PwC Plus Article

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IASB votes to retain impairment-only approach for goodwill accounting

This tentative decision culminates a thorough evaluation that began with the Post-implementation Review (PIR) of IFRS 3 Business Combinations in 2014.

Schlagwörter

Goodwill, IAS 36, IFRS 3

Themen

Capital Markets & Accounting Advisory - PRIME

Verfasser

IASB - International Accounting Standards Board