

**CICA handbook – accounting
highlight summary no. 32
March 2005**

HIGHLIGHT SUMMARY

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

EIC Abstracts

Amended

- Accounting by a customer (including a reseller) for certain consideration received from a vendor (EIC-144)
- Implementation of accounting changes resulting from the application of CICA 1100 (EIC-147)

New

- Determining whether an arrangement contains a lease (EIC-150)
- Exchangeable securities issued by subsidiaries of income trusts (EIC-151)

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