

INDEX

Current to release 2024-1

[References are to paragraph numbers unless otherwise specified.]

Accountant

- basic services, 115.02
- industry, in, 220.011-.012

Accounting changes

- accounting estimate, 415.29
- accounting policy, 415.30
- accounting principle, 415.38-.40
- cumulative effect, 415.28-.39
- definition of, 415.28
- discontinued operations, 415
- income statement presentation, 415.37
- justification of change, 415.38
- unusual circumstances, 415.39

Accounting methods. *See* Cost method of accounting; Equity method of accounting; Strategic Investments

Accounting policies

- disclosures, 230.09-.11
- Summary of. *See* Summary of significant accounting policies

Accounting Standards for Private Enterprises (ASPE)

- developments, 130
- exposure drafts, 130.03-.05
- first time adoption, 1000.011, 1005

Accounts payable, 335.09-.11

Accounts receivable. *See* Receivables

Accruals

- construction contracts, 1620.02
- employee amounts, 335.14
- liabilities, 335.12-.26

Agency

- accounts, 310.11-.12
- contracts, 1605.10
- obligations, 335.27

Agriculture

- balance sheet, 318
- guidance, 318.01-.02
- inventories, 310.45, 318.05-.15
 - first time adoption, 1005.221
 - measurement, 318.08
 - recognition, 318.07
- producers 318.03-.04
- productive biological assets, 318.16-.23
 - first time adoption, 1005.221
 - measurement, 318.18
 - recognition, 318.17

Allowance for doubtful accounts, 310.36-.41

- calculating allowance, 310.39
- aging method, 310.42
- weighted average method, 310.39

Alternative minimum tax, 340.30-.31

Amortization, 325.64-.90

- allocation formulas, 325.72
- appraisal/inventory system method, 325.71
- asset retirement obligations, 325.93-.94
- assets held for disposal, 325.85
- bond discounts/premiums, of, 610.19
- caption, 310.45-.46
- "catch-up" adjustment, 325.70, 325.77
- changes in
 - estimates, 325.76-.77
 - method, 325.73-.75
- debt issue costs, 330.25
- decreasing charge method, 325.72
- double declining balance method, 325.72
- estimated useful life, 325.66-.68, 325.76-.77
- goodwill, of, 330.08
- idle facilities, 325.81-.82
- income statement treatment, 420.01-.04
- intangible assets, 330.25, 610.25
- long-lived assets, 610.18
- methods, 325.71-.72
 - new, 325.78-.80
- pattern of decline in value, 325.69
- pension plans, 420.59-.67, 420.70
- real estate developers, 1705.07, 1710.17-.22
- salvage/residual value, 325.70, 325.76-.77
- tax considerations, 325.83-.90
- write-downs below cost, 325.90

Annual report, 210.13-.15

Appraisals, 325.05-.07

Asset retirement, 345.23-.24

ASPE, *See* Accounting Standards for Private Enterprises

Assets. *See* Capital assets; Contra assets; Current assets; Exchanged assets; Fixed assets; Intangible assets; Productive assets

Assurance engagements, 115.02-.03

Atypical items, 415.03-.06

Automobile dealerships

- advertising fee, supplemental, 1405.172
- daily rentals, 1415.10-.14
- dealer reserve, 1410.12-.15
- demonstrators, 1405.17-.171

- disclosures
- • accounts receivable, 1435.04-.05
- • captions, 1435.08
- • changeback provisions, 1435.10
- • contracts in transit, 1435.02-.03
- • inventories, 1435.12-.14
- • lessor, 1435.22
- • notes receivable, 1435.11
- • other considerations, 1435.25-.26
- • receivables, 1435.15-.16
- • shareholder buyout agreements, 1435.25
- • shareholdings in other dealerships, 1435.26
- • supplier receivables/payables, 1435.24
- • valuation allowances, 1435.09
- EDI, 1405.281
- environmental cleanup costs, 1425
- • dealership environmental issues, 1425.02
- exchange, 1405.171
- extended warranty contracts, 1410.18-.26
- • dealerships acting as brokers, 1410.19
- • dealership is warrantor, 1410.20-.23
- • repair work performed for factory, 1410.25-.26
- factory holdback programs, 1405.05
- factory incentive programs, 1405.06-.09
- financial statement presentation, 1410.22-.23, App. 14A
- financing activities, 1410.01-.23
- financing receivables, 1435.14-.16
- floor plan arrangements, 1435.17-.21
- full recourse, defined, 1410.13
- illustrative financial statements, App. 14A
- income taxes, 1430
- insurance sales, 1410.16-.17
- in-transit units, 1405.12-.13
- introduction, 1400.01-.02
- inventory pricing, 1405.01
 - • gas, oil and tires, 1405.41
 - • lower of cost or market considerations, 1405.20-.23
 - • new vehicles, 1405.02-.18
 - • other inventories, 1405.39-.41
 - • parts, 1405.24-.281
 - • specific item method of inventory costing, 1405.29-.36
 - • used vehicles, 1405.19
 - • work in progress, 1405.39-.40
- leasing activities, 1415
- loaners, 1415.15
- long-term rental, 1415.03-.04
- maintenance service contracts, 1410.27-.33
- partial recourse, defined, 1410.13
- payables, 1420
 - • customer deposits, 1420.02
 - • surplus on sale of repossessed vehicle, 1420.03
- related party transactions, 1435.23
- repossession losses, 1410.10-.11
- revenue recognition, 1410.01
- sales to leasing companies, 1415.02
- sales-type leases, 1415.05-.09

