

IFRS UPDATE



MOORE IFRS NEWS

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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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CONTACTS

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