

PwC Plus Article

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IASB ED/2019/1: Interest Benchmark Reform

The International Accounting Standards Board (Board) has published for public comment proposed changes to the old and new financial instruments Standards, IAS 39 and IFRS 9, in light of the reform of interest rate benchmarks such as interbank offer rates (IBORs).

Keywords

IAS 39, IBOR-Reform, IFRS 9, IFRS ED, Standardentwürfe

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Issuing Body

IASB - International Accounting Standards Board