

PwC Plus Article

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The EBA's monitoring of IFRS 9 implementation by EU institutions confirms need to timely address practices misaligned with expectations (EBA/Rep/2023/36)

This Report focuses on high default portfolios (HDPs) and aims to promote further improvements in the ECL model practices among EU institutions by providing transparency on the major areas of concern identified by the EBA.

Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), IFRS 9, Kreditrisiken, Monitoring, Risk Management Banking

FS-Branche(n)

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Themen

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