

**public sector accounting handbook
highlight summary no. 28
December 2009**

HIGHLIGHT SUMMARY

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

Introduction to Public Sector Accounting Standards

The Introduction has been amended to:

- remove government business-type organizations and the requirement for them to follow generally accepted accounting principles for publicly accountable enterprises in the CICA Handbook – Accounting;
 - provide guidance for when the CICA Public Sector Accounting Handbook or the standards applicable to publicly accountable organizations in the CICA Handbook – Accounting may be most appropriate for other government organizations; and
 - include effective dates and transitional provisions related to changes in the primary sources of generally accepted accounting principles for certain government organizations.
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