

PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 28. Januar 2022

EFRAG's Final Comment letter in response to the IASB Request for Information on the Post-implementation Review of IFRS 9 - Classification and Measurement

??In its FCL EFRAG considers that the combination of the cash flow characteristics of the assets together with the assessment of the entity's business model has proved to generally provide an appropriate basis to align the measurement of financial instruments with how they are managed by the entity.

Schlagwörter

Finanzinstrumente, IFRS 9, IFRS 9 Classification and Measurement

Themen

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Verfasser

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