PwC Plus Article
By IASB - International Accounting Standards Board | 31. Oktober 2022

# IASB amends accounting standard to improve information about long-term debt with covenants

**The amendments are effective for annual reporting periods beginning on or after 1 January 2024, with early adoption permitted.**

### Schlagwörter

Covenants, IAS 1, Verbindlichkeiten

### Themen

Capital Markets & Accounting Advisory - PRIME

### Verfasser

IASB - International Accounting Standards Board