Straight away IFRS bulletin from PwC

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Leasing re-deliberations end but future dissent looms

What's the issue?

The IASB and FASB ended their re-deliberations of the leasing project with tentative agreements on a number of issues relating to presentation and disclosure.

However, there is likely to be dissent on a number of areas from some members of both boards at the proposals in the revised exposure draft.

What's next?

The revised exposure draft is due to be published late November 2012 and will have a 120-day comment period.



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