

**CICA handbook – accounting  
highlight summary no. 25  
September 2003**

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**HIGHLIGHT SUMMARY**

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

**Stock-based compensation and other stock-based payments, Section 3870**

The transitional provisions of this Section have been amended to provide the same alternative methods of transition as are provided in the United States for the voluntary adoption of the fair value based method of accounting. The adoption of the prospective method can only be used by those enterprises that elect to apply the fair value based method of accounting for fiscal years beginning before January 1, 2004.

**Accounting guideline**

- Oil and gas accounting — full cost (AcG-16)

**EIC Abstracts**

New

- Internalization of the management function in royalty and income trusts (EIC-138)

Amended

- Accounting for severance and termination benefits (EIC-134)

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