

**CPA Canada handbook – accounting, part I  
highlight summary no. I.74  
April 2023**

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

**IAS 1 Non-authoritative Material**

The paragraphs in the IASB's Basis for Conclusions on IAS 1 necessary to understand the 2022 amendments have been added. The IASB's Basis for Conclusions accompany but are not part of IAS 1.

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