

Interests in joint arrangements, Section 3056

- .37 *The basis used to account for an investor's interest in a jointly controlled enterprise shall be disclosed.*
 - .38 *An investor shall provide a listing and description of interests in significant joint arrangements including the names, carrying values and proportion of ownership interests held in each joint arrangement.*
 - .39 *An investor shall disclose its share of any contingencies and commitments of joint arrangements and those contingencies that exist when the investor is contingently liable for the liabilities of the other investors of the joint arrangements.*
 - .40 Separate disclosure of the investor's share of any contingencies and commitments of joint arrangements would include, as appropriate, the investor's share of any contingencies and commitments of joint arrangements and the investor's responsibility for the other investors' share of the contingencies of joint arrangements. If an investor guarantees more than its share of a joint arrangement's liabilities, such a guarantee would be disclosed (see CONTRACTUAL OBLIGATIONS, Section 3280, and CONTINGENCIES, Section 3290).
 - .41 *For joint arrangements accounted for using the cost or equity method, an investor shall also provide the disclosures required by INVESTMENTS, Section 3051.*
 - .42 Other disclosure requirements are contained in other Sections, such as RELATED PARTY TRANSACTIONS, Section 3840.
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