

PwC Plus Article

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EFRAG issues a Discussion Paper to explore accounting for non-exchange transfers

EFRAG's Discussion Paper Non-exchange Transfers ('NETs'): A role for societal benefit? explores the accounting for transfers in which an entity received (or gives) value without directly giving (or receiving) approximately equal value in exchange.

Schlagwörter

Diskussionspapiere, Zuwendungen

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

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