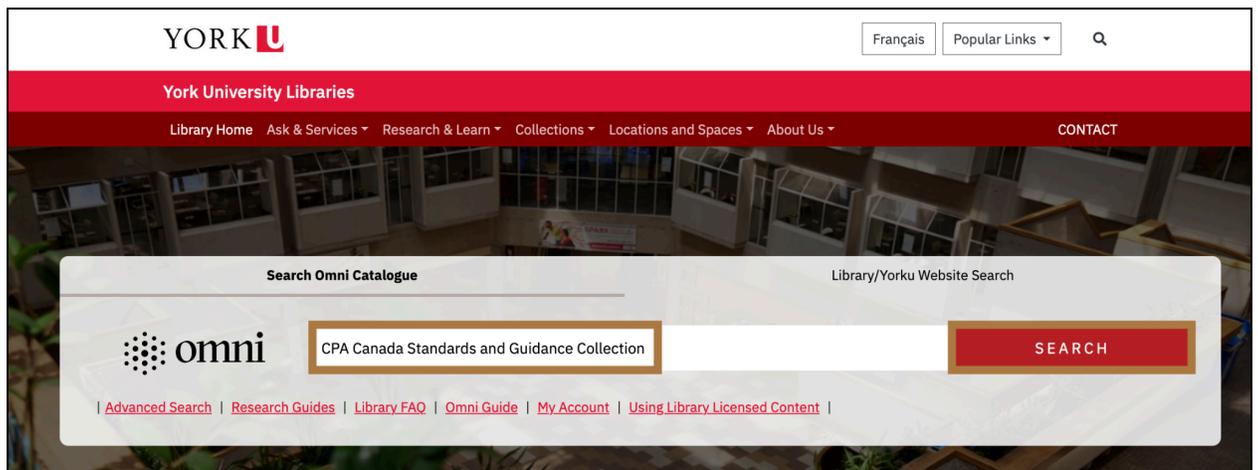
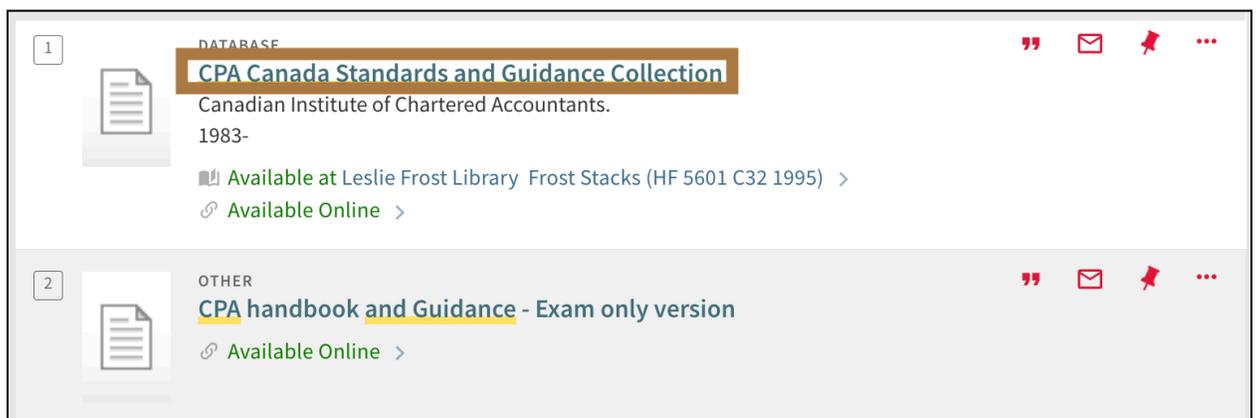


Step-by-Step: Find Accounting Standards in the CPA Canada Standards and Guidance Collection

1. Go to the [Libraries' homepage](#). Type **CPA Canada Standards and Guidance Collection** into the Omni search bar and click the **Search** button.

