

PwC Plus Article

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In brief: Investment entities: Applying the consolidation exception

The IASB published amendments to IFRS 10 Consolidation Financial Statements and IAS 28 (2011) Investments in associates and joint ventures on 18 December 2014.



Keywords

Assoziierte Unternehmen, IAS 28, IFRS (allgemein), IFRS 10, Investmentgesellschaften, Konsolidierung (bilanziell), PwC-Mitteilungen zur internationalen Rechnungslegung

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