

CICA handbook – accounting revisions release no. 37 December 2005

EIC ABSTRACTS

Measurement of cost of a business acquisition effected by issuing shares (EIC-62)

Non-monetary transaction — Application of CICA 3830.09 (EIC-67)

Non-monetary transaction in which the transferor receives an equity interest in the transferee (EIC-81)

Status amended on December 1, 2005 to note that the Abstract is not applicable to entities that have adopted Section 3831 and that the Abstract will be withdrawn once all entities are required to have adopted Section 3831.

Transfer of a business between enterprises under common control (EIC-66)

Application of CICA 3840 to a transaction involving the issuance of non-voting participating shares to an unrelated party (EIC-77)

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

Exchanges of ownership interests between enterprises under common control — Wholly and partially-owned subsidiaries (EIC-89)

Basis of accounting for assets acquired upon the formation of an income trust (EIC-145)

Amended December 1, 2005 as a result of the issuance of revised Section 3840.

Financial instruments that may be settled at the issuer's option in cash or its own equity instruments (EIC-71)

Withdrawn on December 1, 2005 as a result of the application of the interpretation of paragraph 3860.18 in paragraph 3860.20A becoming effective for all entities.

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

Accounting by a customer (including a reseller) for certain consideration received from a vendor (EIC-144)

Amended December 1, 2005 as a result of the issuance of Section 3831.

The effect of contingently convertible instruments on the computation of diluted earnings per share (EIC-155)

Accounting by a vendor for consideration given to a customer (including a reseller of the vendor's products) (EIC-156)

Issued on September 8, 2005.

Implicit variable interests under AcG-15 (EIC-157)

Accounting for convertible debt instruments (EIC-158)

Issued on October 17, 2005.

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