

## **CICA handbook – accounting highlight summary no. 23 June 2003**

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### **HIGHLIGHT SUMMARY**

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

#### **International Accounting Standards, Section 1501**

This Section has been withdrawn and appropriate wording to describe the Board's continuing commitment to international harmonization and convergence is being prepared for future inclusion in the Introduction to the Handbook.

#### **Accounting guidelines**

##### **New**

- Consolidation of variable interest entities (AcG-15)

##### **Amended**

- Hedging relationships (AcG-13)

#### **EIC Abstracts**

##### **Amended**

- 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)
- Goodwill disclosures (EIC-64)
- Identification of related party transactions in the normal course of operations (EIC-83)

##### **Withdrawn**

- Presentation of cash flow per share information (EIC-34)

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