

CICA handbook – accounting highlight summary no. 37 December 2005

HIGHLIGHT SUMMARY

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

EIC Abstracts

New

- The effect of contingently convertible instruments on the computation of diluted earnings per share (EIC-155)
- Accounting by a vendor for consideration given to a customer (including a reseller of the vendor's products) (EIC-156)
- Implicit variable interests under AcG-15 (EIC-157)
- Accounting for convertible debt instruments (EIC-158)

Withdrawn

- Financial instruments that may be settled at the issuer's option in cash or its own equity instruments (EIC-71)

[Terms and Conditions and Privacy Policy](#)

[Help desk: Mon-Fri, 9am-5pm ET](#) [1-866-256-6842](#) [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.