

## CPA Canada handbook – accounting, part I

### highlight summary no. I.52

#### June 2019

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

#### **Due Process – Endorsement Activities**

As part of its due process, the AcSB carries out endorsement activities throughout the life of IFRS® Standard projects and before considering the incorporation into the Handbook of new or amended standards issued by the International Accounting Standards Board. A summary of the endorsement activities carried out in support of the changes made to the IFRS Standards in Part I during 2018 has been added.

Due to the extensive outreach that the AcSB performed before the endorsement of IFRS 17 *Insurance Contracts*, a separate document, the AcSB Due Process – Endorsement Activities – IFRS 17 Insurance Contracts, was completed and added to the Handbook in August 2018 (see Highlight Summary No. I.48).

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