

CICA handbook accounting and auditing revisions release no. 86 December 1995

EIC ABSTRACTS

Accounting for the issue of certain derivative instruments (EIC-39)

Amended on August 21, 1995 to conform the definition of fair value with that adopted elsewhere in the Handbook.

Leveraged leases (EIC-46)

Revision to "Status" section on August 21, 1995 as a result of the issuance of FINANCIAL INSTRUMENTS — DISCLOSURE AND PRESENTATION, Section 3860.

Goodwill disclosures (EIC-64)

Issued on August 21, 1995.

Law firms — revenue recognition (EIC-65)

Issued on October 16, 1995.

AUDITING AND RELATED SERVICES GUIDELINES

Related party transactions and economic dependence (AuG-1)

(September 1980)

Amended to conform to the revised accounting terminology and references in RELATED PARTY TRANSACTIONS, Section 3840, and ECONOMIC DEPENDENCE, Section 3841.

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