

PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 08. Dezember 2020

Extension - EFRAG seeks views on its draft endorsement advice on Classification of Liabilities as Current or Non-current and Deferral of Effective Date (Amendments to IAS 1) - 11 January 2021

The objective of the Amendments is to clarify one of the criteria in IAS 1 for classifying a liability as non-current - that is, the requirement for an entity to have the right to defer settlement of the liability for at least 12 months after the reporting period.

Schlagwörter

IAS 1, Verbindlichkeiten

FS-Branche(n)

Banking & Capital Markets

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

EFRAG - European Financial Reporting Advisory Group