

## **CICA handbook – accounting, part IV**

### **highlight summary no. IV.5**

### **May 2012**

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#### **Introduction to Part IV**

The Introduction has been amended to state that first-time adoption of this Part of the Handbook by benefit plans providing benefits during active service is mandatory for annual financial statements relating to fiscal years beginning on or after January 1, 2012.

#### **Section 4600, Pension Plans**

The definition of benefit plan in paragraph 4600.05(g) has been amended to clarify that benefit plans providing benefits to employees during their active service are within the scope of this Section. A corresponding amendment has been made to the definition in paragraph 3(e) of the Preface to CICA Handbook – Accounting.

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