

## CPA Canada handbook – accounting, part I

### highlight summary no. I.84

### November 2024

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

#### **Financial Instruments: Recognition and Measurement**

IAS 39 *Financial Instruments: Recognition and Measurement (when IFRS 9 application is deferred)* has been withdrawn as the option to defer application of IFRS 9 is no longer available. This standard has been superseded by IAS 39 *Financial Instruments: Recognition and Measurement* issued in September 2016.

IAS 39 *Financial Instruments: Recognition and Measurement (when IFRS 9 application is applied)* has been renamed IAS 39 *Financial Instruments: Recognition and Measurement*.

#### **Previous Editions**

For reference purposes, the previous editions have been retained.

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