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In depth: Offsetting financial instruments for financial institutions

The IAS 32 offsetting amendment, as well as regulatory changes impacting a number of jurisdictions, has prompted many financial institutions to reassess when they offset financial instrument for accounting purposes.

Keywords

Finanzinstrumente, IAS 32, IFRS (allgemein), Offsetting, PwC-Mitteilungen zur internationalen Rechnungslegung

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