

SPECIFIC ITEMS

SECTION 3850

interest capitalized — disclosure considerations

PURPOSE AND SCOPE

- .01 This Section deals with disclosure of the amount of interest capitalized. A number of enterprises have an accounting policy of capitalizing interest. This policy would be described in accordance with DISCLOSURE OF ACCOUNTING POLICIES, Section 1505. The additional disclosure of the amount of interest capitalized would assist investors, creditors and other users of financial statements to assess the impact of an enterprise's capitalization policy on its reported results.
- .02 This Section does not apply to interest capitalized by rate-regulated enterprises as part of an allowance for funds used during construction when such enterprises disclose the allowance for funds used during construction in the period.

DISCLOSURE

- .03 *The amount of interest capitalized in the period shall be disclosed.*

EFFECTIVE DATE

- .04 This Section applies to annual financial statements relating to fiscal years beginning on or after January 1, 2011. Earlier application is permitted.
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