

Equity Accounting

[ˈe-kwə-tē ə-ˈkaʊn-tɪŋ]

An accounting process for recording investments in associated companies or entities.



Accounting Definition Of Equity

**Barry J. Epstein, Ralph Nach, Steven M.
Bragg**



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Accounting for Investments, Volume 1 R. Venkata Subramani, 2009-06-02 The 2008 financial crisis highlighted the need for responsible corporate governance within financial institutions The key to ensuring that adequate standards are maintained lies with effective accounting and auditing standards *Accounting for Investments Equities Futures and Options* offers a comprehensive overview of these key financial instruments and their treatment in the accounting sector with special reference to the regulatory requirements The book uses the US GAAP requirements as the standard model and the IFRS variants of the same are also given *Accounting for Investments* starts from the basics of each financial product and defines the product analyses the structure of the product evaluates its advantages and disadvantages describes the different events in the trade cycle elaborates on the accounting entries related to these events The author also explains how the entries are reflected in the general ledger accounts thus providing a macro level picture for the reader to understand the impact of such accounting Lucidly written and informative *Accounting for Investments* is a comprehensive guide for any professional dealing with these complex products It also provides an accessible text for technology experts who develop software and support systems for the finance industry

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The Law of Corporate Finance: General Principles and EU Law Petri Mäntysaari, 2010-05-03 1 1 Cash Flow Risk Agency Information Investments The first volume dealt with the management of cash flow and the exchange of goods and services risk agency relationships and information The firm manages these aspects by legal tools and practices in the context of all commercial transactions The second volume discussed investments As voluntary contracts belong to the most important legal tools available to the firm the second volume provided an introduction to the general legal aspects of generic investment contracts and payment obligations This volume discusses funding transactions exit and a particular category of decisions raising existential questions business acquisitions Transactions which can be regarded as funding transactions from the perspective of a firm raising the funding can be

regarded as investment transactions from the perspective of an investor that provides the funding. Although the perspective chosen in this volume is that of a firm raising funding, this volume will simultaneously provide information about the legal aspects of many investment transactions.

1.2 Funding Exit Acquisitions

Funding transactions are obviously an important way to manage cash flow. All investments will have to be funded in some way or another. The firm's funding mix will also influence risk in many ways.

Funding

The most important way to raise funding is through retained profits and by using existing assets more efficiently. The firm can also borrow money from a bank or issue debt, equity, or mezzanine securities to a small group of investors.

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