

**CICA handbook – accounting
highlight summary no. 51
November 2008**

HIGHLIGHT SUMMARY

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

EIC Abstracts

New

- Future income tax consequences of exchangeable interests in an income trust or specified investment flow-through (EIC-171)
- Income statement presentation of a tax loss carryforward recognized following an unrealized gain recorded in other comprehensive income (EIC-172)

Amended

- Distribution costs of mutual funds paid by special purpose entities (EIC-33)
- Accounting for the costs of a business process reengineering project (EIC-86)
- Accounting for costs incurred to develop a web site (EIC-118)

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