Balance sheet, 300-380

- agriculture, 318

- alternatives, 305.03
- authoritative basis, 300.01
- automobile dealerships, App. 14A
- captions, 310.45-.46
- classification, 300.03
- classification criteria, 300.04
- cloud computing arrangements, 330.12-.21
- construction industry, App. 16A, App. 16B
- contingencies, 355
- current vs. non-current assets. *See* **Current vs. non-current assets**
- current liabilities, 335
- cutoff date/subsequent events, 300.17
- deferred credits, 350
- drafting worksheet, App. 2B
- financial liabilities, 345
- format, 305.04-.05
- GAAP departures, 300.16
- going concern, 300.18-.19
- goodwill, 330.03-.08
- heading, 305.02
- income taxes — payable and future, 340
 - • alternative minimum tax, 340.30-.31
 - • authoritative literature, 340.02
 - • balance sheet presentation, 340.78-.80
 - • calculating future tax provision, 340.15-.27
 - • classification of future tax amounts as current or non-current, 340.75-.77
 - • current taxes payable and receivable, 340.86-.87
 - • difference between financial and income tax reporting, 340.04-.77
 - • future income taxes, 340.02, 340.78
 - • intraperiod tax allocation, 340.68-.71
 - • loss carryforwards, 340.28-.29, 340.83
 - • more likely than not test, 340.32-.56
 - • non-current future income tax liability, 340.78
 - • overview of rules, 340.03
 - • payable method, 340.85
 - • rates, 340.08-.14
- intangible assets, 330.03-.04
- long term investments, 320
- materiality, 300.08-.16
- non-classified, 300.02
- non-controlling interest. *See* **Non-controlling interests**
- not-for-profit organizations, 1805.04, App. 18A
- offsetting assets/liabilities, 300.06-.07, 340.81-.84
- other assets, 330
- order of presentation, 305.11-.15
- presentation, 300.02
- property, plant and equipment, 325
- qualitative information disclosure, 300.14
- real estate developers, 1730.01-.02
- report form, 305.03-.05
- shareholders' equity, 365
- separate disclosure, 300.15
- title, 305.01-.02
- transfers of receivables, 310.33-.34

Basic financial instruments, 100.02, 120, 225, 700.01-.02

- classification, 715
- disclosure, 740
- hedges, 730
- • anticipated foreign currency transaction, 730.06-.08
- • anticipated purchase or sale, 730.04-.05
- • foreign currency interest-bearing asset or liability, 730.11-.12
- • interest-bearing asset or liability, 730.09-.10
- • net investment, self-sustaining foreign operation, 730.13-.15
- identification, 705
- measurement, 720
- • cost/amortized cost, 720.12-.17
- • derecognition, 720.28-.34
- • effective interest rate, 720.18
- • fair value, 720.08-.11
- • impairment, 720.23-.25
- • initial, 720.011-.071
- • reclassification, 720.21-.22
- • straight line method, 720.19
- • subsequent, 720.08-.11
- offsetting, 735.11
- presentation, 735
- • example, financial assets, 735.02
- • example, financial liabilities, 735.03, 735.06, 735.10
- • redeemable/retractable preference shares, 735.07-.10
- recent developments, 745
- • example, related party financial instruments, 745.11-.12
- • redeemable preference shares, 745.04-.10
- • related party financial instruments, 745.01-.03
- recognition, 710

Benefit Plans, *See also* Defined Contribution Plans and Defined Benefit Plans

- compensation and employee payroll taxes, 335.14
- other benefits, 335.141

Betterment, 325.192

Bridge loans, 335.33

Business combinations

- entities under common control, 930.02-.07
- • measurement, 930.03-.04
- • non-controlling interest, 930.07
- first time adoption, 1005.07-.10
- statement of cash flows, 605.10
- strategic investments, 835.01-.08

Capital assets, 1845.03-.06. *See also* Property, plant and equipment

- cash flow from operating activities, 610.25
- not-for-profit organizations, 1845.03-.06
- • intangible assets, 1830.04
- • tangible assets, 1830.01
- • unrestricted funds vs. capital asset funds, 1830.08

Capital leases, 325.20-.45

- bargain purchase options, 325.31-.32
- basic requirements, 325.21-24
- contingent rentals. *See* **Contingent rentals**
- discount rates, 325.37

- estimated economic life, 325.26
- examples, 325.38-.39
- implicit rate, 325.37
- inducements, 325.29
- lessee's incremental borrowing rate, 325.37
- minimum lease payments, 325.27, 325.31, 325.33
- non-cancellable leases, 325.25
- recording asset-liability, 325.34-.37
- residual values, 325.27, 325.30

Capitalization policy, 325.09

Captions

- balance sheet, 310.45-.46
- income (loss), 240.19-.22
- income statement, 405.06, 340.57
- increase (decrease), 240.19-.22
- property, plant and equipment, 325.10-.15
- accounting adjustments
- • cumulative, 610.13-.14
- • operating activities, 610.15-.35
- statement of cash flows, 605.04-.05

Cash and cash equivalents, 310.02-.03, 600.08-.112

- bank overdrafts, 600.111
- restricted cash, 600.112

Cash dividends, 365.24, 620.04

Cash flows

- business considerations, from, 605.08
- financing activities, 620
- • cash dividends, 620.04
- • format, 620.02-.03
- • issuing capital, 620.05
- • long-term debt, 620.06-.09
- • purchase (sale) of business, 620.11-.12
- • shares held by company, 620.10
- • short-term debt, 620.06-.09
- gross and net, 600.15-.17
- investing activities, 615
- • capital expenditures, 615.05-.06
- • format, 615.04
- • investments, 615.12-.15
- • loans, 615.16
- • purchase (sale) of business, 615.17-.20
- • sales, 615.07
- operating activities, from, 610
- • assets and liabilities, 610.25
- • basic format, 610.04
- • bond discounts and premiums, 610.19
- • capital assets, 610.25
- • cumulative accounting adjustments, 610.13-.14
- • deferred charges, 610.25
- • deferred revenue, 610.23
- • depletion, 610.24
- • direct method, 610.04-.07
- • equity method, 610.33
- • exclusions, 610.03
- • future income taxes, 610.22
- • inclusions, 610.01-.02

- indirect method, 610.04, 610.08-.12
- instalment sales, 610.29-.32
- life insurance, 610.20-.21
- property, 610.25
- purchase (sale) of business, 610..26-.28
- unrealized losses, 610.35
- separate disclosure, 300.15
- statement of, *See* **Statement of cash flows**
- types, 600.13

Cash value of life insurance policies, 610.20-.21

Certificates of deposit, 310.05

Cheques

- held, 310.06

Cloud computing arrangements

- accounting guidance, 330.14
- cloud computing, generally, 330.13
- disclosures, 330.21
- first time adoption, 1005.312
- guidelines, 330.12
- hardware, 330.15
- implementation activities, 330.18
- presentation, 330.20
- simplification election, 330.19
- software intangible asset, 330.16
- software service, 330.17

Codes of Conduct

- professional standards, 115.06-.09

Co-tenancies. *See* Real estate developers

- combined financial statements, 615.21

Combined statement of income and retained earnings, 505.05-.08

Commitments, 325.16

Common shares, 365.03. *See also* Shares

- balance sheet presentation, 365.04, 365.43

Comparative figures, App. 11A

Comparative financial statements

- column headings, 225.09-.13
- different levels of service, 225.06
- sample balance sheet, App. 2B
- statement of cash flows, 605.06

