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HIGHLIGHT SUMMARY

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

Introduction to Statements of Recommended Practice

The Introduction has been amended to clarify that Statements of Recommended Practice are not a source of generally accepted accounting principles. Consequently, although they are to be retained, they will no longer be referenced as constituting part of this Handbook, or included in the Topical Index or Handbook Revision Releases.

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