

PwC Plus Article

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In depth: IFRS 13 disclosure requirements - Questions and answers

IFRS 13 expanded the guidance on assessing fair value measurements within the three levels of the fair value hierarchy which was originally introduced in IFRS 7. As a result, the classification as Level 1, Level 2 or Level 3 became required for nonfinancial assets and liabilities measured at fair value and disclosures of fair values in the notes to the financial statements.

Keywords

Anhangangaben, Fair Value Measurement, IFRS (allgemein), IFRS 13, PwC-Mitteilungen zur internationalen Rechnungslegung, notes

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