

PwC Plus Article

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Academic study - The Theory and Practice of Discounting in Financial Reporting under IFRS

EFRAG and ICAS has published a co-sponsored academic study on the theory and practice of discounting.

**Keywords**

Abzinsung, Financial Reporting, IAS 19, IFRS (allgemein), IFRS 17, IFRS 4, IFRS 9

Topics

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