

**CPA Canada handbook – accounting, part I
highlight summary no. I.91
December 2025**

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

Other editorial changes and corrections introduced in December 2025

[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.