

Interpretation of the Emerging Accounting Issues Working Group

**INT 01-10: EITF 00-1: Investor Balance Sheet and Income Statement
Display under the Equity Method for Investments in Certain
Partnerships and Other Ventures**

ISSUE NULLIFIED BY SSAP NO. 48

INT 01-10 Dates Discussed

December 4, 2000; March 26, 2001

INT 01-10 References

SSAP No. 48—Joint Ventures, Partnerships and Limited Liability Companies (SSAP No. 48)

INT 01-10 Issue

1. *ABP Opinion No. 18, The Equity Method of Accounting for Investments in Common Stock* (APB No. 18) addresses only investments in common stock of corporations and does not directly address investments in unincorporated entities. However, investors in unincorporated entities

INT 01-10 Discussion

4. The working group reached a consensus to reject the positions reached in *EITF 00-01, Investor Balance Sheet and Income Statement Display under the Equity Method for Investments in Certain Partnerships and Other Ventures* as this issue is currently addressed in SSAP No. 48.

INT 01-10 Status

5. No further discussion planned.