

Denise Silva Ferreira Juvenal

rio1042370@terra.com.br

Accountant

Commentary individual

Rio de Janeiro / Brazil

Chair and Steering Committee

The Technical Director

International Public Sector Accounting Standards Board

International Federation of Accountants

277 Wellington Street West

Toronto, Ontario M5V 3H2 CANADA

stepheniefox@ifac.org.

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Investments in Associates and Joint Ventures

I'm Denise Juvenal this pleasure to have the opportunity to comment on this consultation about Investments in Associates and Joint Ventures International Public Sector Accounting Standards (IPSASs). This is my individual commentary for IFAC-IPSASb.

Guide for Respondents

The IPSASB would welcome comments on all of the matters discussed in this Exposure Draft. Comments are most helpful if they indicate the specific paragraph or group of paragraphs to which they relate, contain a clear rationale and, where applicable, provide a suggestion for alternative wording. The Specific Matters for Comment requested for the Exposure Draft are provided below.

Specific Matter for Comment 1

Do you generally agree with the proposals in the Exposure Draft? If not, please provide reasons.

Yes, I agree with the proposals in the Exposure Draft. I suggest for the board if agrees, that observe the process about internal control for public sector in relation Investments in Associates.

Specific Matter for Comment 2

Do you agree with the proposal that the scope of the Exposure Draft be restricted to situations where there is a quantifiable ownership interest?

Yes, I agree with the proposal that the scope of the Exposure Draft be restricted to situations where there is a quantifiable ownership interest. I suggest internal control for public sector in relation Investments in Associates.

Specific Matter for Comment 3

Do you agree with the proposal to require the use of the equity method to account for investments in joint ventures? If not, please provide reasons and indicate your preferred treatment.

Yes, I agree with the proposal to require the use of the equity method to account for investments in joint ventures. I suggest internal control for public sector in relation Investments in Joint Ventures.

Thank you for opportunity for comments this proposal, if you have questions do not hesitate contact to me, rio1042370@terra.com.br.

Yours,

Denise Silva Ferreira Juvenal

rio1042370@terra.com.br

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