

## CICA Handbook – Archived Revisions Releases

### editorial amendments

Amendments to Part V of the CICA Handbook – Accounting after Release No. 56 (February 2010) will be summarized here. The amendments are dated to indicate when they were made, with the most recent listed first.

APRIL 2010

#### **Income statement, paragraph 1520.03(q)**

Deleted to remove guidance no longer applicable as a result of issuing BUSINESS COMBINATIONS, Section 1582, in January 2009. The former wording was as follows:

- (q) *Non-controlling interest in income or loss before discontinued operations and extraordinary items (see NON-CONTROLLING INTERESTS, Section 1602).* [JAN. 1990\*]

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