

**CPA Canada handbook – accounting, part II  
highlight summary no. II.23  
April 2020**

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

**Section 3856, Financial Instruments**

A correction has been made to FINANCIAL INSTRUMENTS, paragraph 3856.68(b). The correction is to better reflect the AcSB's intent that an enterprise is not required to retrospectively apply the amendments specified in that paragraph to financial instruments that do not exist on the date the amendments are first applied.

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