

CICA handbook – accounting revisions release no. 37 December 2005

EIC ABSTRACTS

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Status amended on December 1, 2005 to note that the Abstract is not applicable to entities that have adopted Section 3831 and that the Abstract will be withdrawn once all entities are required to have adopted Section 3831.

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Amended December 1, 2005 as a result of the issuance of revised Section 3840.

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Withdrawn on December 1, 2005 as a result of the application of the interpretation of paragraph 3860.18 in paragraph 3860.20A becoming effective for all entities.

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Issued on October 17, 2005.

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