

CICA handbook – accounting highlight summary no. 2 October 1999

HIGHLIGHT SUMMARY

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

Segment disclosures, Section 1701

This Section has been amended to clarify the criteria for identifying a reportable segment and to require the disclosure of specified information about reportable segments in additional circumstances.

Interim financial reporting to shareholders, Section 1750

Paragraph 1750.06(e) has been amended to clarify the effective date of the requirement to provide segment disclosures in interim reports, and to limit the circumstances in which reconciliations of balance sheet amounts for reportable segments to consolidated balance sheet amounts are required.

Employee future benefits, Section 3461

This Section has been amended to deal with the circumstances that arise when an entity first applies Section 3461 on the prospective basis to an accrued benefit asset that is subject to the limit on its carrying amount.

Financial instruments — disclosure and presentation, Section 3860

The effective date of certain Recommendations has been deferred for an additional year pending completion of further study by the Accounting Standards Board.

EIC Abstracts

New

- Arm's length buy-out of a business followed by an amalgamation (EIC-92)
- Accounting for wash sales (EIC-93)
- Accounting for corporate transaction costs (EIC-94)
- Accounting for capital assets of a condominium corporation (EIC-95)

Amended

- Pension surplus recognition (EIC-1)
- Post retirement benefits other than pensions (EIC-5)
- Special termination benefits (EIC-23)
- Post retirement benefits other than pensions — transitional balance (EIC-49)

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