

PwC Plus Article

By IASB - International Accounting Standards Board | 07.02.2018

International Accounting Standards Board issues narrow-scope amendments to pension accounting

Plan Amendment, Curtailment or Settlement (Amendments to IAS 19) specifies how companies determine pension expenses when changes to a defined benefit pension plan occur.

Keywords

IAS 19

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

IASB - International Accounting Standards Board