

PwC Plus Article

By EBA - European Banking Authority | 12. Januar 2018

Guidelines on uniform disclosures under Article 473a CRR as regards the transitional period for mitigating the impact of the introduction of IFRS 9 on own funds (EBA/GL/2018/01)

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), Capital Requirements Regulation (CRR),
Eigenmittel / Eigenkapital, IFRS 9

FS-Branche(n)

Banking & Capital Markets

Themen

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