

CICA handbook – accounting revisions release no. 25 September 2003

ACCOUNTING RECOMMENDATIONS

Stock-based compensation and other stock-based payments, Section 3870

Paragraph 3870.41 amended to clarify that awards to employees with a repurchase feature are not treated as equity awards if the award is in substance a liability.

Paragraph 3870.83 added to provide the same alternative methods of transition as are provided in the US for voluntary adoption of the fair value based method of accounting.

SUPERSEDED ACCOUNTING RECOMMENDATIONS

Long-term investments, paragraphs 3050.39-.49

Withdrawn.

ACCOUNTING GUIDELINES

Oil and gas accounting — full cost (AcG-16)

Revises and replaces AcG-5.

EIC ABSTRACTS

Accounting for severance and termination benefits (EIC-134)

Amended on July 23, 2003 to clarify the difference between "severance", "contractual termination benefits" and "special termination benefits".

Internalization of the management function in royalty and income trusts (EIC-138)

Issued on July 23, 2003.

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