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In depth: IFRS 9: Classification, measurement and modifications - Questions and Answers

This publication sets out our views on some of the most common issues that have been raised by preparers and reviewers of financial statements as part of implementation of the new standard. Issues related to impairment of financial asset requirements and hedging requirements under IFRS 9 have been considered in separate documents.

Schlagwörter

IFRS (allgemein), IFRS 9, IFRS 9 Classification and Measurement, PwC-Mitteilungen zur internationalen Rechnungslegung, Risk Management Banking, Trading, Verbindlichkeiten

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