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**CPA Canada handbook – accounting, part III**  
**highlight summary no. III.21**  
**November 2024**

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(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 BY NOT-FOR-PROFIT ORGANIZATIONS, paragraph 1501.43.
- CONTRIBUTIONS – REVENUE RECOGNITION, paragraph 4410.79.
- COMBINATIONS BY NOT-FOR-PROFIT ORGANIZATIONS, paragraph 4449.68.

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