
Exposure Draft

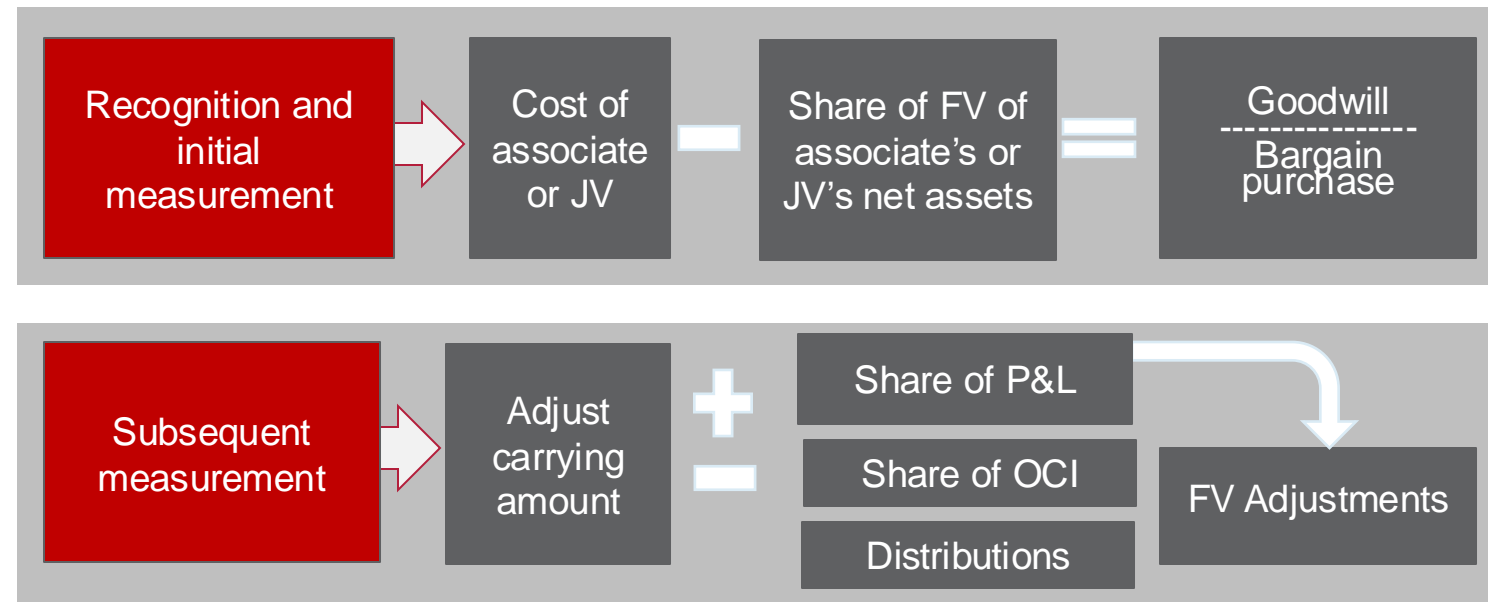
*Equity Method of Accounting
IAS 28 Investments in Associates and
Joint Ventures (revised 202x)*

The equity method of accounting

Scope of application

- required in consolidated financial statements for investments in associates and joint ventures (IAS 28).
- permitted in separate financial statements for investments in subsidiaries, joint ventures and associates (IAS 27 *Separate Financial Statements*).

