**Versioning History**

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| **Version** | **Date** | **Change** | **Details** |
| Version 2017 – Revision A | July 7, 2017 | Book added to the BC Open Textbook collection |  |
| Version 2018 – Revision B | Sept 14, 2018 | Content updates. | * Chapter 5 has been completely rewritten to reflect the new IFRS 15 standard on revenue, which was effective on January 1, 2018.
* Portions of Chapter 12 relating to current, non-financial liabilities have been revised to be consistent with IFRS 15.
* Chapter 8 was substantially revised to reflect the new IFRS 9 standard on financial instruments, which was effective on January 1, 2018.
* Terminology in other chapters has been updated to be consistent with the terminology used in IFRS 9.
* Other chapters have been updated to ensure uniformity in terminology and presentation.
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| Version 2021 – Revision A | April 26, 2021 | Content updates. | * Front matter has been updated including cover, Lyryx with Open Texts, copyright, and revision pages. Attribution page has been added.
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