

**CICA handbook – accounting  
highlight summary no. 31  
December 2004**

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**HIGHLIGHT SUMMARY**

(Note: New Handbook material or changes in existing material are identified in each HANDBOOK REVISIONS RELEASE.)

**Accounting guidelines**

Amended

- Hedging relationships (AcG-13)
- Consolidation of variable interest entities (AcG-15)
- Investment companies (AcG-18)

Withdrawn

- Full cost accounting in the oil and gas industry (AcG-5)

**EIC Abstracts**

New

- Accounting for retractable or mandatorily redeemable shares (EIC-149)

Withdrawn

- Accounting for discontinued operations subsequently retained (EIC-35)
- Presentation of assets and liabilities held for disposal (EIC-41)
- Income statement presentation of results of a portion of a business segment held for disposal (EIC-63)

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