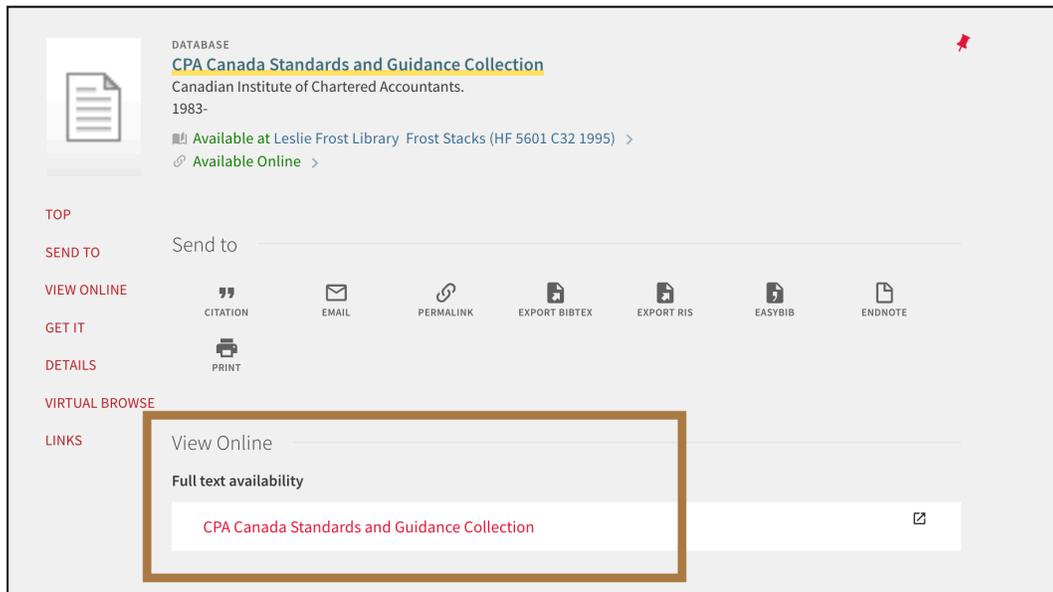


2. Click **CPA Canada Standards and Guidance Collection** for the **first record** in the search results list.

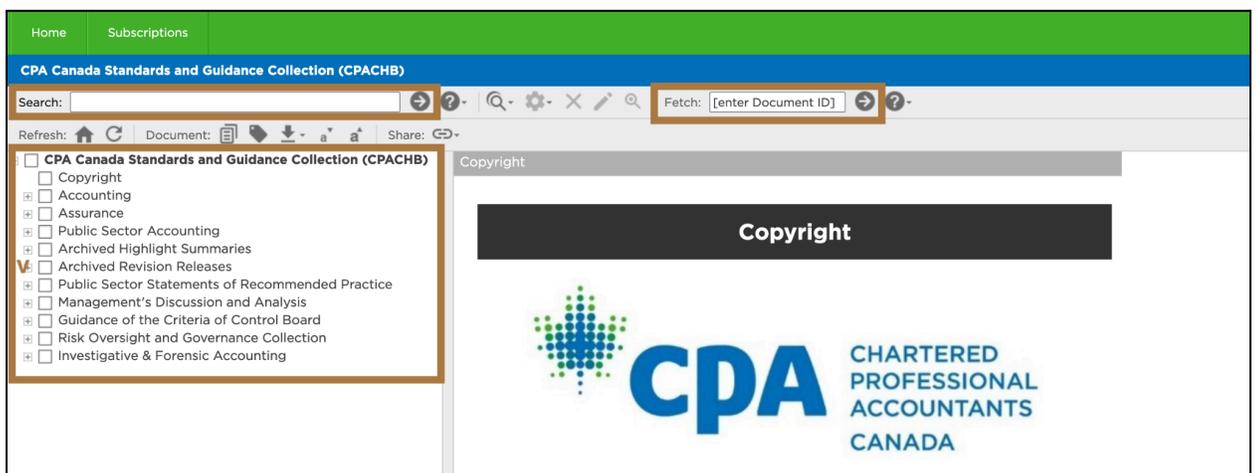


Step-by-Step: Find Accounting Standards in the CPA Canada Standards and Guidance Collection

