

PwC Plus Article

By EFRAG - European Financial Reporting Advisory Group | 15.03.2021

EFRAG requests comments on its draft endorsement advice on Disclosure of Accounting Policies

EFRAG is consulting on both its assessment of Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) ('the Amendments') against the technical criteria in the EU and on its assessment of whether the Amendments are conducive to the European public good. Comments are requested by 7 June 2021.



Keywords

Bilanzierungsmethoden und Bewertungsmethoden, Endorsement, IAS 1, Wesentlichkeit

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

EFRAG - European Financial Reporting Advisory Group