

**CICA handbook accounting and auditing  
highlight summary no. 86  
December 1995**

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**HIGHLIGHT SUMMARY**

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

**EIC Abstracts**

New

- Goodwill disclosures (EIC-64)
- Law firms revenue recognition (EIC-65)

Amended

- Accounting for the issue of certain derivative instruments (EIC-39)
- Leveraged leases (EIC-46)

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