

# IFRS UPDATE



## MOORE IFRS NEWS

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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;
- the proposed project plan for Dynamic Risk Management;
- deliberations on the Financial Instruments with Characteristics of Equity project;
- redeliberations and tentative decisions on Primary Financial Statements and Rate-regulated Activities projects;
- 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
- updates on maintenance and consistent application questions.

[Access the podcast here.](#)

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## CONTACTS

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