

PwC Plus Article

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In depth: IFRS 9 Financial Instruments - Expected credit losses

On 24 July 2014 the IASB published the complete version of IFRS 9, 'Financial instruments', which replaces most of the guidance in IAS 39. This includes amended guidance for the classification and measurement of financial assets by introducing a fair value through other comprehensive income category for certain debt instruments. It also contains a new impairment model which will result in earlier recognition of losses.

Keywords

IFRS (allgemein), IFRS 9 Classification and Measurement, PwC-Mitteilungen zur internationalen Rechnungslegung, Risk Management Banking, Trading

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