

## **CPA Canada handbook – accounting, part I highlight summary no. I.88 June 2025**

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

### **Due Process – Endorsement Activities**

As part of its due process, the Accounting Standards Board carries out endorsement activities throughout the life of IFRS® Accounting Standard projects and before considering the incorporation into the Handbook of new or amended standards issued by the International Accounting Standards Board. A summary of the endorsement activities carried out in support of the changes made to the IFRS Accounting Standards in Part I during 2024 has been added.

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