PwC Plus Article

By IASB - International Accounting Standards Board | 15. Juli 2020

IASB defers the effective date of amendments to IAS 1

The International Accounting Standards Board (Board) has issued an amendment to defer by one year the effective date of Classification of Liabilities as Current or Non-current, which amends IAS 1 Presentation of Financial Statements.

Schlagwörter

Coronavirus (COVID-19), IAS 1, Verbindlichkeiten

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

IASB - International Accounting Standards Board