

CICA handbook – accounting revisions release no. 15 June 2002

ACCOUNTING RECOMMENDATIONS

LONG-TERM INVESTMENTS, paragraphs 3050.39-.49

A Supplement has been provided to set out the previous wording, as a result of issuing DIFFERENTIAL REPORTING, Section 1300, in March 2002.

EIC ABSTRACTS

Special warrants convertible into common shares (EIC-50)

Guidance around the third issue amended on April 15, 2002 to clarify the accounting for earnings per share when the investor does have the right to a cash refund in the event a prospectus receipt is not obtained.

Long-term debt with covenant violations (EIC-59)

Amended on April 15, 2002 to effect a minor wording change.

Definition of a business (EIC-124)

Issued on February 18, 2002.

Determination of the measurement date for the market price of acquirer securities issued in a business combination (EIC-125)

Accounting for mining enterprises for exploration costs (EIC-126)

Issued on March 12, 2002.

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

Issued on April 15, 2002.

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