

CPA Canada handbook – accounting, part I

highlight summary no. I.74

April 2023

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

IAS 1 Non-authoritative Material

The paragraphs in the IASB's Basis for Conclusions on IAS 1 necessary to understand the 2022 amendments have been added. The IASB's Basis for Conclusions accompany but are not part of IAS 1.

[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.