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Non-GAAP measures and other key performance indicators (KPI's) have made headlines recently as more and more companies are including non-GAAP measures in their SEC filings and public communications.

But a lack of transparency regarding their determination, along with inconsistency in how non-GAAP measures are calculated may limit their efficacy. And some

question whether non-GAAP reporting is susceptible to bias or misinterpretation

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*Building confidence in non-GAAP measures* outlines ways that management and other stakeholders can disclose appropriate non-GAAP measures and KPI's that are useful and transparent including:

- Strategies to build trust and enhance confidence in the non-GAAP measures and KPI's disclosed.
- A breakdown of other stakeholders involved and how they can contribute to an accurate financial representation of companies.
- The additional requirements and prohibitions under SEC regulations for non-GAAP disclosures.

The full PWC Point of View whitepaper on [non-GAAP measures is available online](#) with no registration or charge.

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