

**CICA handbook – accounting
highlight summary no. 46
September 2007**

HIGHLIGHT SUMMARY

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

EIC Abstracts

New

- Accounting policy choice for transaction costs (EIC-166)

Amended

- Interest discount or premium in the cash flow statement (EIC-47)
- Presentation of members' shares in a co-operative organization as liabilities or equity (EIC-72)
- Application of Section 3840 to a transaction involving the issuance of non-voting participating shares to an unrelated party (EIC-77)
- Accounting for the early extinguishment of convertible securities through (1) early redemption or repurchase and (2) induced early conversion (EIC-96)
- The date of acquisition in a business combination (EIC-119)
- Convertible and other debt instruments with embedded derivatives (EIC-164)

Withdrawn

- Recognition and measurement of financial instruments presented as liabilities or equity (EIC-69)

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