

PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 03. Dezember 2021

EFRAG's final comment letter on ED/2021/6 Management Commentary

EFRAG considers that the proposals in the ED introduce additional complexity by proposing three different types of disclosure objectives for the six content elements.

Schlagwörter

Corporate Reporting, Framework, Lagebericht

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

EFRAG - European Financial Reporting Advisory Group