

PwC Plus Article

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European enforcers target COVID-19 and climate-related disclosures

This year's priorities cover the impact of COVID-19 and climate-related matters, provide guidance on the measurement of expected credit losses and highlight disclosure obligations pursuant to Article 8 of the Taxonomy Regulation.

Schlagwörter

Climate Change, Compliance, Coronavirus (COVID-19), Credit, EU SF Taxonomy, Enforcement, Financial Reporting, Finanzinstrumente, Finanzmarkt, Finanzmarktstabilität, Goodwill, IAS 1, IAS 12, IAS 16, IAS 20, IAS 36, IAS 37, IAS 38, IFRS 7, Kreditrisiken, Transparenz

Themen

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