

## **MOORE IFRS NEWS**

Issue 008 – August 2022

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

# **IFRS Update**

#### • IASB Podcast July 2022

This July Podcast covered:

- the ongoing analysis of stakeholder feedback received on the Post-implementation Review of IFRS 9—Classification and Measurement;
- a clarification on the requirements in IFRS 9 Financial Instruments for assessing a financial asset's contractual cash flow characteristics;
- o the proposed project plan for Dynamic Risk Management;
- o deliberations on the Financial Instruments with Characteristics of Equity project;
- redeliberations and tentative decisions on Primary Financial Statements and Rateregulated Activities projects;
- o continuing discussions on Goodwill and Impairment;
- exploring possible ways of taking Disclosure Initiative—Targeted Standards-level Review of Disclosures forward;
- discussion on the feedback obtained on Exposure Draft Supplier Finance Arrangements; and
- o updates on maintenance and consistent application questions.

### Access the podcast here.

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