

**Interpretation of the Emerging Accounting Issues Working Group**

**INT 99-28: Accounting for SCA Mutual Funds, Broker-Dealers and Similar Entities Under SSAP No. 46**

**ISSUE NULLIFIED BY SSAP NO. 88**

**INT 99-28 Dates Discussed**

October 4, 1999; December 6, 1999

**INT 99-28 References**

*SSAP No. 46—Investments in Subsidiary, Controlled and Affiliated Entities* (SSAP No. 46)

**INT 99-28 Issue**

1. SSAP No. 46 paragraphs 7.b.ii. and 7.b.iii. identify two equity methods of accounting –

827(SSAP No. 46 parag3. 7.b.197(T.0.0 Twg-14.5eachc Sa7c Esnnsury850t 0Td(r)3 64(82Tm4 -64TJT014.810TTu 1