

introduction to accounting guidelines

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of the 2022-2023 annual improvements.

AUTHORITY

- .04 Changes to Guidelines are identified in the Handbook Revisions Releases.

TOPICAL INDEX

- .06 The principal subject matter of each Guideline is included in the Topical Index.

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of the 2018-2019 annual improvements.

- .01 The Public Sector Accounting Board is authorized to publish Guidelines as the need may arise from time to time. These Guidelines set out the Board's interpretations of existing standards, or its opinions on other issues of concern with respect to matters of financial accounting policies and disclosures for which the process of issuing exposure drafts and eventual standards does not apply or cannot be undertaken on a timely basis.

[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.