Compensating balance agreements, 310.10

Compensatory plans, 365.13

Condition covenants, 335.38

Consolidated financial statements

- authoritative literature, 800.01-.02
- control. *See* **Control**
- sample statement of income, App. 2B
- title page, 210.12-.13, 210.15, 235.02-.03

Construction contractors

- accounting and taxation differences, 1615.17

- accrual method, 1620.02
- anticipated losses, 1620.41-.44
- application of specialized principles, 1605.01-.020
- authoritative literature, 1610.01-.02
- back charges, 1620.48
- basic contract price, 1620.14-.16
- business environment, 1605.05
- buy-down points, 1635.091
- categories of construction, 1605.03-.04
- change orders, 1620.17-.19
- claims against customer, 1620.23-.25
- completion contract method
 - accounting considerations, 1610.22
- change orders, 1620.19
- deposit method contrasted, 1635.061
- illustration, 1610.05
- illustrative financial statements, App. 16B
- percentage-of-completion method contrasted, 1610.10, 1615.10
- contractual arrangements, 1605.06-.09
- cost plus contracts, 1620.14
- costs, 1620.26-.37
- costs to complete, 1620.38-.40
- deposit method, 1635.061-.062
- direct costs, 1620.28-.29
- disclosures, unique, 1650.09-.12
- disclosure checklist, App. 16D
- discontinued operations, 1650.18-.19
- environmental cleanup costs, 1650.15-.17
- estimates, 1615.04-.09
- financial instruments, 1650.13-.14
- financial statement considerations, 1650.01-.14
- fixed price contracts, 1620.14
- future taxes, classifying, 1630.06
- G.A.A.P. *See* **Generally accepted accounting principles (GAAP)**
- holdbacks, 340.07
- homebuilders
 - characteristics, 1635.01-.03
 - closing costs, 1635.10
 - commitment fees, 1635.091-.12
 - financing, 1635.07-.09, 1635.091-.12
 - illustrative financial statements, 1650.20, App. 16C
 - income recognition, 1635.04-.062
 - points, 1635.091
 - income recognition, 1610.03-.04, 1615.01-.03, 1635.04-.062
 - inherent hazards, 1615.04-.09
 - interest capitalization, 1620.27
 - interim financial reporting, 1615.15
 - inventories, 310.44-.56
 - investments in ventures, 1625.01-.07
 - joint venture agreements, 1625.05-.07
 - length of contract, 1615.14
 - manufacturing operations, 1640.01-.06
 - materiality, 1615.11-.13
 - measurement uncertainty, 1620.49
 - options/additions, 1620.20-.22
 - overhead, 1620.30.-.36

- overview, 1600.01-.03
- partnerships, 1625.03-.04
- percentage-of-completion method
 - accounting considerations, 1610.11-.21
 - change orders, 1620.19
 - completed contract method contrasted, 1610.10, 1615.10
 - illustration, 1610.05-.07
 - illustrative financial statements, App. 16A
 - insufficient accounting facilities, 1615.16
 - preferential method, 1615.01-.02
 - revenue recognition, 1610.17
- precontract costs, 1620.45-.47
- profit centres, 1620.03-.11
- recording amounts in accounting records, 1615.16
- revenues, 1620.12-.25
- selecting income recognition method, 1615.01-.03
- selling/general/administrative costs, 1620.31, 1620.37
- subcontractors, 1605.07, 1645.01-.02
- tax accounting methods, 1630.01
- time and materials contracts, 1620.14
- types of construction, 1605.03-.04
- unit-price contracts, 1620.14

Contingencies, 355

- going concern, 355.03
- guarantees, disclosure of, 355.06
- measurement uncertainty, 420.72-.74

Contingent rentals, 325.28, 420.92

Contra assets, 350.01

Contributed surplus, 365.14-.16

Cost method of accounting

- investments, 610.39
- property, plant and equipment, 325.04

Covenants

- not to compete, 330.09-.11
- violations, 335.36-.44

Credit cards. See Retailing industry

Cumulative accounting adjustments, 365.37-.39, 610.13-.14

Current assets, 310. See also Cash; Inventories; Prepaid expenses; Receivables

- cash, 310.02-.03
- cashable certificates, 310.05
- compensatory balance agreements, 310.10
- criteria for classification, 300.03-.05
- defined, 300.03
- deposits, 310.59
- escrow accounts, 310.11-.12
 - trust bank accounts, 310.12
- future income tax assets, 310.61
- held cheques, 310.06
- inventories. *See Inventories*
- marketable securities, 310.17
- overdrafts, 310.06
- prepaid expenses, 310.57-.60

- receivables. *See Receivables*

- restricted cash, 310.08-.09

Current liabilities, 335.01-.44

- accounts payable, 335.09-.11
- accrual costs on exit of activity, 415.25-.26
- accrued liabilities, 335.12-.13
- agency obligations, 335.27
- covenant violations, 335.36-.44
- criteria for classification, 300.03-.05
- deferred revenues, 335.28-.29
- defined, 300.03
- employee benefit plans, 335.131-335.22
- exit costs. *See Exit costs*
- income taxes, 340
- leased property no longer in use, 335.292
- provisions, 335.30
- short-term debt, 335.05-.07, 335.31-.44. *See also Short-term debt*

Current vs. non-current assets, 300.02-.05

- covenant violations, 335.35
- future tax amounts, 340.75-.77
- marketable securities, 310.17
- refinancing of short-term debt, 335.30-.34
- statement of changes in financial position, 605.06

Debt

- covenants. *See Covenants*
- deferred costs, 330.22-.25
- effective interest rate, 345.12
- interest method, 330.25, 345.13
- issue costs, 330.25, 620.10
- long-term. *See Long-term debt*
- prepayment of interest, 345.19
- problems of GAAP measurement, 345.12
- short-term. *See Short-term debt*
- terms, changes in, 345.18

Deferrals

- amortization, 610.25
- credits, 350
- revenues, 335.28-.29, 610.23
- taxes
 - balance sheet
 - statement of changes in financial position, 610.22

Deferred costs

- asset recognition, 330.22
- covenant not to compete, 330.09-.11
- debt issue costs, 330.25
- incorporation costs, 330.24
- organization costs, 330.23-.24

