PwC Plus Article

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IASB ED/2021/7: Subsidiaries without Public Accountability: Disclosures

The International Accounting Standards Board (Board) has today proposed a new IFRS Standard that would permit eligible subsidiaries to apply IFRS Standards with a reduced set of disclosure requirements.

Keywords

IFRS ED, Tochterunternehmen

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

IASB - International Accounting Standards Board