

CPA Canada handbook – accounting, part III highlight summary no. III.19

August 2024

(Note: Any changes to previously issued standards are identified in the effective date guidance in each affected standard.)

Archived Pronouncements

To give Handbook readers continued access to superseded Sections and paragraphs in other Sections, the Archived Pronouncements set out the wording of those Sections and paragraphs. The archived material will be withdrawn from the Handbook when it is no longer effective.

Supplements relating to amendments to the following Sections have been withdrawn:

- FIRST-TIME ADOPTION BY NOT-FOR-PROFIT ORGANIZATIONS, Section 1501
 - INVENTORIES HELD BY NOT-FOR-PROFIT ORGANIZATIONS, Section 3032
 - REPORTING EMPLOYEE FUTURE BENEFITS BY NOT-FOR-PROFIT ORGANIZATIONS, Section 3463
 - TANGIBLE CAPITAL ASSETS HELD BY NOT-FOR-PROFIT ORGANIZATIONS, Section 4433
 - REPORTING CONTROLLED AND RELATED ENTITIES BY NOT-FOR-PROFIT ORGANIZATIONS, Section 4450
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