How it works

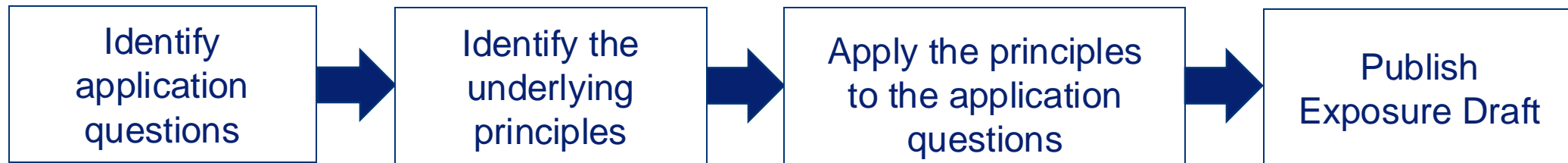


Project background

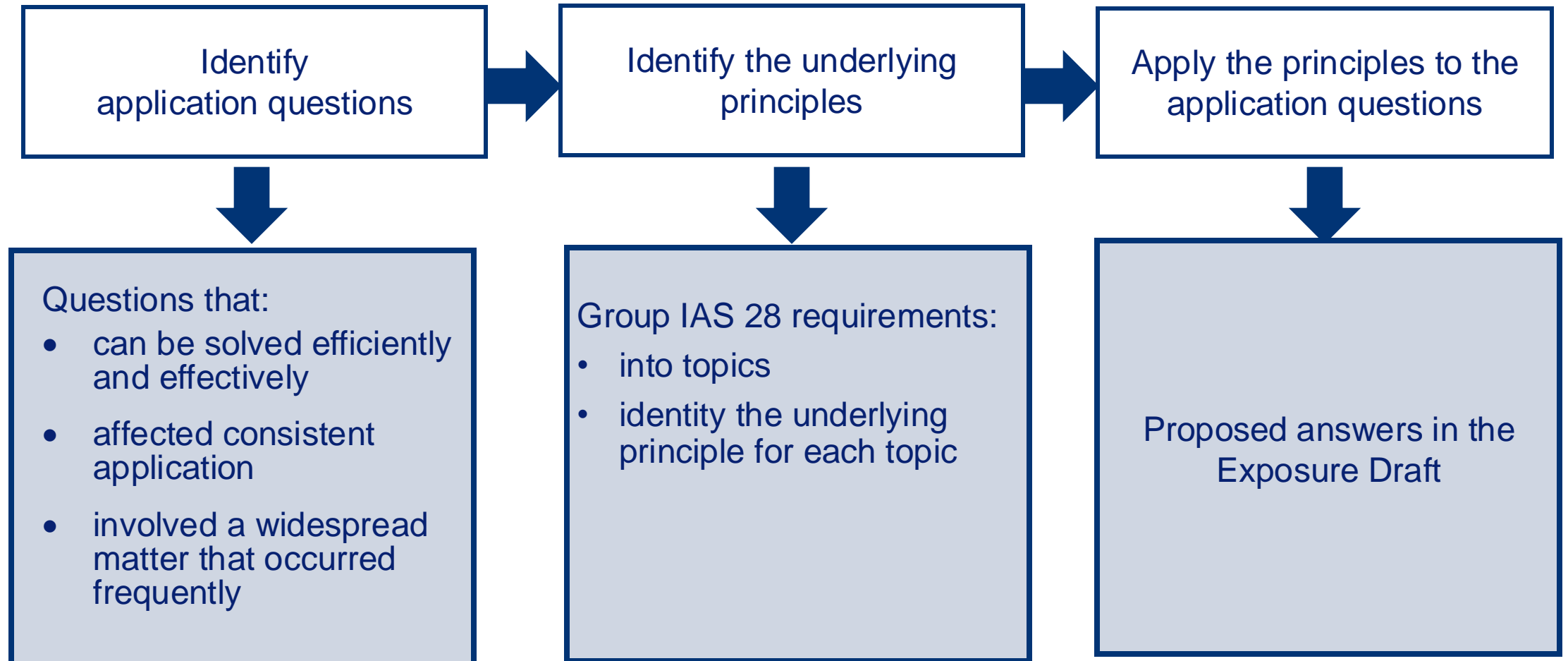
Objective

- Reduce diversity in practice by answering application questions on the equity method of accounting; and
- Improve the understandability of IAS 28 *Investments in Associates and Joint Ventures*.

Project approach



Project approach



Thank you!

We invite you to review the
proposals and send your feedback

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