

CICA handbook – accounting revisions release no. 56 February 2010

EIC ABSTRACTS

Reverse takeover accounting (EIC-10)

Capitalization of interest costs on investments in potential takeover targets (EIC-12)

Adjustments to the purchase equation subsequent to the acquisition date (EIC-14)

Costs incurred on business combinations (EIC-42)

Identifiable assets acquired in a business combination (EIC-55)

Buy-out transactions (EIC-73)

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

Arm's length buy-out of a business followed by an amalgamation (EIC-92)

Accounting for corporate transaction costs (EIC-94)

Liability recognition for costs incurred on purchase business combinations (EIC-114)

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

Definition of a business (EIC-124)

Determination of the measurement date for the market price of acquirer securities issued in a business combination (EIC-125)

Accounting for contingent consideration paid to the shareholders of an acquired enterprise in a business combination (EIC-127)

Recognition of customer relationship intangible assets acquired in a business combination (EIC-137)

Internalization of the management function in royalty and income trusts (EIC-138)

Accounting for operating leases acquired in either an asset acquisition or a business combination (EIC-140)

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

Exchangeable securities issued by subsidiaries of income trusts (EIC-151)

Accounting for pre-existing relationships between the parties of a business combination (EIC-154)

Amended February 1, 2010 as a consequence of the release of BUSINESS COMBINATIONS, Section 1582.

Credit risk and the fair value of financial assets and financial liabilities (EIC-173)

Amended on November 9, 2009 to permit entities that do not apply FINANCIAL INSTRUMENTS — RECOGNITION AND MEASUREMENT, Section 3855, not to apply this Abstract.

Multiple deliverable revenue arrangements (EIC-175)

Issued on December 24, 2009.

Terms and Conditions and Privacy Policy

Help desk: Mon-Fri, 9am-5pm ET 1-866-256-6842 [Contact Us](#) [Quick Reference Guide](#)

© 2001-2025, Knotia Canada Limited Partnership All rights reserved.