

CPA Canada handbook – accounting, part II

highlight summary no. II.38

August 2025

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

Editorial corrections

Additions have been made to the following paragraphs in the Handbook:

- EMPLOYEE FUTURE BENEFITS, paragraphs 3462.029 and 3462.029D.

[Terms and Conditions and Privacy Policy](#)

[Help desk: Mon-Fri, 9am-5pm ET](#) [1-866-256-6842](#) [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.