

CICA handbook accounting and auditing revisions release no. 82 December 1994

ACCOUNTING RECOMMENDATIONS

International Accounting Standards, Section 1501

Footnote 1 to paragraph 1501.05 has been removed as a result of the discontinuance of the *CICA* publication "Financial Reporting in an International Environment: A Comparison of International Accounting Standards with Canadian Practice".

Paragraph 1501.06 has been updated to reflect the publication of a number of revised International Accounting Standards.

EIC ABSTRACTS

Accounting for assets contributed to a joint venture (EIC-28)

Revision to "Status" section on August 26, 1994

Identifiable assets acquired in a business combination (EIC-55)

Issued on August 26, 1994

AUDITING RECOMMENDATIONS

Auditor's responsibility to detect and communicate misstatements, Section 5135

Inserted new footnote 2 to cross reference Section 5135 to MISSTATEMENTS — ILLEGAL ACTS, Section 5136. Existing footnotes 2 and 3 renumbered as footnotes 3 and 4 respectively.

Amended footnote 3 (renumbered as footnote 4) to conform to the wording of footnote 3 in MISSTATEMENTS — ILLEGAL ACTS, Section 5136.

Amended paragraph 5135.24 to conform to the wording in paragraph 5136.25.

Misstatements — illegal acts, Section 5136 [JAN. 1995]

New.

AUDITING AND RELATED SERVICES GUIDELINES

Communications with audit committees (or equivalent) (August 1991)

Revised as a result of new Section 5136.

Audit of financial statements affected by environmental matters (January 1994)

Revised as a result of new Section 5136.

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