

## **CICA handbook – accounting revisions release no. 17 November 2002**

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### **ACCOUNTING GUIDELINE**

#### **Hedging relationships (AcG-13)**

Amended by changing the effective date in paragraph 38 to fiscal years beginning on or after July 1, 2003.

### **EIC ABSTRACTS**

#### **Accounting for trading, speculative or non-hedging derivative financial instruments (EIC-128)**

Amended on November 1, 2002 due to the deferral of the effective date of AcG-13.

#### **Disclosure of accounting policies for derivative financial instruments and derivative commodity instruments (EIC-131)**

Issued on September 5, 2002. Amended on November 1, 2002 due to the deferral of the effective date of AcG-13.

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