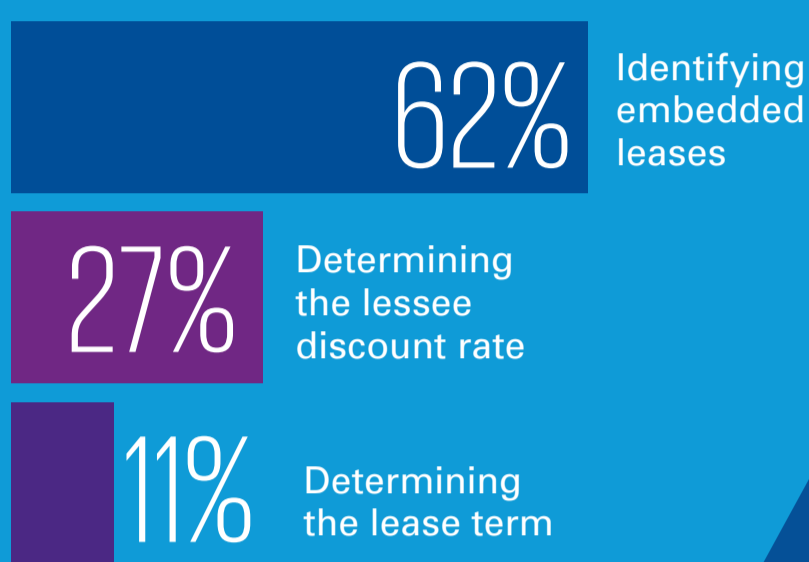


CFO Financial Forum Webcast

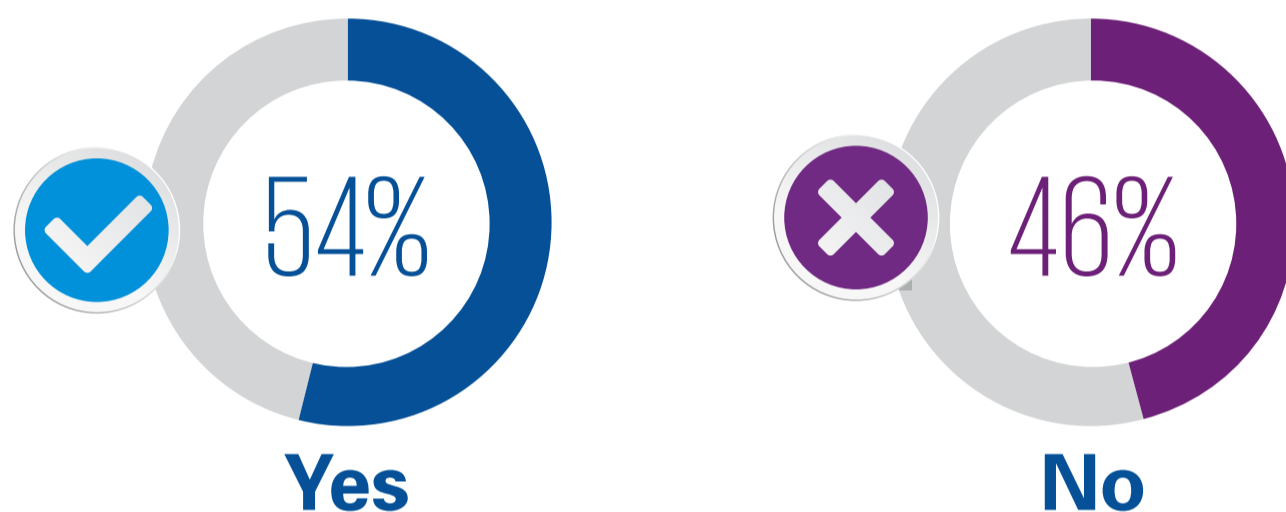
Quarterly Outlook for Accounting and Financial Reporting – December 2018

