

DISCLAIMER

The professional products and services (including educational material, publications, conferences, in-class and e-learning sessions and any other product or service) of the Ordre des comptables agréés du Québec (Ordre) and those offered in association, hereinafter referred to as “Products” and “Services,” are provided to Ordre members and the public subject to the conditions described herein, in order to guide and/or advise them. The information given is based mainly on current legislation, standards and rules. It is not a substitute for the exercise of professional judgment by chartered accountants or other professionals.

The information provided by these Products and Services, as well as the instructor’s, advisor’s, speaker’s or author’s comments and answers, should not be relied upon as a substitute for engagements entrusted to professionals with specialized knowledge in their field. It is based on the situation described and could therefore be incomplete. It is important to note that the legislation, standards and rules on which the information is based may change at any time and that, in some cases, the information may be controversial.

Neither the Ordre nor any person involved in preparing the Products or Services or in preparing the answers to questions by CAs or non-CAs, shall have any liability in relation to the use of these Products or Services and no guarantee whatsoever shall be provided regarding these Products or Services. Moreover, the information is not binding on the Ordre or the Office of the Syndic in particular.

Users of the Products or Services shall take full responsibility for, and assume all risks relating to, the use of the information provided. They agree to release the Ordre from any claim for damages that could result from a decision they made based on the information. They also agree not to mention the assistance they received from the Products and Services in the opinions they express or the positions they take.