

CPA Canada handbook – accounting, part IV highlight summary no. IV.9 November 2023

Annual Improvements to Accounting Standards for Pension Plans

PENSION PLANS, Section 4600, has been amended to provide relief from disclosure requirements under paragraph 4600.32 for investments that are financial instruments not measured at fair value.

The amendments are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2024. Earlier application is permitted.

There are no consequential amendments to other standards in Parts I, II and III of the Handbook as these proposals do not affect other standards.

Archived Pronouncements

To give Handbook readers continued access to superseded paragraphs, the Archived Pronouncements set out the wording of those paragraphs. The archived material will be withdrawn from the Handbook when it is no longer effective.

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