

1. Record Nr.	UNINA9910678300503321
Autore	AICPA
Titolo	Audit and accounting guide : investment companies
Pubbl/distr/stampa	Durham, NC : , : American Institute of Certified Public Accountants, , [2018] ©2018
ISBN	1-119-56401-8 1-119-56397-6 1-948306-18-2
Edizione	[1st edition]
Descrizione fisica	1 online resource (768 pages)
Disciplina	332
Soggetti	Mutual funds - United States - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Publisher from resource description page (Safari, viewed November 13, 2019). "This guide was prepared by the Investment Companies Special Committee"--Preface. "July 1, 2018."
Nota di bibliografia	Includes bibliographical references.
Sommario/riassunto	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. This 2018 guide provides authoritative how-to accounting and auditing advice, including implementation guidance and illustrative financial statements and disclosures. This guide is the industry standard resource, supporting practitioners in a constantly changing industry landscape packed with continuous regulatory developments. Updates include: References to appropriate AICPA Technical Questions and 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.