

## **CICA handbook – accounting revisions release no. 32 March 2005**

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### **ACCOUNTING RECOMMENDATIONS**

#### **Interim financial statements, paragraph 1751.B26**

Deleted in conjunction with the addition of the third topic to EIC-144 covering Accounting by a Purchaser for a Vendor Rebate.

#### **Contingencies, paragraph 3290.05**

Amended in conjunction with the addition of the third topic to EIC-144 covering Accounting by a Purchaser for a Vendor Rebate.

### **SUPERSEDED ACCOUNTING RECOMMENDATIONS**

#### **Supplement to Property, plant and equipment, Section 3061**

Withdrawn.

The superseded Recommendation reproduced in the Supplement is set out in HANDBOOK REVISIONS RELEASE No. 21.

#### **Supplement to Capital assets held by not-for-profit organizations, Section 4430**

Withdrawn.

The superseded Recommendation reproduced in the Supplement is set out in HANDBOOK REVISIONS RELEASE No. 21.

### **EIC ABSTRACTS**

#### **Accounting by a customer (including a reseller) for certain consideration received from a vendor (EIC-144)**

Amended on January 20, 2005 to add a third topic covering Accounting by a Purchaser for a Vendor Rebate.

#### **Implementation of accounting changes resulting from the application of CICA 1100 (EIC-147)**

Amended on January 19, 2005 to add a fifth issue.

#### **Determining whether an arrangement contains a lease (EIC-150)**

Issued on December 9, 2004.

#### **Exchangeable securities issued by subsidiaries of income trusts (EIC-151)**

Issued on January 19, 2005.

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