## **PwC Plus Article**

By EFRAG - European Financial Reporting Advisory Group | 23. November 2021

# EFRAG's Feedback Statement on the IASB Discussion Paper DP/2020/2 Business Combinations under Common Control

This Feedback Statement summarises the comments received by EFRAG on its Draft Comment Letter and explains how those comments were considered by EFRAG during its technical discussions leading to the publication of EFRAG's Comment Letter.



### Schlagwörter

Fair Value, Unternehmenstransaktionen

#### Themen

Capital Markets & Accounting Advisory - PRIME

#### Verfasser

EFRAG - European Financial Reporting Advisory Group