

Accounting for Joint Arrangements

Joint Operations	• PFRS 11	• With or without Separate Vehicle	• Partnership Setup (Unlimited Liability)
Joint Ventures	• PAS 28	• With Separate Vehicle	• Corporation Setup

Equity Method

Beginning Balance	xxx
Share in Net Income	xxx
Share in Increase in OCI	xxx
Share in Decrease in OCL	xxx
Impairment Recovery	xxx
Dividends	(xxx)
Share in Net Loss	(xxx)
Share in Decrease in OCI	(xxx)
Share in Increase in OCL	(xxx)
Impairment Loss	(xxx)
Ending Balance	xxx

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