

## Endnotes

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<sup>1</sup> How COVID-19 infects financial reporting and results presentations, *Deloitte website*, 2020

Available at:

<https://www2.deloitte.com/ch/en/pages/audit/articles/financial-reporting-survey-q1-2020.html>

Accessed September 2020.

<sup>2</sup> FRC, The future of corporate reporting discussion paper, *FRC News*, 8 October 2020.

Available at:

<https://www.frc.org.uk/news/october-2020/frc-publishes-future-of-corporate-reporting-discus>

Accessed: October 2020

<sup>3</sup> FRC, The results of the FRC's initial survey from the online survey of FRC Stakeholders on the future of Corporate Reporting, *FRC News*, , 8 October 2020.

Available at:

<https://www.frc.org.uk/getattachment/97c4336c-3cf2-4884-8bcf-1f9542572669/Survey-report-final.pdf>

Accessed: October 2020.

<sup>4</sup> Having an external cause or origin - not something which can be controlled by management.

<sup>5</sup> Something that can be controlled or influenced by management.

<sup>6</sup> Available at:

[https://en.wikipedia.org/wiki/Elliott\\_Management\\_Corporation](https://en.wikipedia.org/wiki/Elliott_Management_Corporation)

Accessed September 2020.

<sup>7</sup> See their website : <https://www.neuralink.com/>

<sup>8</sup> Similarly, GE, Exxon-Mobil, Pfizer and Raytheon were dropped from the Dow Jones industrial average.

<sup>9</sup> Currently the subject of US anti-trust actions which may force the breakup of these constituent parts of Facebook.

<sup>10</sup> Uber provided a cogent argument in its IPO citing 14 million trips a day and \$78 billion paid to drivers with the possibility of 10+ billion trips,