

## **CICA handbook accounting and auditing revisions release no. 83 March 1995**

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### **ACCOUNTING GUIDELINES**

#### **Table of contents**

Revised to incorporate guideline numbers to permit references in Topical Index.

#### **Introduction to Accounting Guidelines**

Revised to reflect the fact that the principal subject matter of each Guideline is now included in the Topical Index.

### **EIC ABSTRACTS**

#### **Transfers of receivables — definition of recourse (EIC-54)**

Revision to "Status" section on November 4, 1994

#### **Exchangeable debentures (EIC-56)**

Issued on November 4, 1994

#### **Spot deferred forward contracts (EIC-57)**

Issued on November 28, 1994

#### **Accrued interest upon conversion of convertible debt (EIC-58)**

Issued on November 28, 1994

#### **Long-term debt with covenant violations (EIC-59)**

Issued on December 22, 1994

#### **Liability recognition for costs to exit an activity (including certain costs incurred in a restructuring) (EIC-60)**

Issued on December 22, 1994

### **AUDITING AND RELATED SERVICES GUIDELINES**

#### **Table of contents**

Revised to incorporate guideline numbers to permit references in Topical Index.

#### **Introduction to Auditing and Related Services Guidelines**

Revised to reflect the fact that the principal subject matter of each Guideline is now included in the Topical Index.

Application paragraph revised to add this sentence: "Guidelines are a useful source of guidance which a practitioner would consider in exercising professional judgment".

### **EDP AUDITING GUIDELINES**

#### **Table of contents**

Revised to incorporate guideline numbers to permit references in Topical Index.

#### **Introduction to EDP Auditing Guidelines**

Revised to reflect the fact that the principal subject matter of each Guideline is now included in the Topical Index.

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