

PwC Plus Article

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IASB ED/2017/5: IASB publishes Exposure Draft to clarify how to distinguish accounting policies from accounting estimates

The International Accounting Standards Board (Board) has today published for public consultation proposed narrow-scope amendments to IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.



Keywords

Bilanzierungsmethoden und Bewertungsmethoden, IAS 8, IFRS ED, Schätzungen, Standardentwürfe

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

IASB - International Accounting Standards Board