PwC Plus Article By IASB - International Accounting Standards Board | 22.10.2018

IASB amends definition of business in IFRS Standard on business combinations

The International Accounting Standards Board (Board) has today issued narrow-scope amendments to IFRS 3 Business Combinations to improve the definition of a business.



Keywords

IFRS 3

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

IASB - International Accounting Standards Board