3. In the **View Online** section, click the **CPA Canada Standards and Guidance Collection** link.



4. You will now be able to access accounting and assurance standards in the CPA Canada Standards and Guidance collection. You can search this resource in three ways to easily locate relevant standards:
 - By using the **main search bar** and entering keywords.
 - By using the **left-side menu** and expanding the **plus signs** in the various sections.
 - By using the **Fetch search** and searching by document number. Please note, you will need the document number for the item to use this search



Step-by-Step: Find Accounting Standards in the CPA Canada Standards and Guidance Collection

- With the main search bar, you can search using keywords. Once you enter your search, the location of potential matches will show up in the left-side pane. A red number will indicate the number of hits. You can either use the left-side pane to navigate to relevant results or you can use the document viewer to scroll through and select results.
 - Tip:** Click the **Question mark icon** beside the search bar to learn how to search the database more effectively with advanced search operators.

CPA Canada Standards and Guidance Collection (CPACHB)

Search: CAS 500

Fetch: [enter Document ID]

Refresh: Document: Share:

Search within results:

30 CPA Canada Standards and Guidance

All Documents containing "CAS" and "500"

Displaying 1 to 30 of 30

| Document Type | Document Title |
|---------------------|--|
| Assurance: Handbook | Preface to the CPA Canada Handbook - Assurance |
| Assurance: Handbook | CAS 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Canadian Auditing Standards |

- If you use the left-side menu, you can navigate to the various standards by clicking the **+signs** beside each section. Once you've located the relevant standard, **click on the title** to load it in the document viewer.

CPA Canada Standards and Guidance Collection (CPACHB)

Search: [empty]

Fetch: [enter Document ID]

Refresh: Document: Share:

Accounting >> Part II - Accounting Standards for Private Enterprises >> Accounting Standards >> General Accounting

Visualiser ce document en français

GENERAL ACCOUNTING SECTION 1505 disclosure of accounting policies

| TABLE OF CONTENTS | Paragraph |
|-------------------|-----------|
| Purpose and scope | .01 |
| Disclosure | .02-.04 |

Step-by-Step: Find Accounting Standards in the CPA Canada Standards and Guidance Collection

- If you scroll to the bottom of a document in the document viewer, you will see the **unique Document ID** number. If you record this number, you can use it in the future to pull up the document using the **Fetch search**.

FORMAT AND LOCATION

.08 The Board recognizes the need for flexibility in matters of format and location in disclosing accounting policies in the financial statements. However, it is particularly useful in order to provide an overview of the accounting policies of an enterprise that these be disclosed together in the form of a summary rather than in individual notes to the financial statements. Therefore, the disclosure of accounting policies is provided in one of the first notes to the financial statements. Suitable titles would be "Summary of Accounting Policies" or "Accounting Policies."

EFFECTIVE DATE

.09 Except as specified in paragraph 1505.10, this Section applies to annual financial statements relating to fiscal years beginning on or after January 1, 2011. Earlier application is permitted.

.10 Amendments to paragraph 1505.08, issued in July 2017, apply to annual financial statements relating to fiscal years beginning on or after January 1, 2018. Earlier application is permitted.

Document ID: 1505

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- Once you are in the **CPA Canada Standards and Guidance Collection**, you will have access to the Libraries' other Knotia subscriptions. The subscriptions include the following:

- **Accounting & Assurance:** CPA Canada Standards and Guidance Collection; Guide to Accounting Standards for Private Enterprises; International Financial Reporting Standards & Professional Engagement Guide
- **Taxation:** Commodity Tax News; Excise Automated Reference Library; Federal Income Tax Collection Platinum; Federal Income Tax News; GST/HST & Excise News; Historical GST/HST and Excise Tax Legislation Collection; Provincial Taxes Electronic Reference Library; Provincial Taxes News & TaxMatters@EY

To access any of these subscriptions, click the **Subscriptions** link in the header. You will then see the list of additional subscriptions. Click on **the title of the subscription** (i.e., International Financial Reporting Standards, etc.) to open it.

