

**CICA handbook accounting and auditing
highlight summary no. 77
February 1993**

HIGHLIGHT SUMMARY

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

Comprehensive revaluation of assets and liabilities, Section 1625

Section 1625 was included in Handbook revisions — release no. 76 dated December 1992. The highlight summary included in filing instruction no. 76 indicated that the Recommendations should be applied retroactively. The Recommendations may be applied either prospectively or retroactively, although retroactive application is encouraged.

EIC Abstracts

- Presentation of assets and liabilities held for disposal
- Costs incurred on business combinations
- Disposal of a portion of a business segment

Auditing and Related Services Guidelines

- Audit of actuarial liabilities of life insurance enterprises
- Compilation of a financial forecast or projection

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