

## **CICA handbook accounting and auditing highlight summary no. 79 January 1994**

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### **HIGHLIGHT SUMMARY**

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

#### **EIC Abstracts**

- Tax effecting dilution gains and losses
- Post employment benefits other than pensions — transitional balance

#### **Auditing and Related Services Guidelines**

- Criteria for non-derivative reports issued under subsection 295(5) of "an Act respecting trust companies and savings companies in Québec"
- Audit of financial statements affected by environmental matters

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