

## **CICA handbook – accounting revisions release no. 41 September 2006**

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### **ACCOUNTING STANDARDS**

#### **Hedges, paragraph 3865.54**

Deleted to avoid the possible misinterpretation that consistency is required between the methods used to measure ineffectiveness and assess effectiveness for a cash flow hedge. This reflects the Board Notice issued on July 31, 2006.

### **EIC ABSTRACTS**

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

Amended on September 1, 2006 to expand the scope of the Abstract to include additional US guidance on accounting for leveraged leases.

#### **Identification of related party transactions in the normal course of operations (EIC-83)**

#### **Related party transactions — meaning of substantive change and measurement of change in a transfer of ownership interests (EIC-103)**

Amended on September 1, 2006 to update quotations from Section 3840.

#### **Debtor's accounting for changes in line-of-credit or revolving-debt arrangements (EIC-101)**

#### **Accounting for retractable or mandatorily redeemable shares (EIC-149)**

Amended on July 28, 2006 as a consequence of the release of Sections 3855 and 3861.

#### **Impact of refundable taxes on future income tax calculations (EIC-104)**

Amended on September 1, 2006 as a consequence of the release of Section 3861.

#### **Accounting for retained interests by the transferor in a securitization transaction accounted for as a sale under AcG-12 (EIC-139)**

#### **Implementation of accounting changes resulting from the application of CICA 1100 (EIC-147)**

#### **Accounting for convertible debt instruments (EIC-158)**

Withdrawn on September 1, 2006.

#### **Stock-based compensation for employees eligible to retire before the vesting date (EIC-162)**

Issued on July 6, 2006.

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