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| ISBN | 1-119-47757-3 1-945498-49-8 1-119-48051-5 |
| Edizione | [[2007 ed.]] |
| Descrizione fisica | 1 online resource (652 pages) |
| Collana | Audit and Accounting Guide |
| Disciplina | 332 |
| Soggetti | Mutual funds - United States - Accounting Mutual funds - United States - Auditing United States |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Includes indexes. |
| Nota di contenuto | Overview of the Investment Company Industry -- Investment Accounts -- Financial Instruments -- Capital Accounts -- Complex Capital Structures -- Taxes -- Financial Statements of Investment Companies -- Other Accounts and Considerations -- Unit Investment Trusts -- Variable Contracts-Insurance Entities -- General Auditing Considerations -- Independent Auditor's Reports and Client Representations -- Glossary. |
| Sommario/riassunto | Whether a financial statement preparer or auditor, it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies. This guide supports practitioners in a constantly changing industry landscape. It provides authoritative how-to accounting and auditing advice, including implementation guidance and illustrative financial statements and disclosures. Packed with continuous regulatory developments, this guide has been updated to reflect certain changes necessary due to the issuance of authoritative guidance since the guide was originally issued, and other revisions as deemed appropriate. The updates for this 2017 edition include extensive changes to the illustrated financial statements for registered investment companies that result from SECs |

issuance of the release Investment Company Reporting Modernization and related amendments to Regulation S-X. Other updates to the 2017 edition include changes to illustrated attestation reports that result from AICPA's issuance of Statement on Standards for Attestation Engagements (SSAE) No. 18, Attestation Standards: Clarification and Recodification . Further updates include: References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendixes discussing the new standards for financial instruments, leases, and revenue recognition Appendixes discussing common or collective trusts and business development companies
