

CICA handbook accounting and auditing revisions release no. 83 March 1995

ACCOUNTING GUIDELINES

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Revised to incorporate guideline numbers to permit references in Topical Index.

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Revised to reflect the fact that the principal subject matter of each Guideline is now included in the Topical Index.

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Revision to "Status" section on November 4, 1994

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Issued on November 4, 1994

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Issued on November 28, 1994

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Issued on December 22, 1994

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Application paragraph revised to add this sentence: "Guidelines are a useful source of guidance which a practitioner would consider in exercising professional judgment".

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Revised to incorporate guideline numbers to permit references in Topical Index.

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Revised to reflect the fact that the principal subject matter of each Guideline is now included in the Topical Index.