

PwC Plus Article

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IFRS 9: credit institutions' progress with implementation

The ECB has assessed banks' progress in implementing IFRS 9. They have made good progress with the definition of default and business model assessment, but need to improve validation and back-testing, incorporating forward-looking information and measuring expected credit loss

Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), IFRS 9

Themen

Risk & Regulation

Verfasser

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