

CICA handbook – accounting, part I

highlight summary no. I.3

June 2010

Previously Issued IFRSs

International Financial Reporting Standards (IFRSs) that are in effect for annual periods beginning on January 1, 2010 have been incorporated into the IFRSs in effect section as follows:

- IFRS 1 *First-time Adoption of International Financial Reporting Standards*, amendment regarding Additional Exemptions for First-time Adopters;
- IFRS 2 *Share-based Payment*, amendment regarding Group Cash-settled Share-based Payment Transactions; and
- 2009 *Improvements to IFRSs*, amendments regarding non-urgent but necessary changes to IFRSs.

IFRIC 8 *Scope of IFRS 2* and IFRIC 11 *IFRS 2 — Group and Treasury Share Transactions* have been incorporated into amended IFRS 2 and, accordingly, have been withdrawn.

To identify the changes made, refer to the effective date guidance in the 2010 edition or IFRSs issued but not yet effective in the 2009 edition.

Previous Editions

For reference purposes, the 2009 edition has been retained.

[Terms and Conditions and Privacy Policy](#)

[Help desk: Mon-Fri, 9am-5pm ET](#) [1-866-256-6842](#) [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.