

## CICA handbook accounting and auditing revisions release no. 79 January 1994

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### EIC ABSTRACTS

#### **Discontinued operations (EIC-45)**

Revision to "Status" section on October 15, 1993.

#### **Interest discount or premium in the statement of changes in financial position (EIC-47)**

Clarification of application to financial institutions on October 15, 1993.

#### **Tax effecting dilution gains and losses (EIC-48)**

Issued on October 15, 1993.

#### **Post employment benefits other than pensions — transitional balance (EIC-49)**

Issued on October 15, 1993.

### AUDITING AND RELATED SERVICES GUIDELINES

#### **Criteria for non-derivative reports issued under subsection 295(5) of "an Act respecting trust companies and savings companies" in Québec (January 1994)**

Issued.

#### **Audit of financial statements affected by environmental matters (January 1994)**

Issued.

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