

CICA handbook – accounting highlight summary no. 15 June 2002

HIGHLIGHT SUMMARY

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

Superseded Accounting Recommendations

A Supplement has been provided to set out the previous wording in LONG-TERM INVESTMENTS, paragraphs 3050.39-.49, as a result of issuing DIFFERENTIAL REPORTING, Section 1300, in March 2002. The superseded text will be withdrawn from the Handbook when it is no longer effective.

EIC Abstracts

- Definition of a business (EIC-124)
- Determination of the measurement date for the market price of acquirer securities issued in a business combination (EIC-125)
- Accounting by mining enterprises for exploration costs (EIC-126)
- Accounting for contingent consideration paid to the shareholders of an acquired enterprise in a business combination (EIC-127)

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