



# Chapter 10: Joint Ventures

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1. The meaning of joint venture.
2. International joint ventures in Thailand.
3. Forms of Joint Arrangement (JA)
  - 3.1 Joint Operations (JO)



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## 3. Forms of Collaboration (continued)

### 3.2 Joint Venture

4. Accounting for equity in joint ventures using the equity method.



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5. Intercompany transactions.
6. Exceptions to the use of the interest method.
7. Disclosure of information.