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## Accounting Standards Advisory Forum meeting

Date	<b>September 2023</b>
Project	<b>Equity Method</b>
Topic	<b>Cover paper—Implications of applying the IASB’s tentative decisions to investments other than associates</b>
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This paper has been prepared for discussion at a public meeting of the Accounting Standards Advisory Forum (ASAF). This paper does not represent the views of the International Accounting Standards Board (IASB) or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS<sup>®</sup> Accounting Standards. The IASB’s technical decisions are made in public and are reported in the IASB<sup>®</sup> *Update*.

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## Purpose of this session

1. The purpose of this session is to ask Accounting Standards Advisory Forum (ASAF) members for views on the implications of applying the IASB’s tentative decisions to investments other than those in associates accounted for using the equity method, including investments in:
  - (a) subsidiaries in separate financial statements.
  - (b) joint ventures.<sup>1</sup>
2. The papers for this session are the papers the International Accounting Standards Board (IASB) will discuss at its September 2023 meeting:
  - (a) Agenda Paper 13A *Towards an Exposure Draft—Implications of applying the IASB’s tentative decisions to investments in subsidiaries in separate financial statements*.
  - (b) Agenda Paper 13B *Towards an Exposure Draft—Implications of applying the IASB’s tentative decisions to investments in joint ventures*.<sup>2</sup>

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<sup>1</sup> [Access the summary of the IASB’s tentative decisions.](#)

<sup>2</sup> [Access the IASB September 2023 meeting papers once they are available.](#)

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3. For more details about the project's scope and objective, refer to the [project page](#) on the IFRS Foundation's webpage.

## Questions for ASAF members

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1. Considering the Equity Method project's scope and objective:
  - (a) do you have comments or questions on Agenda Papers 13A and 13B of the IASB September 2023 meeting?
  - (b) what are your views on the alternatives discussed in Agenda Paper 13A of the IASB September 2023 meeting? Please explain the rationale for your view.