PwC Plus Article

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In depth: IFRS 17 marks a new epoch for insurance contract accounting

Under IFRS 17, the general model requires entities to measure an insurance contract at initial recognition at the total of the fulfilment cash flows and the contractual service margin.

Schlagwörter

IFRS 17, PwC-Mitteilungen zur internationalen Rechnungslegung, Versicherungsrechnungslegung

Themen

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