Deferred credits, 350

Defined benefit pension plan, 335.20-22, 420.24-.26

- actuarial methods, 420.38
- balance sheet presentation, 335.26, 420.39
- CICA 3461
 - balance sheet effect of, 420.39
 - how to apply, 420.50-.53

- claims-made insurance policies, 335.23-.25
- measurement principles for, 420.29-.30
- multi-employer plans, 420.42
- pension surplus recognition, 420.47
- profit sharing plans, 420.54
- settlements and curtailments, 420.44-.45
- disclosure requirements for, 420.49

Defined contribution pension plan, 335.16-.18, 420.21-28

- measurement/disclosure principles, 420.27-.28

Demand notes, 310.32

Demand notes receivable, 310.32

Depletion, 610.24

Deposits, 310.04, 310.59

- certificates of deposit, 310.05

Depreciation, 340.07. See also Amortization

Development costs. See Research and development costs

Differential reporting

- financial instruments, 365.11
- goodwill, 330.02
- share capital, 365.03

Disclosure, 300.14-.15. See also Notes to financial statements

- cloud computing arrangements, 330.21

Disclosure checklists, Chapter 12

Discontinued operations, 415.07

- adjustment of prior period, 415.24
- costs to exit activity, 415.25-.26
- disclosure requirements, 415.23
- disposal of operation not meeting definition of component, 415.27
- income (loss) determination, 415.17-.21
- income statement presentation, 415.22
- long-lived assets held-for-sale, 415.16

Dividends, 365.24-.26, 620.04

Dollar signs, 240.03-.04

Drafting forms, App. 2B

Employee benefit plans. See Pension plans

Environmental costs, 1425, 1650.09-11

Equipment. See Property, plant and equipment

Equity method of accounting, 320.02, 415.40

- disclosure of changes, 365.39-.41
- disclosure of intervening transactions, 415.40-.41
- investees, operations of, 415.40
- investments, 315.07-.10, 610.33
- long-term investments, 320.02
- non-controlling interests, 415.42-.43
- significant influence, 320.02, 415.38

Error corrections, 365.30-.34

Escrow obligations, 335.26

Ethics, 115.06-.08

Exchanged assets, 325.48-51

Exit costs, 335.291-335.292

Expenses, 420

- defined, 400.02
- losses, and, contrasted, 400.03
- recognition 410.35-.36, 425.03

Exposure draft

- ASPE, 130.03-.05

Extraordinary items, 415.02

Financial Liabilities, 345

- balance sheet presentation, 345.13-.14
- current maturities, 345.10-.11
- measurement, 345.12-.19
- mortgage. See **Mortgage debt**

Financial reports, 205, 225.08, App. 2A

Financial statements

- basic, 120, 225
- captions, 305.06-.15
- financial reports, 205, App. 2A, App. 2B
- presentation, 220
- table of contents, 215
- form and style. See **Form and style of financial statements**
- notes, 230
- note samples, Chapter 11
- other information, 235
- presentation, 200-240
- supplementary information, 235

Financing arrangements with low interest, 345.14

First Time Adoption

- accounting policy choices, 1010.01
- considerations, 1000.02
- disclosure, 1005.44-.47
- exceptions to retrospective restatement, 1005.32-.43
- derecognition of financial assets and financial liabilities, 1005.33-.35
- estimates, 1005.39-.41
- hedge accounting, 1005.36-.38
- non-controlling interests, 1005.42-.43
- optional exemptions, 1005.06
- agricultural inventories or productive biological assets, 1005.221
- asset retirement obligations, 1005.30
- assets and liabilities, 1005.13-.15
- business combinations, 1005.07-.10
- cloud computing arrangements, 1005.312
- cumulative translation differences, 1005.25
- employee future benefits, 1005.23-.24
- fair value, 1005.18-.22
- financial instruments, 1005.26-.27
- investments, 1005.17-.172

- joint arrangements, 1005.16
- life insurance policies, cash value, 1005.313
- related party transactions, 1005.31
- revenue, 1005.311
- share-based payments, 1005.28-.29
- subsidiaries, 1005.11-.12
- transition date, 1005.03-.05

Fixed assets. See Property, plant and equipment

Foreign currency translation, 365.38

Foreign exchange transactions, 420.78

Form and style of financial statements

- address, 220.03-.04
- advantages of format policies, 200.04
- balance sheet, 305
- brackets, 240.16-.17
- captions
 - income (loss), 240.18-.22
 - increase (decrease), 240.18-.22
- column headings, 225.09-.13
- consolidated financial statements
- continuation pages, 240.01-.02
- date of report, 220.06-.061
- dollar signs, 240.03-.04
- headings, 225.03-.05
- income statement, 405
- letterhead, 220.02
- office location, 220.07
- office name, reference to, 220.07-.08
- page numbers, 240.31
- percentages, 240.29-.30
- referencing accountants' report, 225.08
- referencing notes, 225.07
- retained earnings, changes in, 505
- rounding, 240.23-.28
- sample financial reports, App. 2A, App. 2B
- using alternative formats, App. 2B
- signature, 220.05
- statement of cash flow, 605
- supplementary information, 235
- table of contents, 215
- title page, 210, 235.02-.03
- underscoring, 240.05-.13
- zeros in columns, 240.14-.15

Fund accounting. See Non-profit organizations

Future income tax assets

- additional guidance, 420.19-.22
- current assets, 310.61
- criteria for recognizing, 420.11-.14
- discounting, 420.17
- rate regulated industries, 420.18
- rate to be used, 420.15-.16

GAAP. See Generally accepted accounting principles (GAAP)

Gains, 400.02-.03, 410.37-.38

Generally accepted accounting principles (GAAP), 110.01-.19

- Accounting Standards for Private Enterprises (ASPE), 130
- accrued liabilities, 335.13
- application, 110.01, 110.05
- construction contractors, 1610.01-.02, 1630.02-.05
- disclosure requirements, 330.02
- definition, 105, 110
- ethics and rules of conduct, 115.06-.08
- materiality, and, 110.17
- overview, 105.01
- principles, base, 110.15-.16
- private enterprises, 110.08, 110.10, 130
- reference sources, 110.18
- sources, 110.08-.13
- temporary investments, 310.13-.14
- unit of measure, 110.19

Goods and Services Tax (GST)

- agency obligation, as, 335.26

Goodwill, 330.03-.11

- acquisition, 330.05-.06
- amortization, 330.10
- balance sheet presentation, 330.04
- covenants not to compete, 330.09-.11
- income tax considerations, 330.06
- negative, 330.07

