

PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 24. Oktober 2018

IASB DP/2018/1: Debt or Equity? - Impact assessment surveys

?EFRAG seeks feedback from preparers and users of financial statements to assess the impact of the IASB's Discussion Paper Financial Instruments with Characteristics of Equity on distinction between debt and equity.

**Schlagwörter**

Diskussionspapiere, Eigenmittel / Eigenkapital, IAS 32, IFRS (allgemein)

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

EFRAG - European Financial Reporting Advisory Group