

CICA handbook – accounting revisions release no. 46 September 2007

EIC ABSTRACTS

Interest discount or premium in the cash flow statement (EIC-47)

Amended on July 23, 2007 as a result of the release of Section 3855.

Recognition and measurement of financial instruments presented as liabilities or equity (EIC-69)

Withdrawn on September 1, 2007 as a result of the release of EIC-164.

Presentation of members' shares in a co-operative organization as liabilities or equity (EIC-72)

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

Accounting for the early extinguishment of convertible securities through (1) early redemption or repurchase and (2) induced early conversion (EIC-96)

Convertible and other debt instruments with embedded derivatives (EIC-164)

Amended on September 1, 2007 as a result of the withdrawal of EIC-69.

The date of acquisition in a business combination (EIC-119)

Amended on July 23, 2007 as a result of the release of AcG-15.

Accounting policy choice for transaction costs (EIC-166)

Issued on June 1, 2007.

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