

## CICA handbook accounting and auditing revisions release no. 76 December 1992

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### ACCOUNTING RECOMMENDATIONS

#### **International Accounting Standards, paragraph 1501.06**

Updated as a result of the issue of IAS 31, Financial reporting of interests in joint ventures.

#### **Comprehensive revaluation of assets and liabilities, Section 1625 [JAN. 1993]**

New.

#### **Capital assets, Section 3060**

Paragraph 3060.02 amended to refer to new Section 1625.

### ACCOUNTING GUIDELINES

#### **Push-down accounting (October 1987)**

This Guideline has been withdrawn as a result of the issue of new Section 1625.

### EIC ABSTRACTS

#### **Pension surplus recognition (EIC-1)**

Addendum on October 20, 1992.

#### **Accounting for the issue of certain derivative instruments (EIC-39)**

Issued on September 11, 1992.

#### **Net of tax presentation and supplementary earnings per share figures (EIC-40)**

Issued on October 20, 1992.

### AUDITING AND RELATED SERVICES GUIDELINES

#### **Auditor's report on the financial statements of federally regulated financial institutions (December 1992)**

Issued.

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