

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

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### **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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