

## **CPA Canada handbook – accounting, part I highlight summary no. I.40 June 2017**

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

### **Expanding Part I**

Part I of the Handbook is being expanded to include non-authoritative material issued by the International Accounting Standards Board (IASB) that the Accounting Standards Board (AcSB) thinks supports the application of International Financial Reporting Standards. IASB Basis for Conclusions includes the Basis for Conclusions documents that accompany a particular standard. Implementation Guidance and Illustrative Examples are appended to the relevant standard.

The AcSB is taking a phased approach to adding this material to the Handbook, beginning with documents relating to complex standards taking effect soon.

### **IFRS 15 Non-authoritative Material**

The Basis for Conclusions and Illustrative Examples issued by the IASB in May 2014 that accompany, but are not part of, IFRS 15 *Revenue from Contracts with Customers* have been added.

Both documents exclude amendments made subsequently by the IASB for *Clarifications to IFRS 15 Revenue from Contracts with Customers*.

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