

**CICA handbook accounting and auditing
highlight summary no. 78
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HIGHLIGHT SUMMARY

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

EIC Abstracts

- Addendum to Disposal of a portion of a business segment
- Share purchase loans
- Discontinued operations
- Leveraged leases
- Interest discount or premium in the statement of changes in financial position

Auditing and Related Services Guidelines

- Transactions or conditions reportable under the "well-being reporting requirement" in federal financial institutions legislation

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