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And Other Contributors Of The "IFRS And US GAAP: Similarities And Differences" Publication (edition 2020). We Would Also Like To Address Our Special Thanks To The Reviewers And Other PwC Belgium Team Jun 1th, 2024

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7.9 Hedge Accounting (IFRS 9) 489 7.9I Hedge

Accounting (IAS 39) 513 7.10 Presentation And Disclosure 533 8 Insurance Contracts 545 8.1 Insurance Contracts 545 Appendix – Effective Dates: US GAAP 554 Acknowledgements 559 Keeping In Touch 560 Feb 3th, 2024

U.S. GAAP Vs. IFRS: Impairment Of Long-lived Assets

Opposite Is True, The Impairment Test Is Complete. As Discussed Earlier, The FASB Simplified Goodwill Impairment Accounting. Once Adopted, The Simplifications Eliminate Step 2 From The Goodwill Impairment Test, And Require Goodwill Impairment Tests To Be Performed Using The Single Step Of Comparing The Fair Value Of A Reporting Unit To The Carrying Mar 8th, 2024

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