

**CICA handbook – accounting
highlight summary no. 27
January 2004**

HIGHLIGHT SUMMARY

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

Financial instruments — disclosure and presentation, Section 3860

This Section has been amended to provide guidance for classifying certain financial instruments that embody obligations that may be settled by the issuance of the issuer's equity shares as debt when the instrument that embodies the obligations does not establish an ownership relationship.

Accounting guidelines

- Equity-linked deposit contracts (AcG-17)
- Investment companies (AcG-18)

EIC Abstracts

Amended

- Accounting by mining enterprises for exploration costs (EIC-126)

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