

CICA handbook – accounting revisions release no. 10 May 2001

EIC ABSTRACTS

Fully diluted earnings per share with convertible debentures classified with shareholders' equity (EIC-31)

Withdrawn on February 28, 2001 as a consequence of revisions to EARNINGS PER SHARE, Section 3500.

Presentation of cash per share information (EIC-34)

Net of tax presentation (EIC-40)

Share purchase loans (EIC-44)

Special warrants convertible into common shares (EIC-50)

Financial instruments that may be settled at the issuer's option in cash or its own equity instruments (EIC-71)

Amended on February 28, 2001 as a consequence of revisions to EARNINGS PER SHARE, Section 3500.

Transfers of receivables (EIC-9)

Transfers of receivables — definition of recourse (EIC-54)

Revision to "Status" section on March 30, 2001 as a consequence of the release of AcG-12, Transfers of Receivables.

FASB Statement of Financial Accounting Standards No. 133, Accounting for derivative instruments and hedging activities (EIC-117)

Accounting for costs incurred to develop a web site (EIC-118)

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