PwC Plus Article

By BCBS - Basel Committee on Banking Supervision | 07. Dezember 2020

Supplemental note to External audits of banks - audit of expected credit loss (BCBS 513)

The Committee is issuing a supplemental note to its 2014 guidance External audits of banks following the implementation of expected credit loss (ECL) accounting frameworks in various jurisdictions that have brought about significant changes for banks and their external auditors.

Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), Externe Prüfer

FS-Branche(n)

Banking & Capital Markets

Themen

Risk & Regulation

Verfasser

BCBS - Basel Committee on Banking Supervision