

PwC Plus Article

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EFRAG issues a Discussion Paper to explore accounting for non-exchange transfers

EFRAG's Discussion Paper Non-exchange Transfers ('NETs'): A role for societal benefit? explores the accounting for transfers in which an entity received (or gives) value without directly giving (or receiving) approximately equal value in exchange.

Keywords

Diskussionspapiere, Zuwendungen

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

EFRAG - European Financial Reporting Advisory Group