

**CICA handbook accounting and auditing
highlight summary no. 79
January 1994**

HIGHLIGHT SUMMARY

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

EIC Abstracts

- Tax effecting dilution gains and losses
- Post employment benefits other than pensions — transitional balance

Auditing and Related Services Guidelines

- Criteria for non-derivative reports issued under subsection 295(5) of "an Act respecting trust companies and savings companies in Québec"
 - Audit of financial statements affected by environmental matters
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