

## PwC Plus Article

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# In depth: Testing for impairment in the upstream industries - Top reminders

**This publication looks at some key issues that arise when applying the IFRS impairment model.**



## Keywords

Abschreibung (außerplanmäßig), Goodwill, IAS 36, IFRS (allgemein), PwC-Mitteilungen zur internationalen Rechnungslegung, Risk Management Banking, Trading, Wertminderung / Impairment (Vermögenswerte (IAS 36))

## Topics

Capital Markets & Accounting Advisory  
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