

## **CICA handbook – accounting revisions release no. 44**

### **April 2007**

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#### **ACCOUNTING GUIDELINES**

##### **Consolidation of variable interest entities (AcG-15)**

Amended paragraph 4(e) and added new paragraph 4(e1) to remove consolidation as a requirement for all investments accounted for at fair value in accordance with AcG-18.

Added paragraph 31A to provide transitional provisions for paragraphs 4(e) and 4(e1).

##### **Investment companies (AcG-18)**

Amended paragraph 5(a) so that an investment company does not consolidate an investment company subsidiary unless it fails to meet the criteria in paragraph 10.

Added paragraph 17A to provide transitional provisions for paragraph 5(a).

#### **EIC ABSTRACT**

##### **Convertible and other debt instruments with embedded derivatives (EIC-164)**

Issued on March 5, 2007.

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