

PwC Plus Article

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New EFRAG Discussion Paper on Equity Instruments Impairment and Recycling

EFrag is publishing a Discussion Paper to gather constituents' views on recycling and impairment of equity instruments designated at fair value through other comprehensive income to develop its technical advice to the European Commission. Please provide your comments by 25 May 2018.



Keywords

Diskussionspapiere, IFRS 9

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

EFRAG - European Financial Reporting Advisory Group