

CICA Handbook – Archived Revisions Releases

editorial amendments

Amendments to Part V of the CICA Handbook – Accounting after Release No. 56 (February 2010) will be summarized here. The amendments are dated to indicate when they were made, with the most recent listed first.

APRIL 2010

Income statement, paragraph 1520.03(q)

Deleted to remove guidance no longer applicable as a result of issuing BUSINESS COMBINATIONS, Section 1582, in January 2009. The former wording was as follows:

- (q) *Non-controlling interest in income or loss before discontinued operations and extraordinary items (see NON-CONTROLLING INTERESTS, Section 1602).* [JAN. 1990*]

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