

**CICA handbook – accounting
highlight summary no. 30
September 2004**

HIGHLIGHT SUMMARY

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

Accounting guideline

Amended

- Consolidation of variable interest entities (AcG-15)

EIC Abstracts

New

- Accounting for shares that provide investors with a sale right (EIC-148)

Amended

- Costs incurred on business combinations (EIC-42)
- Goodwill disclosures (EIC-64)
- Liability recognition for costs incurred on purchase business combinations (EIC-114)

Withdrawn

- Lessee's accounting for costs of leased property no longer of use to the lessee (EIC-53)
- Liability recognition for costs to exit an activity (including certain costs incurred in a restructuring) (EIC-60)

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