

CICA handbook – accounting highlight summary no. 44 April 2007

HIGHLIGHT SUMMARY

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

Accounting guidelines

Amended

- Consolidation of variable interest entities (AcG-15)
- Investment companies (AcG-18)

EIC Abstract

New

- Convertible and other debt instruments with embedded derivatives (EIC-164)

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