

## PwC Plus Article

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# Less significant institutions: keeping up with IFRS 9

**Nationally supervised banks have made substantial progress in implementing the accounting standard IFRS 9 and successfully incorporating it into their day?to?day practices. There are still a few points requiring attention, however.**



## Keywords

Bankenaufsicht (Europäische und Internationale Organisationen), IFRS 9, Less Significant Institutions (LSI)

## FS-sector(s)

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## Topics

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## Issuing Body

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