

CPA Canada handbook – accounting, part II highlight summary no. II.16 July 2018

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

Archived Pronouncements

To give Handbook readers continued access to superseded paragraphs until such time they are no longer applicable, supplements in Archived Pronouncements set out the wording of those paragraphs. The archived material will be withdrawn from the Handbook when it is no longer effective.

Withdrawn:

- SUBSIDIARIES, Section 1590.
- INVESTMENTS, Section 3051.
- INTERESTS IN JOINT VENTURES, Section 3055.
- CONSOLIDATION OF VARIABLE INTEREST ENTITIES, AcG-15.
- Supplements relating to SUBSIDIARIES, Section 1590, INVESTMENTS, Section 3051, INTERESTS IN JOINT VENTURES, Section 3055, and CONSOLIDATION OF VARIABLE INTEREST ENTITIES, AcG-15.
- Supplements relating to 2015 annual improvements.

Other editorial changes and corrections introduced in July 2018

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