

CICA handbook – accounting, part IV

highlight summary no. IV.4

November 2011

Section 4600, Pension Plans

The definition of fair value in paragraph 4600.05(l) has been deleted and paragraph 4600.19 has been amended to require a pension plan to follow the fair value measurement guidance in Part I of the Handbook in determining fair value for its investment assets and investment liabilities. This change is a result of the issuance of IFRS 13 *Fair Value Measurement* in Part I of the Handbook in November 2011. Consistent with this change regarding measurement, the recognition requirements in paragraph 4600.18 have been amended to refer generally to either Part I or Part II of the Handbook.

Paragraphs 4600.38-.39 have been amended and paragraphs 4600.40-.41 have been added to deal with a pension plan's transition to the amended requirements.

[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.