

CICA handbook – accounting revisions release no. 17 November 2002

ACCOUNTING GUIDELINE

Hedging relationships (AcG-13)

Amended by changing the effective date in paragraph 38 to fiscal years beginning on or after July 1, 2003.

EIC ABSTRACTS

Accounting for trading, speculative or non-hedging derivative financial instruments (EIC-128)

Amended on November 1, 2002 due to the deferral of the effective date of AcG-13.

Disclosure of accounting policies for derivative financial instruments and derivative commodity instruments (EIC-131)

Issued on September 5, 2002. Amended on November 1, 2002 due to the deferral of the effective date of AcG-13.

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