

**CICA handbook – accounting
highlight summary no. 44
April 2007**

HIGHLIGHT SUMMARY

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

Accounting guidelines

Amended

- Consolidation of variable interest entities (AcG-15)
- Investment companies (AcG-18)

EIC Abstract

New

- Convertible and other debt instruments with embedded derivatives (EIC-164)

[Terms and Conditions](#) and [Privacy Policy](#)

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.