Government assistance, 325.61-.63

Gross revenue, 420.76-.77

Hardware

- cloud computing arrangements, 330.15

Hedges, 380

- anticipated transactions, 380.05
- application of hedge accounting, 380.3
- interest-bearing assets or liabilities, 380.06
- item exclusions, 380.02
- qualification for, 380.01
- types of hedging relationships, 380.04

Held cheques, 310.06

Homebuilders. See Construction contractors

Idle facilities, 325.81-.82

Imputed interest costs, 310.35

Income statement, 400.01

- accounting changes, cumulative effects, 415.33-.36
- bond premiums/discounts, 610.19
- captions, 305.06-.15, 405.06
- classifying items, 405.02-.03
- combined with statement of retained earnings, 505.05-.08
- drafting worksheet, App. 2B
- expenses, 420
- financial instruments, 405.04
- materiality, 405.08
- multiple format, 405.01
- net income, 400.02-.04

- investments in, 1840.16
- real estate developers, 1730.13-.18
- retained earnings. *See* **Statement of income and retained earnings**
- separate presentation, 415.01
- single-step format, 405.01
- title, 405.05

Income taxes. *See also* Notes to financial statements; Real estate developers

- balance sheet presentation, 340
- investments in, 1840.16
- disclosure requirements, 420.06
- extraordinary items, and, 415.02
- income statement presentation, 420.11-.13
- interim financial statements, 425
- loss carry-backs. *See* **Loss carry-backs**
- loss carry-forwards. *See* **Loss carry-forwards**
- payable and future, 340
- current developments, 340.15
- refundable, impact of, 340.14.1
- payable method, 340.85, 420.14
- related party transactions, 925
- tax rate reduction, 420.29

Incorporation costs, 330.14

Infrequent items, 415.03-.06

Instalment receivables, 310.27-.29, 745, 1520.04-.09

Instalment sales, 610.29-.32, 615.11

Insurance, 335.23-.25

Intangible assets, 330

- balance sheet presentation, 330.04
- components, 330.01, 610.25
- software intangible asset, 330.16

Intercompany

- transactions. *See* **Consolidated financial statements**

Interest

- capitalization, 325.52-.58

Interim financial statements, 425

- changes in accounting principles, 425.07-.08
- income taxes, 425.04-.06
- revenue and expense recognition, 425.02-.03

Interperiod tax allocation, 420.11

Intraperiod tax allocation

- allocation method, 340.69-71
- defined, 340.68

Inventories, 310.44-.56

- average cost, 310.51
- balance sheet captions, 310.45-.46
- classification, 310.47-.48
- costing, 310.49-.52
- excess, 310.54-.55
- first-in, first-out (FIFO), 310.51
- interim financial statements, 310.56, 425

- lower of cost or net realizable rule, 310.53
- manufacturing operations, 310.44
- methods of costs, 310.51-.52
- obsolete, 310.54
- physical counts, 310.56
- write-downs, 310.12, 310.14, 310.54, 325.85

Investees, equity in operations of, 415.40

Investing activities, 615.01-.02

Joint ventures

- construction contractors, 1625.05-.07
- contributions, 1725.12-.14
- investments in, 1840.16
- statement of changes in financial position, 605.02

Leasehold improvements, 325.59-.60

Leases. *See also* Real estate developers

- automobile dealerships, 1415.05-.09
- capital leases. *See* **Capital leases**
- inducements, 325.29
- property no longer used, 335.291, 420.66, 420.923
- real estate developers, 1720.04-.05

Legal capital, 365.05

Life insurance policies, cash value

- donated life insurance contracts, 1820.062
- first time adoption, 1005.313
- long-term investments, 320.11-.16
- not-for-profit organizations, 1820.062
- operating activities, 610.20-.21

Loan proposal, 210.15

Long-term investments, 320. *See also* Strategic Investments

- asset retirement obligations, 325.93-.94
- balance sheet presentation, 310.25
- equity method of accounting, 320.02
- extent of investment, 320.02
- leased asset, residual value, 325.30
- life insurance policies, cash value, 320.11-.16
- notes and mortgages receivable, 320.10
- other investments, 320.06-.09
- property, plant and equipment, 320.17-.18, 325
- significant influence, 320.02
- types of, 320.01

Loss carry-backs, 420.24-.35, 340.62-.63

Loss carry-forwards, 340.28-.29, 340.65, 340.83

Losses, 400.02-.03, 410.37-.38

Manufacturing operations, 1605.11, 1640.01-.06

- inventory costs, 310.49-.52

Materiality

- balance sheet, 300.08-.16
- construction contractors, 1615.11-.13
- GAAP, and, 110.17
- income statement, 405.08

- not-for-profit organizations, 1805.13-.14

Measurement

- agricultural inventories, 310.45, 318.08
- agriculture, productive biological assets, 318.18
- life insurance policies, cash value, 320.14
- principles of, 110.19

More likely than not test, 340.32-.55

Mortgages receivable, 320.10

Negative goodwill, 330.07

Net income, 400.02-.04

Net revenue, 420.76-.77

Non-cash investing and financing activities, 620

Non-competition covenants, 330.08-.10

Non-controlling interest

- business combinations, 930.07, 1005.07
- defined, 415.42
- equity method of accounting, 415.42-.43
- first time adoption, 1005.07-.10
- income statement presentation, 415.43
- redeemable shares, 365.08

Non-refundable deposits, 335.29

Non-trade receivables, 310.30

Not-for-profit organizations

- accounting for financial instruments
- additional guidance, 1800.11-.13
- appropriated fund balance, 1825.18-.19
- authoritative literature, 1800.06-.10
- balance sheet, 1805.05, App. 18A
- basis of accounting, 1805.01, App. 18C
- board designated funds, 1815.01
- capital assets, 1845.03-.06
 - intangible assets, 1830.04
 - tangible assets, 1830.01
- unrestricted funds vs. capital asset funds, 1830.08
- changes in net assets, 1840.30
- classifying, 1800.04-.05
- commonly used funds, 1805.11-.12
- contributions, 1810.01-.02, 1810.03
- contributions receivable, 1810.08, 1845.03,
- controlled/related entities, 1845.07, 1800.18, 1845.07
- current developments, 1800.15-.16
- current restricted contributions (resources), 1815
- definition, 1800.01
- disclosure checklist, App. 18B
- disclosures, 1845
- donated materials/services, 1820.02-.062, App. 18C
- donated property, plant and equipment, 1820.07-.09
- economic interest, 1840.12-.14
- endowment funds, 1835, App. 18C
- expenses
 - classification, 1820.07-.09
- financial statements
 - basic statements, 1805.03-.08

