

## CPA Canada handbook – accounting, part I

### highlight summary no. I.78

### September 2023

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

#### **Previously Issued IFRS® Accounting Standards**

The following amended standards, previously in the "IFRS® Accounting Standards Issued but Not Yet Effective" section in the 2023 Edition, have been incorporated into the "IFRS® Accounting Standards in Effect on January 1, 2024" section:

- IFRS 7 *Financial Instruments: Disclosures*
  - *Supplier Finance Arrangements* (Amendments to IAS 7 and IFRS 7)
- IFRS 16 *Leases*
  - *Lease Liability in a Sale and Leaseback* (Amendments to IFRS 16)
- IAS 1 *Presentation of Financial Statements*
  - *Appendix – Amendments to IAS 1 issued in 2020 and 2022*
- IAS 7 *Statement of Cash Flows*
  - *Supplier Finance Arrangements* (Amendments to IAS 7 and IFRS 7)

To identify the changes made, refer to the effective date guidance in the standards, "IFRS® Accounting Standards Issued but Not Yet Effective" section in the 2023 Edition, or previous highlight summaries.

#### **Previous Editions**

For reference purposes, the previous editions have been retained.

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