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Aicpa Released Questions 2013 Audit

O. Ray Whittington



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Investment Companies, 2019 AICPA, 2019-12-24 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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