PwC Plus Article

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IASB’s discussion paper on Financial Instruments with Characteristic of Equity & EFRAG’s draft comment letter

Accountancy Europe appreciates the IASB’s efforts to issue a discussion paper around the distinction between liabilities and equity for the issuers of financial instruments.

Keywords

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

Topics

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