

**CICA handbook – accounting
highlight summary no. 29
June 2004**

HIGHLIGHT SUMMARY

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

Differential reporting, Section 1300

Paragraph 1300.16 has been amended to clarify that an entity should only have one set of general purpose financial statements.

EIC Abstracts

New

- Basis of accounting for assets acquired upon the formation of an income trust (EIC-145)
- Flow-through shares (EIC-146)
- Implementation of accounting changes resulting from the application of CICA 1100 (EIC-147)

Amended

- Exchangeable debentures (EIC-56)

Withdrawn

- Changes in reporting currency (EIC-11)
- Phantom stock option plans (EIC-37)
- Share purchase loans (EIC-44)
- Stock-based compensation plans — disclosures (EIC-98)
- CICA 3465 transitional provisions (EIC-108)

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