

Highlight summary — Future-oriented Financial Information

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Expanding the Guidance Collection

The CPA Canada Standards and Guidance Collection is being expanded to include the content from former Section 4250, *Future-oriented Financial Information*. This information was previously included in the pre-changeover standards in Part V of the CPA Canada Handbook – Accounting. As of March 1, 2020, the pre-changeover standards have been removed from the CPA Canada Handbook – Accounting.

The Accounting Standards Board thinks this complementary guidance from former Section 4250 will help entities in the measurement, presentation and disclosure of future-oriented financial information.

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