- CICA illustrative statements, App. 18A
- comparative statements, 1840.08, App. 18C
- controlled/related organizations, 1800.18, 1840.09-.18, 1845.07
 - format, 1840.02-.08
 - gross amount, 1840.25
 - interfund transfers, 1825.15-.17
 - non-coterminous year ends, 1840.18
 - notes, App. 18C
 - sample statements, 1840.31, App. 18A
 - specific, 1840.19-.29
 - titles, 1840.01
 - fund accounting, 1805.09-.12
 - interfund transfers, 1825.15-.17, 1840.24, App. 18C
 - investment income, 1810.10-.12
 - investments in joint ventures, 1840.16
 - life insurance policies with cash value, donated, 1820.062
 - materiality, 1805.13-.14
 - notes to financial statements, App. 18A, App. 18C
 - plant funds, 1830.08
 - pledges, 1810.081-.09
 - property and equipment, 1830.01-.03, App. 18C
 - quasi-endowment funds, 1835
 - reporting expenses, 1825
 - classification of expenses, 1825.09-.14
 - functional vs. objective, 1825.01-.02
 - program service expenses, 1825.04
 - supporting services expenses, 1825.05-.08
 - related party transaction, 900
 - required disclosures, other, 1845
 - restricted contributions, 1815.02-.05
 - restricted funds, 1815.01
 - restricted investment income, 1815.06, 1840.26
 - restricted pledges, 1315.07
 - revenue, 1810.05-.06
 - significant accounting policies, 1845.08-.10
 - significantly influenced entities, 1840.17
 - statement of cash flows, 1805.07, 1840.27-.29, App. 18A
 - statement of changes in net assets, 1840.30
 - statement of financial position, 1805.05, 1840.19-.21
 - statement of operations, 1805.05, 1840.22-.23, App. 18A
 - term endowment funds, 1835.01
 - trust funds, 1835.01, App. 18C
 - unrestricted contributions, 1810.03-.04, 1810.07
 - unrestricted funds, 1800.12
 - unrestricted resources, 1810.03-.04

Notes receivable, 320.10

Notes to financial statements, 230

- accounting policy notes, 230.09-.11
- form and style. *See Form and style of financial statements*
 - heading individual note captions, 230.07-.08
 - illustrative, 230.12
 - title, 230.04-.06

Operating leases

- defined, 325.20
- re-negotiation of, 420.64-.65

- rent expense, 420.59-.65

Operating supplies, 310.44

Organization costs, 330.14-.15

Overdrafts, 310.07

Parent companies. See Business combinations

Partnerships, 510.07-.10

Pension costs, 420.21-.39

- actuarial methods, 420.38
- amortization, 420.29

Pension plans. See also Defined benefit pension plan; Defined contribution pension plan

- generally, 420.29-.57

Performance standards, 105.01

Post-employment benefits, 420.26

Practice inspection, 125.06

Precious-gems producers

- inventories, 310.44

Preferred shares, 365.03, 365.08

Pre-release review form, 120.06-.09, App. 1B

Prepaid expenses, 310.59-.60

Present value amortization, 345.12

Present value computations, 325.36

Prior period adjustments

- discontinued operations, 415.07
- exposure draft, 505.12
- extraordinary items, 415.02

Profit sharing plans, 420.54

Property, plant and equipment, 325

- amortization. See **Amortization**
- appraisals/appraisal increments, 325.05-.07
- balance sheet presentation, 325.04
- betterment, 325.192
- capital leases. See **Capital leases**
- captions, 325.10-.15
- capitalization policy, 325.09
- commitments, 325.16
- exchanged assets, 325.48-.51
- government assistance, 325.61-.63
- interest capitalization, 325.52-.58
- leasehold improvements, 325.59-.60
- long-term investments, 320.17-.18
- non-monetary transactions, 325.46-.47
- not-for-profit organizations, tangible capital assets held by, 1830.01-.33
- sale of assets with recourse, 325.51
- write-downs, 325.85

Proprietorships, 510.03-.06

Purchase of business, 610.26-.28, 615.17-.20, 620.11-.12

Quality management standards, 105.01, 115.05, 115.08, 125

- members' responsibility, 125.01
- practice inspection, 125.06
- practitioner responsibilities, 125.02
- pre-release review form, 125.07-.10, App. 1B
- quality management standards, 125.02-0.5

Real estate developers

- accounting completion date, 1720.01-.03
- acquisition costs, 1705.05-.07
- allocation of costs, 1705.39-.46
- amortization, 1710.17-.22
- appraisal increases, 1710.22
- authoritative literature, 1700.02
- balance sheet, 1730.01-.02
- basic accounting issues, 1700.03
- betterments, 1720.18
- capitalization of interest, 1705.13-.18
- capitalization period, 1705.30-.32
- carrying value of property, 1710
- cash flow, 1730.03-.11
- change in use, 1705.44-.46
- CIPREC Handbook, 1700.02
- co-tenancies, 1725.03-.04, 1725.15-.16
- completed contract method, 1715.13
- contingent rent, 1720.06
- cost recovery method, 1715.01, 1715.05-.09
- cost revisions, 1705.43-.46
- costs, 1705
- costs of completion, 1705.35-.36
- delays, 1705.33
- deposit method, 1715.01, 1715.02-.04
- development and construction costs, 1705.08-.11
- disclosure
 - allocation of costs, 1705.37
 - amortization, 1710.17-.21
 - capitalized costs, 1705.12, 1705.19, 1705.21
 - costs of completion, 1705.35-.36
 - joint ventures, 1725.09
 - leasing costs, 1705.22-.26
 - revenue recognition, 1715.34
- estimated holding costs, 1710.05-.09
- financial statement presentation, 1730
- impairment, 1710.12-.15
- income participation mortgages, 1720.10-.13
- income-producing properties, 1720
- income statement, 1730.12-.18
- income taxes
 - completion of construction, 1705.31
 - development and construction costs, 1705.10-11, 1705.30-.32
 - leasing costs, 1705.22-.24
 - net realizable value, 1710.02-.04
- participating loans, 1720.10-.13
- instalment method, 1715.01, 1715.10-.18
- introduction, 1700.01-.03
- joint ventures, 1725
- lease cancellation fees, 1720.07

