

PwC Plus Article

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EFRAG's Recommendations and Feedback Statement on Better Information on Intangibles

In the Recommendations and Feedback Statement, EFRAG observes that intangibles (including both intangible assets and other intangibles that do not meet the definition of an asset) may contain many different types of resources.

Keywords

IAS 38, Immaterielle Werte (intangibles)

Topics

Capital Markets & Accounting Advisory - PRIME

Issuing Body

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