

## **CICA handbook accounting and auditing highlight summary no. 86 December 1995**

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### **HIGHLIGHT SUMMARY**

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

#### **EIC Abstracts**

##### **New**

- Goodwill disclosures (EIC-64)
- Law firms revenue recognition (EIC-65)

##### **Amended**

- Accounting for the issue of certain derivative instruments (EIC-39)
- Leveraged leases (EIC-46)

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