- leaseback transactions, 1715.27-.29
- leases to anchor tenants, 1720.04
- leasing costs, 1705.22-.26, 1720.08
- long-term replacement items, 1720.17-.18
- net realizable value of inventory property, 1710.02-.04
- net recoverable amount, 1710.12-.16
- non-monetary transactions, 1715.34
- notes to financial statements, 1730.19
- operating leases, 1720.05
- options, sale of, 1715.33
- participating mortgages, 1720.10-.13
- percentage-of-completion method, 1715.25
- preacquisition costs, 1705.02-.04
- property held for investment, 1710.10
- redevelopment projects, 1705.27-.29
- refinancing costs, 1720.09
- repairs, 1720.17-.19
- revenue recognition
 - • disclosure, 1715.34
 - • income-producing properties, 1720
 - • land under development, 1715.26
 - • sale of real estate, 1715.01
- sale and leaseback transactions, 1715.27-.29
- sale of property subject to operating lease, 1715.30-.33
- sales-type leases, 1720.04
- statement of cash flows, 1730.03-.11
- tenancy-in-common, 1725.03, 1725.16

Receivables

- allowance for doubtful accounts, 310.39-.43
- automobile dealerships, 1420.11, 1420.14-.16
- • sold without recourse, 1415.05-.09
- balance sheet captions, 310.45-.46
- defined, 310.26
- demand notes, 310.32
- impaired loans, 310.42-.43
- imputation of interest costs, 310.35
- instalment. *See* **Instalment receivables**
- non-trade, 310.30
- related party, 310.31
- retailing industry, 1510
 - • instalments, 1510.02
- trade, 310.26
- transfer of, 310.33-.35

Recognition

- agricultural inventories, 318.07
- agriculture, productive biological assets, 318.17
- expenses, 410.35-.36
- gains/losses, 410.37-.38
- interim financial statements, 425.03
- life insurance policies, cash value, 320.13
- pension surplus, 420.47
- revenue, 410.01-.34, 420.68

Refundable deposits, 335.27-335.29

Related party transactions

- authoritative literature, 900
- business combinations, entities under common control, 930.02-.07

- identification of related parties, 905.01-.06
- key definitions 900.05-.10
- leasing arrangements, 930.01
- measurement, 910.01-.11, 930.03-.04
 - • section 85 rollovers, 925
- note disclosure, 920
- not for profit organizations, 900.03
- overview, 900.04
- payments to individuals, 900.02
- section 85 rollovers, 925
- settlement arrangements, 920.08
- tax aspects, 915

Rent expense, 420.59-71

Reporting standards, 115.04

Research and development costs, 420.05-.08

Restricted cash, 310.08

Retailing industry

- accounting period, 1515.01-.03, 1520.02
- advertising allowances, 1515.12
- bargain purchases, 1505.53-.54
- consignment items, 1505.44, 1515.37-.38
- cost method, 1505.03-.24
 - • average, 1505.14-.15
 - • FIFO method, 1505.10-.16
 - • generally, 1505.01-.02
 - • last invoice price method, 1505.13
 - • LIFO method, 1505.17
 - • NIFO method, 1505.18-.19
 - • purchase (trade) discounts, 1505.22-.24
- credit cards, 1515.30
- disclosures
 - • accounting period, 1520.02
 - • inventories, 1520.03
- discounts to employees/customers, 1505.50
- extended warranty contracts, 1515.33-.36
- factory warranty programs, 1515.29
- gift certificates, 1515.121
- illustrative financial statements, App. 15A
- in-transit items, 1505.44
- instalment receivables, 1510.02, 1520.04-.09
- introduction, 1500.01
- layaways, 1515.08-.11
- markdown cancellations, defined, 1505.28
- markdown, defined, 1505.28
- markon, defined, 1505.28
- markup cancellations, defined, 1505.28
- markup, defined, 1505.28
- merchandise available for lease/sale, 1515.31-.32
- overage, 1505.48
- physical inventories, 1505.38-.41
- purchase discounts, 1505.49
- record-keeping, 1505.30
- retail inventory method, 1505.01-.02, 1505.25-.57
 - • advantages/disadvantages, 1505.26
 - • calculations, 1505.30-.37
 - • definitions, 1505.28

- disclosures, 1520.03
- objective, 1505.57
- price increases at inventory time, 1505.30-.31
- purchase discounts, 1505.49
- rules, 1505.04
- sales incentives, 1515.13-.20
 - accounting for cash incentives, 1515.17
 - incentives exercisable after sale, 1515.21-.23
 - incentives exercisable at time of sale, 1515.18-.21
 - incentives offered by manufacturer, 1515.26-.28
 - product incentives, 1515.24-.25
- sales returns, 1505.51, 1515.04-.07
- service contracts, 1515.21-.24
- shrinkage, 1505.45-.48
- terminology, 1505.28-.29
- windfall profits, 1505.57
- year end clearance prices, 1505.42-.43

Retained earnings, 365.19, 500.02

- balance sheet captions, 365.20
- balance sheet presentation, 505.02
- changes in, 365.23, 505
- disclosure of changes, 365.41-.42
- dividends, 365.24-.26
- income tax audit adjustments, 365.33
- prior period adjustments, 365.29-.33
- restrictions, 365.21-.22
- stock dividends, 365.27
- stock splits, 365.28

Retirement plan contributions, 335.16-.25

Revenues, 400.02-.03

Revenue recognition, 410.01-.34, 420.68

Rollover, section 85, 925

Rules of Professional Conduct, 115.06-.09, App. 1A

Sale of business, 610.26-.28, 615.17-.20, 620.11-.12

Sales taxes, 335.27

Schedules. See Supplementary information

Secured liabilities, 335.04

Share dividend, 620.06, 625.06

Share subscriptions receivable, 365.17-18

Shareholders' equity

- balance sheet presentation, 505.17
- captions, 365.02
- changes, 365.29-.30, 505.13-.14, 505.18
- separate statements, 505.16
- statement of changes, 505.15-505.151
- common shares. *See* **Common shares**
- components, 365.01
- contributed surplus, 365.14-.16
- costs of issuing shares, 365.37-.39
- cumulative translation adjustment, 365.40
- disclosure of changes in capital accounts, 365.41-.42
- legal vs. stated capital, 365.05

- note disclosure of changes, 505.18
- order of presentation, 365.11
- preferred shares. *See* **Preferred shares**
- reorganization costs, 365.37-.39
- retained earnings. *See* Retained earnings
- share subscriptions receivable, 365.17-.18
- shares held by company, 365.34-.36
- stock options, 365.13

