

**CPA Canada handbook – accounting, part III  
highlight summary no. III.16 (addendum)  
December 2021**

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

**Editorial corrections**

Corrections have been made to the following paragraphs:

- FINANCIAL STATEMENT PRESENTATION BY NOT-FOR-PROFIT ORGANIZATIONS, paragraph 4400.43B
  - COMBINATIONS BY NOT-FOR-PROFIT ORGANIZATIONS, paragraphs 4449.47 and 4449.63(d)
  - Paragraph 96 of the Basis for Conclusions for COMBINATIONS BY NOT-FOR-PROFIT ORGANIZATIONS, Section 4449 (March 2021)
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