

PwC Plus Article

By IOSCO - International Organization of Securities Commissions | 15.12.2023

IOSCO publishes its Recommendations on Accounting for Goodwill

IOSCO believes that the recommendations contained within the report will also be useful to standard setters, including the International Accounting Standards Board, as they pursue initiatives to enhance business combination disclosures and related matters of goodwill impairment testing.

Keywords

Goodwill, Wertminderung / Impairment (Goodwill), Wertpapieraufsicht (International)

Topics

Capital Markets & Accounting Advisory - PRIME
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Issuing Body

IOSCO - International Organization of Securities Commissions