archived

PwC Plus Article

By ESMA - European Securities and Markets Authority | 20.05.2020

ESMA calls for transparency on COVID-19 effects in half-yearly financial reports

ESMA and European national enforcers will monitor and supervise the application of the IFRS requirements as well as any other relevant provisions outlined in the Statement.

Keywords

Compliance, Coronavirus (COVID-19), Enforcement, Financial Performance, Financial Reporting, Finanzinstrumente, Finanzmarkt, Halbjahresfinanzbericht, IAS 1, IAS 12, IAS 20, IAS 34, IAS 36, IAS 37, IFRS 13, IFRS 16, IFRS 7, IFRS 9, Liquidität, Liquiditätsrisiken, Marktmissbrauch (International), Transparenz, Wertminderung / Impairment (Vermögenswerte (IAS 36))

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Issuing Body

ESMA - European Securities and Markets Authority