

CICA handbook – accounting revisions release no. 9 March 2001

ACCOUNTING GUIDELINE

Transfers of receivables (AcG-12)

Issued.

EIC ABSTRACTS

Adjustments to the purchase equation subsequent to the acquisition date (EIC-14)

Amended on December 21, 2000 to provide guidance as to the duration of the period required to identify and quantify the net assets acquired.

Costs incurred in business combinations (EIC-42)

Amended on December 21, 2000 to state that it applies only to business combinations with an acquisition date prior to January 1, 2001. (EIC-114 deals with business combinations consummated after December 31, 2000.)

Long-term debt with covenant violations (EIC-59)

Amended on November 28, 2000 as a consequence of the issue of INTERIM FINANCIAL STATEMENTS, Section 1751.

Liability recognition for costs to exit an activity (including certain costs incurred in restructuring) (EIC-60)

Amended a cross-reference on November 28, 2000.

Liability recognition for costs incurred on purchase business combinations (EIC-114)

Issued on December 21, 2000.

Segment disclosure — Application of the aggregation criteria in CICA 1701 (EIC-115)

Issued on December 21, 2000.

Pension plans — Disclosure requirements for income from investments in segregated funds (EIC-116)

Issued on December 21, 2000.

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