

## **CICA handbook – accounting highlight summary no. 9 March 2001**

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### **HIGHLIGHT SUMMARY**

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

#### **Accounting guideline**

Transfers of receivables (AcG-12)

#### **EIC Abstracts**

##### **New**

- Liability recognition for costs incurred on purchase business combinations (EIC-114)
- Segment disclosure — Application of the aggregation criteria in CICA 1701 (EIC-115)
- Pension plans — Disclosure requirements for income from investments in segregated funds (EIC-116)

##### **Amended**

- Adjustments to the purchase equation subsequent to the acquisition date (EIC-14)
- Costs incurred in business combinations (EIC-42)
- Long-term debt with covenant violations (EIC-59)
- Liability recognition for costs to exit an activity (including certain costs incurred in restructuring) (EIC-60)

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