

IFRS UPDATE



MOORE IFRS NEWS

Issue 009 - September 2020

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

IFRS Updates

- IASB September 2020 **Update**
- IFRIC September 2020 **Update**
- IFRS for SMEs September 2020 **Update**

IASB Consultations

IASB invitations to comment:

- **Tentative Agenda Decision** – *Supply Chain Financing Arrangements – Reverse Factoring* by **30 September 2020**
- **Exposure Draft ED/2019/7** – *General Presentation and Disclosures (Primary Financial Statements)* by **30 September 2020**
- **Request for Information** – *Comprehensive Review of the IFRS for SMEs Standard* by **27 October 2020**
- **Discussion Paper DP/2020/1** – *Business Combinations—Disclosures, Goodwill and Impairment* by **31 December 2020**

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CONTACTS

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