

Foreign currency translation, Section 1651

- .56 *The amount of an exchange gain or loss included in net income shall be disclosed. An entity may exclude from this amount those exchange gains or losses arising on investments in equity securities that are measured at fair value in accordance with FINANCIAL INSTRUMENTS, Section 3856.*
- .57 *When a change is made in the translation method applied to a particular foreign operation, disclosure shall be made of the reasons for the change.*
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