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PwC Plus Article

By IASB - International Accounting Standards Board | 20.06.2017

IASB ED/2017/4: IASB proposes amendments to IAS 16 to reduce diversity in practice

The International Accounting Standards Board (Board) has today proposed narrow?scope amendments to IAS 16 Property, Plant and Equipment to reduce the diversity in application of the Standard.

Keywords

Herstellungskosten, IAS 16, IFRS ED, Sachanlagen, Standardentwürfe

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

IASB - International Accounting Standards Board