

PwC Plus Article

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IASB defers the effective date of amendments to IAS 1

The International Accounting Standards Board (Board) has issued an amendment to defer by one year the effective date of Classification of Liabilities as Current or Non-current, which amends IAS 1 Presentation of Financial Statements.



Keywords

Coronavirus (COVID-19), IAS 1, Verbindlichkeiten

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

IASB - International Accounting Standards Board