

## **CICA handbook – accounting, part IV**

### **highlight summary no. IV.3**

### **December 2010**

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#### **Introduction to Part IV**

The Introduction has been amended to:

- address the effective date of new or amended standards; and
- incorporate information previously contained in the Preface to the CICA Handbook – Accounting on first-time adoption of this Part by entities with non-calendar year-ends. The information previously contained in the Preface has been amended to improve clarity without changing the intent.

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