

**CPA Canada handbook – accounting, part II
highlight summary no. II.37
November 2024**

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

Editorial corrections

Additions have been made to the following paragraphs in the Handbook:

- FIRST-TIME ADOPTION, paragraph 1500.47.
- BUSINESS COMBINATIONS, paragraph 1582.75.

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