

PwC Plus Article

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IASB DP/2018/1: Debt or Equity? - Impact assessment surveys

EFrag seeks feedback from preparers and users of financial statements to assess the impact of the IASB's Discussion Paper Financial Instruments with Characteristics of Equity on distinction between debt and equity.

Keywords

Diskussionspapiere, Eigenmittel / Eigenkapital, IAS 32, IFRS (allgemein)

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

EFRAG - European Financial Reporting Advisory Group