

CICA handbook – accounting revisions release no. 16 September 2002

EIC ABSTRACTS

Changes in reporting currency (EIC-11)

Status amended on July 24, 2002 to note this Abstract has been replaced by EIC-130.

Balance sheet classification of callable debt obligations and debt obligations expected to be refinanced (EIC-122)

Amended on July 24, 2002 to provide an additional example.

Accounting for trading, speculative or non-hedging derivative financial instruments (EIC-128)

Issued on June 6, 2002.

Identification of reporting units (EIC-129)

Issued on July 17, 2002.

Translation method when the reporting currency differs from the measurement currency or there is a change in the reporting currency (EIC-130)

Issued on July 24, 2002.

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