

**CICA handbook – accounting
highlight summary no. 17
November 2002**

HIGHLIGHT SUMMARY

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

Accounting guideline

Amended

- Hedging relationships (AcG-13)

EIC Abstracts

New

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