

## **CICA handbook accounting and auditing revisions release no. 86 December 1995**

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### **EIC ABSTRACTS**

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

Amended on August 21, 1995 to conform the definition of fair value with that adopted elsewhere in the Handbook.

#### **Leveraged leases (EIC-46)**

Revision to "Status" section on August 21, 1995 as a result of the issuance of FINANCIAL INSTRUMENTS — DISCLOSURE AND PRESENTATION, Section 3860.

#### **Goodwill disclosures (EIC-64)**

Issued on August 21, 1995.

#### **Law firms — revenue recognition (EIC-65)**

Issued on October 16, 1995.

### **AUDITING AND RELATED SERVICES GUIDELINES**

#### **Related party transactions and economic dependence (AuG-1)**

(September 1980)

Amended to conform to the revised accounting terminology and references in RELATED PARTY TRANSACTIONS, Section 3840, and ECONOMIC DEPENDENCE, Section 3841.

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