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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 3th, 2024

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