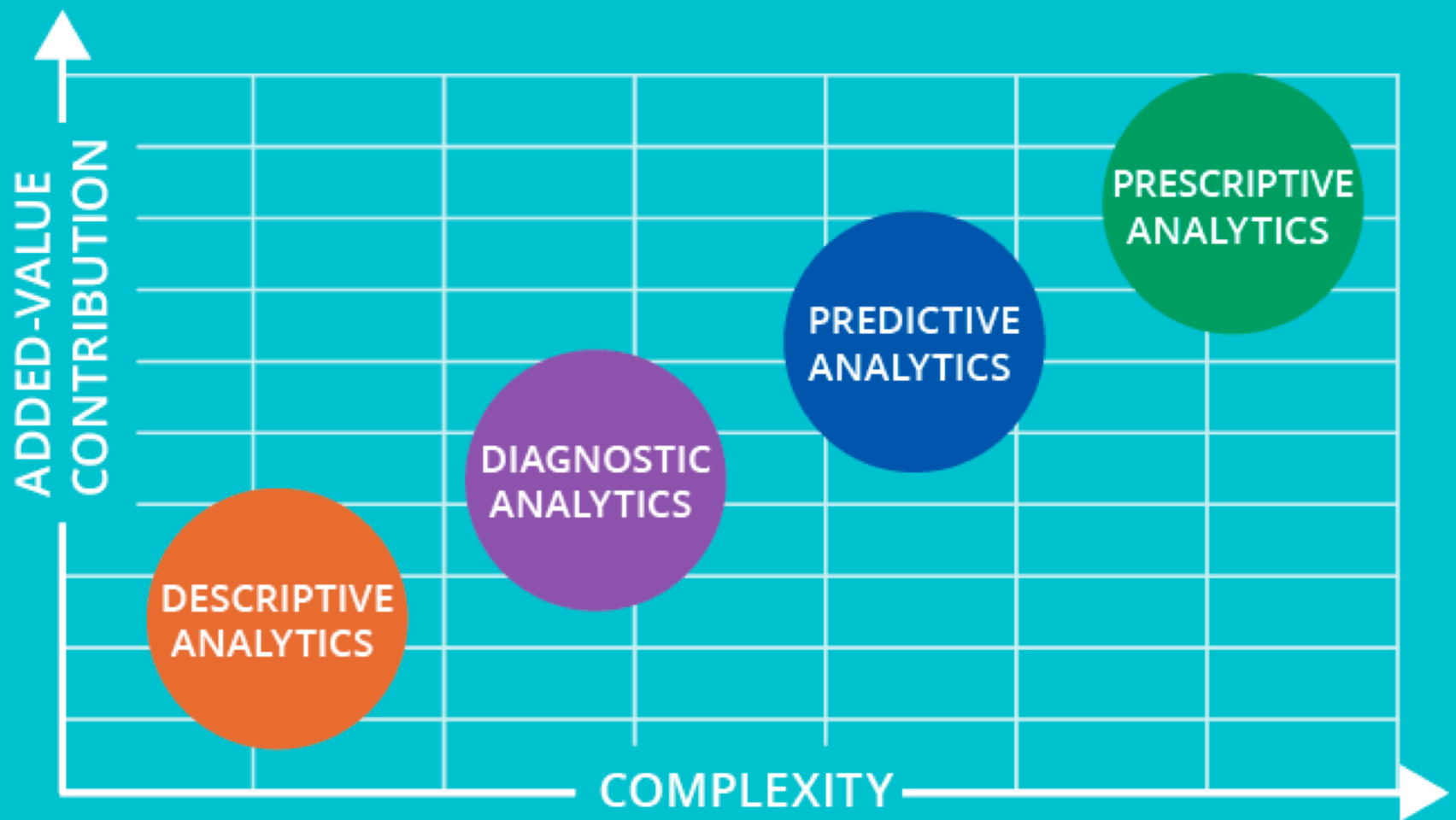
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# Higher Education / Continuing Education

## Math skills:

1. Probability
2. Applied regression
3. Linear algebra



## Programming skills:

1. Python
2. R



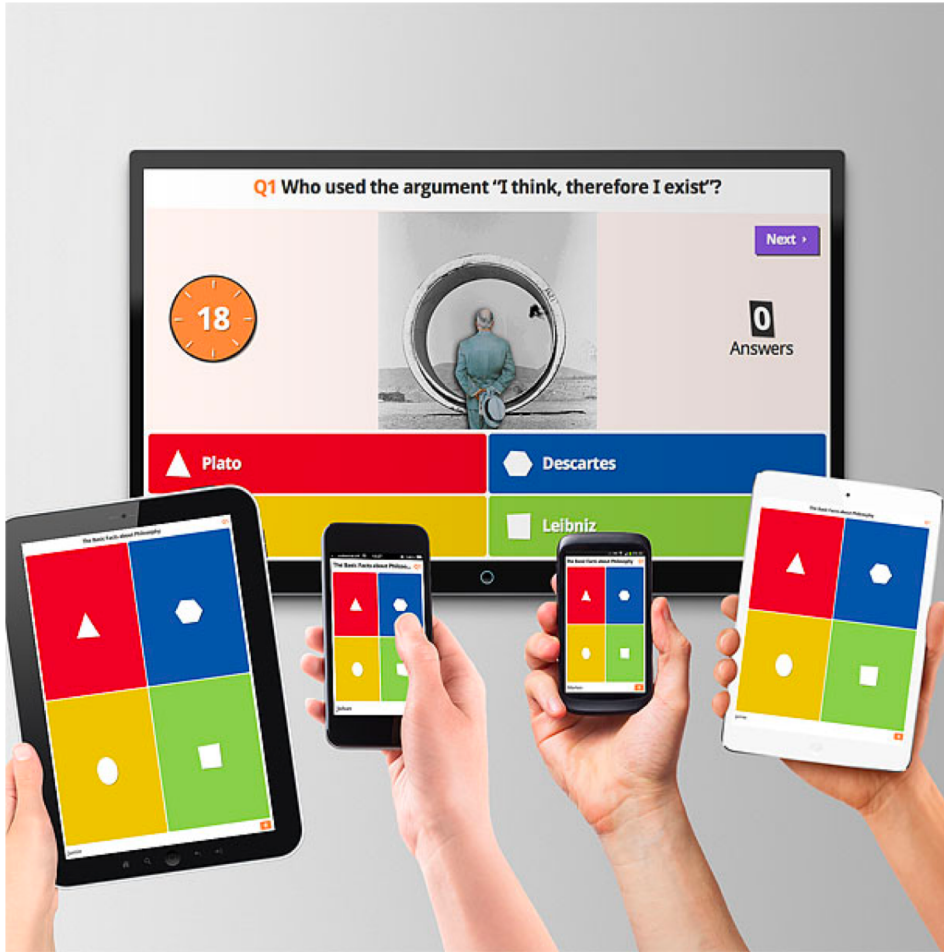
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# Quiz!



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