

MOORE IFRS NEWS

Issue 010 - October 2020

Moore IFRS News provides you with the technical updates and tips in financial reporting.

IFRS Updates

- IASB September 2020 Podcast
- IFRIC October 2020 Podcast
- IASB September 2020 Investor Update

Useful Guidance

- **Discussion Paper** proposing a future for corporate reporting based on a new principles-based framework issued by the UK regulator, Financial Reporting Council (FRC).
- **Keynote Speech** by the Chair of the IASB, Hans Hoogervorst, at the IFRS Foundation Virtual Conference addressing the impact of Covid-19 and substantiality reporting.

IASB Consultations

IASB invitations to comment:

- Tentative Agenda Decision Sale and Leaseback of an Asset in a Single-Asset Entity by 23
 November 2020
- Discussion Paper DP/2020/1 Business Combinations—Disclosures, Goodwill and Impairment by 31 December 2020
- Consultation Paper Sustainability Reporting by 31 December 2020

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