

CICA handbook – accounting highlight summary no. 34 May 2005

HIGHLIGHT SUMMARY

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

Accounting guideline

New

- Disclosures by entities subject to rate regulation (AcG-19)

EIC Abstracts

New

- Mining assets — impairment and business combinations (EIC-152)

Amended

- Exchangeable securities issued by subsidiaries of income trusts (EIC-151)

[Terms and Conditions and Privacy Policy](#)

[Help desk: Mon-Fri, 9am-5pm ET](#) [1-866-256-6842](#) [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.