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PwC Plus Article

By ESMA - European Securities and Markets Authority | 25. März 2020

ESMA issues guidance on accounting implications of COVID-19

The measures include moratoria on repayment of loans and have an impact on the calculation of expected credit losses in accordance with IFRS 9.

Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), Compliance, Coronavirus (COVID-19), Finanzinstrumente, Framework, IFRS 9

FS-Branche(n)

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