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Goodwill And Impairment - IFRSGoodwill And Impairment (Agenda Paper 18) The Board Met On 25 January 2018 To Discuss Whether It Can Simplify The Value In Use Calculation Without Making The Impairment Test In IAS 36 Impairment Of Assets Less Robust. The Board Tentatively Decided To Consider Removing The Requirement For An Entity To Exclude From The Value In Use Jul 2th, 2024U.S. GAAP Vs. IFRS: Impairment Of Long-lived AssetsOpposite 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 Jan 3th, 2024IFRS 16: Discount Rate, Impairment & Valuations© 2019 KPMG Advisory N.V., Registered With The Trade Register In The Netherlands Under Number 33263682, Is A Member Firm Of The KPMG Network Of Independent Member ... Jan 2th, 2024.

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