

PwC Plus Article

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EBA Consultation on Guidelines on uniform disclosures under the proposed draft Art 473a, paragraph Eight, of CRR as regards the transitional period for mitigating the impact on own funds of the introduction of IFRS 9 (EBA/CP/2017/11)

These guidelines aim to increase consistency and comparability of the information on own funds and capital and leverage ratios disclosed by institutions during the transition to the full implementation of the new accounting standard, and to ensure market discipline

Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), Basel III, Capital Requirements Directive (CRD IV), Capital Requirements Regulation (CRR), IFRS 9, Offenlegung regulatorisch

Themen

Capital Markets & Accounting Advisory - PRIME
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