

**CICA handbook – accounting
highlight summary no. 41
September 2006**

HIGHLIGHT SUMMARY

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

EIC Abstracts

New

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

Withdrawn

- 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)

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