

AUDIT & ACCOUNTING GUIDE

Investment Companies

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Answers that address when to apply the liquidation basis of accounting Appendices discussing the new standards for financial instruments leases and revenue recognition Appendices discussing common or collective trusts and business development companies **Accounting for Certain Distribution Costs of Investment Companies** American Institute of Certified Public Accountants. Committee on Investment Companies,American Institute of Certified Public Accountants. Investment Companies Committee,1995 **Investment Companies - Audit and Accounting Guide - May 1 2012** American Institute of Certified Public Accountants,2012 **Wiley GAAP 2010** Barry J. Epstein,Ralph Nach,Steven M. Bragg,2009-10-12 This is a study and analysis of all generally accepted accounting principles GAAP for 2010 restating the original highly technical pronouncements in easy to understand terms while providing battle tested implementation guidance and real world examples *Investment Companies, 2019* AICPA,2019-11-27 Whether you are a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies Your industry standard resource this 2019 edition supports practitioners in a constantly changing industry landscape Packed with continuous regulatory developments this guide covers Authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures Details on the changes to illustrated financial statements and disclosures resulting from guidance that was recently issued or became recently effective for example SEC s release Disclosure Update and Simplification 2019 updates include References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting and appendices discussing the new standard for financial instruments common or collective trusts and business development companies Finally this guide features a schedule of changes which identifies where to find updated content and the associated reasons for the changes

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