

## CICA handbook – accounting revisions release no. 10

### May 2001

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#### EIC ABSTRACTS

##### **Fully diluted earnings per share with convertible debentures classified with shareholders' equity (EIC-31)**

Withdrawn on February 28, 2001 as a consequence of revisions to EARNINGS PER SHARE, Section 3500.

##### **Presentation of cash per share information (EIC-34)**

##### **Net of tax presentation (EIC-40)**

##### **Share purchase loans (EIC-44)**

##### **Special warrants convertible into common shares (EIC-50)**

##### **Financial instruments that may be settled at the issuer's option in cash or its own equity instruments (EIC-71)**

Amended on February 28, 2001 as a consequence of revisions to EARNINGS PER SHARE, Section 3500.

##### **Transfers of receivables (EIC-9)**

##### **Transfers of receivables — definition of recourse (EIC-54)**

Revision to "Status" section on March 30, 2001 as a consequence of the release of AcG-12, Transfers of Receivables.

##### **FASB Statement of Financial Accounting Standards No. 133, Accounting for derivative instruments and hedging activities (EIC-117)**

##### **Accounting for costs incurred to develop a web site (EIC-118)**

Issued on February 14, 2001.

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