

CICA handbook – accounting revisions release no. 19 January 2003

EIC ABSTRACTS

Share purchase loans (EIC-44)

Status amended on December 6, 2002. This Abstract is replaced by EIC-132.

Future income taxes in business combinations that do not involve the recognition of goodwill as an intangible asset presented separately on the balance sheet (EIC-99)

Withdrawn as guidance is no longer required.

Share purchase financing (EIC-132)

Issued on December 6, 2002.

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