

**CICA handbook – accounting
highlight summary no. 16
September 2002**

HIGHLIGHT SUMMARY

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

EIC Abstracts

- Accounting for trading, speculative or non-hedging derivative financial instruments (EIC-128)
 - Identification of reporting units (EIC-129)
 - Translation method when the reporting currency differs from the measurement currency or there is a change in the reporting currency (EIC-130)
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