



**FACULTEIT ECONOMIE  
EN BEDRIJFSKUNDE**

**HOVENIERSBERG 24  
B-9000 GENT**

**Tel. : 32 - (0)9 - 264.34.61  
Fax. : 32 - (0)9 - 264.35.92**

## **WORKING PAPER**

### **On the IASB Comprehensive Income Project, Neutrality of Display and the Case for Two EPS Numbers**

**Philippe Van Cauwenberge<sup>1</sup>**

**Ignace De Beelde**

May 2005

2005/305

---

<sup>1</sup> Department of Accountancy and Corporate Finance, Ghent University

The authors would like to thank Walters Aerts for reviewing this paper.