Shares

- common. *See* **Common shares**
- control of. *See* **Control**
- costs of issuing, 365.37-.39
- parent/subsidiary relationships. *See* **Consolidated financial statements**
- preferred. *See* **Preferred shares**
- share subscription receivable, 365.17-.18
- term-preferred, 365.03

Shares held by company, 365.34-.36, 620.11

Short-term debt

- balance sheet presentation, 335.06-.07
- caption, 335.05
- order of presentation, 335.05
- refinancing, 335.31-.44
- statement of changes in financial position, 620.09

Significant influence, 320.02, 415.38

Sinking fund requirements, 310.08, 345.10

Software intangible asset. See Cloud computing arrangements

Standards, 125

Stated capital, 365.05

Statement of cash flows

- amortization, 610.25-.26
- assets acquired by assuming liabilities, 625.02
- authoritative basis, 600
- authors' policy, 605.05
- automobile dealership, App. 14A
- basic elements, 600.12-.17
- bond discount/premium, 610.19
- business combinations, 605.10
- captions, 605.04
- cash dividends, 620.04-.05
- comparative presentation, 605.06-605.07
- construction contractors, App. 16A, App. 16B
- converting debt to equity, 625.03
- cumulative accounting adjustments, 610.13-.14
- current operating assets and liabilities, 610.16-.17
- debt issue costs, 620.09
- deferred income taxes, 610.22
- deferred revenue, 610.23
- depletion, 610.24
- direct method, 610.05-.07, 625.06-.07
- dividend income, 610.02, 615.15
- dividend-in-kind, 625.05
- drafting worksheet, App. 2B

- equity method, 610.33
- example (preparation), 610.30
- financing activities, 620
- foreign exchange matters, 605.09
- format, 605.01
- form and style considerations, 605
 - • format, 605.01-.07
 - • making statement understandable, 605.08
 - • other guidance, 605.09-.10
- future income taxes, 610.22
 - how cash defined, 600.08-.11
- indirect method, 610.08-.12, 625.04-.05
- instalment sales, 610.29-.32, 615.11
- interest income, 610.02, 615.15
- investment activities
 - • capital expenditures, 615.05-.06
 - • format, 615.04
 - • general, 615.01-.03
 - • long-lived assets, 615.09-.11
 - • non-cash equivalents, 615.14
 - • purchase (sale) of business, 615.17-.20
 - • sales, 615.07
 - • short-term vs. cash equivalents, 615.12-.13
- life insurance, cash value, 610.20-.21
- loans made, 615.16
- long-term borrowings, 620.09
- netting, 615.04
- non-cash dividends, 625.05
- non-cash investing and financing activities, 600.14, 625
- non-cash transactions, 610.16
- not-for-profit organizations, 1805.07, 1840, App. 18A
- operating activities
 - • adjustments, 610.15
 - • exclusions, 610.03
 - • format, 610.04-.13
 - • inclusions, 610.01-.02
- order of presentation, 605.03
- preparation of, 625
 - • direct method, 625.06-.07
 - • indirect method, 625.04-.05
- purchase (sale) of business, 610.26-.28, 615.17-.20, 620.11-.12
- purchases, 615.05-.06
- real estate developers, 1730.03-.11
- retailing industry, App. 15A
- sale/retirement of non-current assets, 610.25
- sales, 615.07-.08
- sales of long-lived assets, 615.09-.10
- share capital, converting, 625.04
- share capital, issuing, 620.05
- share dividend, 620.06, 625.06
- shares held by company, 620.10
- short-term borrowings, 620.06
- short-term investments, 615.12-.14
- stock splits, 625.07
- title, 605.02
- unrealized gains and losses, 610.35
- user-friendly presentation, 605.08
- when to be presented, 600.05-.07

- worksheet, App. 6A
- statement of changes in common shares and additional paid-in capital, 505.16

Statement of changes in shareholders' equity

- drafting worksheet, App. 2B
- example, 505.15

Statement of comprehensive income, 365.44

Statement of income. See Income statement

Statement of income and retained earnings

- automobile dealership, App. 14A
- construction contractors, App. 16A, 16B

Statement of operations, 1805.06, 1840, App. 18A

Statement of retained earnings

- Balance sheet presentation of changes in, 505.02-.04
- Combined with income statement, 505.05-.08
- Form and style considerations, 505
- General, 500
- Separate statement, 505.08-.11

Stock dividends, 365.27

Stock splits, 365.28, 625.06

Straight-line method, 325.71

Strategic Investments

- authoritative literature, 800.01-.02
- change in proportional interest, 864
- classification, 805
- combined financial statements, 862
- consolidation, initial recognition and measurement
 - • acquirer identification, 835.09
 - • acquisition cost, 835.21-.23
 - • acquisition date, 835.10
 - • acquisition method, 835.09
 - • business combination, 835.01-.08
 - • intangible assets, 835.11
 - • measurement, 835.15-.20
 - • recognition, 835.11
- consolidation, subsequent measurement
 - • consolidation and eliminating entries, 840.05
 - • financial statements, 840.01-.02
 - • financial statements, preparation, 840.03-.04
- control, 810
- cost method, 855
- equity method, 845
 - • initial measurement, 845.02-.05
 - • subsequent measurement, 845.06-.08
- investment companies, 870
 - • defined, 870.04
 - • disclosure, 870.06
 - • exclusions, 870.05
- investor's share, 850
- joint control, 812
- significant influence, 814
- non-strategic, 816
- policy application, 830
- policy disclosure, 820

- reverse takeover accounting, 868
- selected disclosures, 842

Style. *See Form and style of financial statements*

Subsidiaries. *See Consolidated financial statements*

Summary of significant accounting policies, 230.09-.11, 925

Supplementary information, 235

- presentation, 235.02-.04
- schedule headings, 235.05-.06
- schedules, numbering, 235.07-.08

Tangible property, 325

Technical covenant, 335.39

Temporary investments, 310.13-.14

Term-preferred shares, 365.03

Trade accounts payable, 335.08

Trade receivables, 310.26

Trust funds, 335.27

Unincorporated businesses, 510

Unrecorded liabilities, 335.11

Unusual circumstances, 415.39

Wash sales, 420.75

Working capital, 300.03, 335.03

Write-downs

- fixed assets, 325.10-.13, 325.85
- inventory, 310.12, 310.14, 310.54, 325.85