

CICA handbook – accounting revisions release no. 41 September 2006

ACCOUNTING STANDARDS

Hedges, paragraph 3865.54

Deleted to avoid the possible misinterpretation that consistency is required between the methods used to measure ineffectiveness and assess effectiveness for a cash flow hedge. This reflects the Board Notice issued on July 31, 2006.

EIC ABSTRACTS

Leveraged leases (EIC-46)

Amended on September 1, 2006 to expand the scope of the Abstract to include additional US guidance on accounting for leveraged leases.

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

Related party transactions — meaning of substantive change and measurement of change in a transfer of ownership interests (EIC-103)

Amended on September 1, 2006 to update quotations from Section 3840.

Debtor's accounting for changes in line-of-credit or revolving-debt arrangements (EIC-101)

Accounting for retractable or mandatorily redeemable shares (EIC-149)

Amended on July 28, 2006 as a consequence of the release of Sections 3855 and 3861.

Impact of refundable taxes on future income tax calculations (EIC-104)

Amended on September 1, 2006 as a consequence of the release of Section 3861.

Accounting for retained interests by the transferor in a securitization transaction accounted for as a sale under AcG-12 (EIC-139)

Implementation of accounting changes resulting from the application of CICA 1100 (EIC-147)

Accounting for convertible debt instruments (EIC-158)

Withdrawn on September 1, 2006.

Stock-based compensation for employees eligible to retire before the vesting date (EIC-162)

Issued on July 6, 2006.

Terms and Conditions and Privacy Policy

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 Contact Us Quick Reference Guide

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.