

PwC Plus Article

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IASB clarifies requirements for classifying liabilities as current or non-current [amendments to IAS 1]

The International Accounting Standards Board (Board) has today issued narrow-scope amendments to IAS 1 Presentation of Financial Statements to clarify how to classify debt and other liabilities as current or non-current.

Schlagwörter

Covenants, Finanzkennzahlen, IAS 1, Verbindlichkeiten

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

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