

## CICA handbook – accounting revisions release no. 15

### June 2002

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#### 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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