

CICA handbook – accounting highlight summary no. 19 January 2003

HIGHLIGHT SUMMARY

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

EIC Abstracts

New

- Share purchase financing (EIC-132)

Amended

- Share purchase loans (EIC-44)

Withdrawn

- Future income taxes in business combinations that do not involve the recognition of goodwill as an intangible asset presented separately on the balance sheet (EIC-99)

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