

## **CICA handbook – accounting revisions release no. 46 September 2007**

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### **EIC ABSTRACTS**

#### **Interest discount or premium in the cash flow statement (EIC-47)**

Amended on July 23, 2007 as a result of the release of Section 3855.

#### **Recognition and measurement of financial instruments presented as liabilities or equity (EIC-69)**

Withdrawn on September 1, 2007 as a result of the release of EIC-164.

#### **Presentation of members' shares in a co-operative organization as liabilities or equity (EIC-72)**

**Application of Section 3840 to a transaction involving the issuance of non-voting participating shares to an unrelated party (EIC-77)**

**Accounting for the early extinguishment of convertible securities through (1) early redemption or repurchase and (2) induced early conversion (EIC-96)**

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

Amended on September 1, 2007 as a result of the withdrawal of EIC-69.

#### **The date of acquisition in a business combination (EIC-119)**

Amended on July 23, 2007 as a result of the release of AcG-15.

#### **Accounting policy choice for transaction costs (EIC-166)**

Issued on June 1, 2007.

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