

CICA handbook accounting and auditing highlight summary no. 83 March 1995

HIGHLIGHT SUMMARY

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

EIC Abstracts

- Exchangeable debentures
- Spot deferred forward contracts
- Accrued interest upon conversion of convertible debt
- Long-term debt with covenant violations
- Liability recognition for costs to exit an activity (including certain costs incurred in a restructuring)

Introduction to Auditing and Related Services Guidelines

Application paragraph revised to add this sentence: "Guidelines are a useful source of guidance which a practitioner would consider in exercising professional judgment".

Topical Index

Previously, the Topical Index covered only the Recommendations contained in both the ACCOUNTING RECOMMENDATIONS and AUDITING AND RELATED SERVICES RECOMMENDATIONS parts of the *CICA Handbook*. With this release, the Topical Index also incorporates references to the principal subject matter of each ACCOUNTING GUIDELINE, EMERGING ISSUES COMMITTEE ABSTRACT OF ISSUES DISCUSSED, AUDITING AND RELATED SERVICES GUIDELINE, and EDP AUDITING GUIDELINE.

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