

**CICA handbook – accounting
highlight summary no. 10
May 2001**

HIGHLIGHT SUMMARY

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

EIC Abstracts

New

- FASB Statement of Financial Accounting Standards No. 133, Accounting for derivative instruments and hedging activities (EIC-117)
- Accounting for costs incurred to develop a website (EIC-118)

Amended

- Transfers of receivables (EIC-9)
- 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)
- Transfers of receivables — definition of recourse (EIC-54)
- Financial instruments that may be settled at the issuer's option in cash or its own equity instruments (EIC-71)

Withdrawn

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

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