

PwC Plus Article

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ESRB response on the request for information for post-implementation Review of IFRS 9 Financial Instruments – Impairment

In its response to the request for information, the ESRB mainly relies on the points raised in its three published reports, adding evidence from the implementation of IFRS 9.

Keywords

Finanzinstrumente, Finanzmarktkrise, IAS 39, IFRS 9, Wertminderung / Impairment (Finanzinstrumente)

Topics

Capital Markets & Accounting Advisory - PRIME
Risk & Regulation

Issuing Body

ESRB - European Systemic Risk Board