

## CICA handbook – accounting revisions release no. 56 February 2010

### EIC ABSTRACTS

**Reverse takeover accounting (EIC-10)**

**Capitalization of interest costs on investments in potential takeover targets (EIC-12)**

**Adjustments to the purchase equation subsequent to the acquisition date (EIC-14)**

**Costs incurred on business combinations (EIC-42)**

**Identifiable assets acquired in a business combination (EIC-55)**

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**Accounting for contingent consideration paid to the shareholders of an acquired enterprise in a business combination (EIC-127)**

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**Basis of accounting for assets acquired upon the formation of an income trust (EIC-145)**

**Exchangeable securities issued by subsidiaries of income trusts (EIC-151)**

**Accounting for pre-existing relationships between the parties of a business combination (EIC-154)**

Amended February 1, 2010 as a consequence of the release of BUSINESS COMBINATIONS, Section 1582.

**Credit risk and the fair value of financial assets and financial liabilities (EIC-173)**

Amended on November 9, 2009 to permit entities that do not apply FINANCIAL INSTRUMENTS — RECOGNITION AND MEASUREMENT, Section 3855, not to apply this Abstract.

**Multiple deliverable revenue arrangements (EIC-175)**

Issued on December 24, 2009.