

## PwC Plus Article

By ESMA - European Securities and Markets Authority | 30. März 2021

# ESMA publishes response to IASB Request for Information on the Post Implementation Review of IFRS 10, 11 and 12

**The report draws on the experience of European enforcers since 2014 and is based on a review of a sample of 65 issuers relating to the financial years 2017, 2018 and 2019.**



## Schlagwörter

IFRS 10, IFRS 11, IFRS 12

## Themen

Capital Markets & Accounting Advisory - PRIME

Risk & Regulation

## Verfasser

ESMA - European Securities and Markets Authority