PwC Plus Article

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In depth: IFRS 9 Impairment: Revolving credit facilities and expected credit losses

This In depth is designed for use by non-financial services entities, and it signposts, for each type of financial instrument that an entity might hold, where an illustrative disclosure or further guidance can be found.

Schlagwörter

IFRS 9, Kreditrisiken, PwC-Mitteilungen zur internationalen Rechnungslegung, Wertminderung / Impairment (Finanzinstrumente)

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