CPA CANADA CHARTERED PROFESSIONAL ACCOUNTANTS CANADA

Home Subscriptions

CPA Canada

Search: []

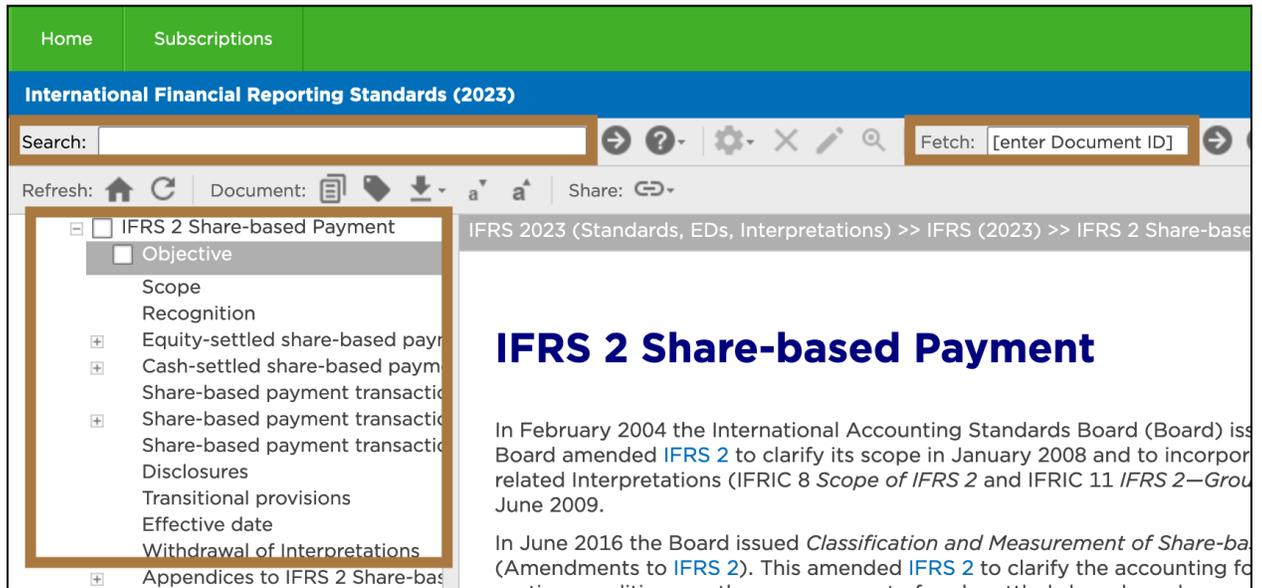
Refresh: []

CPA Canada

- Accounting & Assurance
 - Canadian REIT Handbook, Second Edition
 - CPA Canada Standards and Guidance Collection (CPACHB)
 - Guide to Accounting Standards for Private Enterprises (GASPE)
 - International Financial Reporting Standards (2023)**
 - Professional Engagement Guide (PEG)
- Taxation
 - English
 - Commodity Tax News
 - Excise Automated Reference Library (EARL) (GST/HST & Excise)
 - Federal Income Tax Collection Platinum (FITAC Platinum)
 - Federal Income Tax News
 - GST/HST & Excise News
 - Historical GST/HST and Excise Tax Legislation Collection
 - Provincial Taxes Electronic Reference Library (PERL)
 - Provincial Taxes News
 - TaxMatters@EY

Step-by-Step: Find Accounting Standards in the CPA Canada Standards and Guidance Collection

9. This will load the new content in the document viewer. You can use **Steps 4 through 7** in this document to search the content.



10. **Still need help?** Go to the [Ask Us page on the Libraries' website](#) to access our:

- chat service
- email help
- in-person research help hours
- or to book an in-depth research consultation with a librarian.