

**CICA handbook – accounting
highlight summary no. 34
May 2005**

HIGHLIGHT SUMMARY

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

Accounting guideline

New

- Disclosures by entities subject to rate regulation (AcG-19)

EIC Abstracts

New

- Mining assets — impairment and business combinations (EIC-152)

Amended

- Exchangeable securities issued by subsidiaries of income trusts (EIC-151)

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