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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 May 1th, 2024

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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 Jan 7th, 2024

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