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

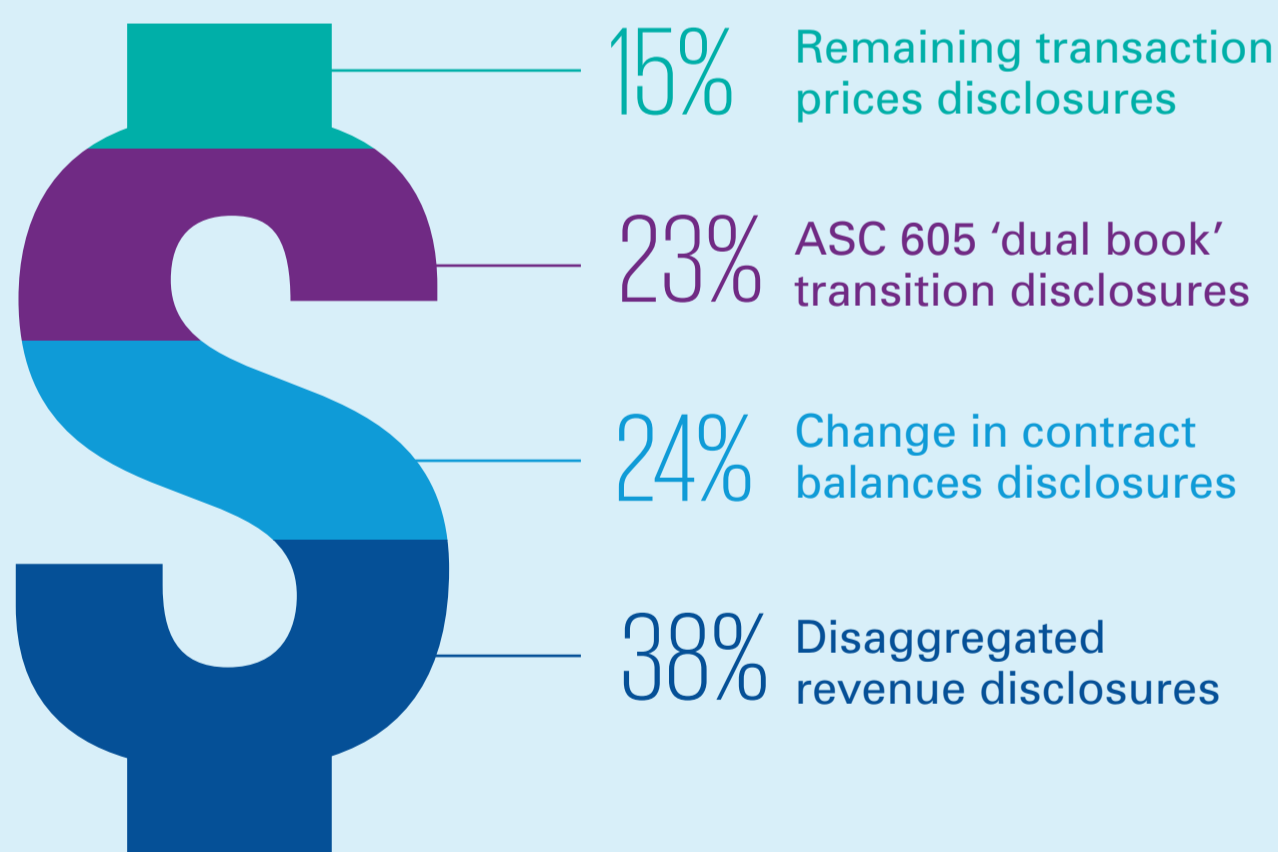
Which of the following has been your company's most significant challenge in implementing the leases standard?



Has your company finalized its leases transition and accounting policy elections?



Which revenue recognition disclosure is your company finding to be the most difficult to prepare?



Has your company adopted or does your company plan to early adopt ASU 2017-04, which simplifies the goodwill impairment test?

