

## Investments, Section 3051

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- .34 *The basis used to account for investments shall be disclosed.*
- .35 *When the fiscal periods of an investor and an investee are not coterminous and the equity method is used to account for the investee, events relating to, or transactions of, the investee that have occurred during the intervening period and significantly affect the financial position or results of operations of the investor shall be disclosed. This disclosure is not necessary if these events or transactions are recorded in the financial statements.*
- .36 *An investor that elects to account for its investments using the equity method shall disclose the fair value of an investment when it is quoted in an active market.*
- .37 *An investor shall provide a listing and description of significant investments, including the names, carrying values and proportion of ownership interests held in each investment.*
- .38 *An investor shall disclose, by type of asset:*
  - (a) *the carrying amount of impaired assets and the amount of related allowance for impairment; and*
  - (b) *the amount of any impairment loss or reversal of a previously recognized impairment loss that is included in net income.*

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