

## CICA handbook – accounting, part II highlight summary no. II.4 February 2011

### Section 1100, Generally Accepted Accounting Principles

Paragraph 1100.19 has been deleted and paragraph 1100.22 has been amended to remove references to Board-authorized implementation guidance because there is no such guidance for Part II of the Handbook.

### Section 1500, First-time Adoption

Paragraph 1500.14 has been amended to permit an entity that accounts for its defined benefit plans using the deferral and amortization approach described in EMPLOYEE FUTURE BENEFITS, Section 3461 in Part II of the Handbook, to carry forward at the date of transition to accounting standards for private enterprises any unrecognized actuarial gains and losses and past service costs that were determined previously in accordance with EMPLOYEE FUTURE BENEFITS, Section 3461 in Part V of the Handbook, or an equivalent basis of accounting such as IAS 19 *Employee Benefits* in Part I of the Handbook.

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