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“Professional judgment plays such an important role in the valuation of private equity and venture capital investments, and, as a result, it is one of the core concepts addressed and illustrated throughout the guide,” said Mark O. Smith, JD, CPA, AICPA senior manager – forensic and valuation services. The guide may also be useful for non-investment companies, such as corporate venture capital groups or pension funds, which make investments in similar types of portfolio companies and ...

AICPA Releases Accounting and Valuation Guide for Private
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Appraisal Foundation Valuation Advisories The Appraisal
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established guidance for Valuations in Financial Reporting (VFR). The current topics this Task Force and its underlying work groups are addressing include: Contributory Asset Charges; Valuation of Customer-Related Assets and Control Premiums.

Business Valuation - AICPA

The Guide to Intangible Asset Valuation delivers matchless knowledge to intellectual property experts in law, accounting, and economics. This indispensable reference focuses strictly on intangible assets which are of particular interest to valuation professionals, bankruptcy experts and litigation lawyers.

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Guide to Intangible Asset Valuation | Publication | AICPA

This guide, *Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies*, is a non-authoritative document that specifies best practices to be performed during the fair value process. The AICPA presents examples for valuation specialists, financial statement preparers, and independent auditors regarding the accounting for and valuation of portfolio investments held by investment companies that lie in the scope of FASB ASC 946, Financial ...

AICPA Accounting & Valuation Guide 2019: Key Takeaways

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Approach to Valuations for Professionals Working in the PE/VC Industry. NEW YORK (August 19, 2019) – The American Institute of CPAs (AICPA) has...

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Combinations Allocation of Assets and Liabilities Fair Value of
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Contingent Consideration and Contributory Asset Charges
Overview of ASC 820: Fair Value Measurement

QUIC REFERENCE GUIDE - AICPA

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Equity Securities Task Force and is the first in a series of 3 NEW AICPA Accounting Valuation Guides to be released. This long anticipated release reflects best practices developed over the previous decade.

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New Qualitative Assessment: This guide describes the framework for performing the optional qualitative assessment, and includes an example that illustrates one approach for performing it. **Comprehensive Example:** This guide includes a comprehensive example of a valuation analysis used for performing steps 1 and 2 of the goodwill impairment test. In this example, the discount rate adjustment technique, the guideline public company method, and the guideline company

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transactions method are used ...

Testing Goodwill for Impairment - Accounting and Valuation

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AICPA is the world's largest member association representing the accounting profession. Dating back to 1887, our organization represents over 400,000 professionals from around the world.

AICPA

This AICPA Quick Reference Guide (QRG) is designed to provide an overview of the AICPA Accounting and Valuation Guide: Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other

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Investment Companies (PE/VC Guide).

Quick Reference Guide to the AICPA PE/VC Accounting ...
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Company Investments of Venture Capital and Private Equity
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AICPA Accounting and Valuation Guide

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Fair value measurements: PwC accounting guide

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Investments of Venture Capital and Private Equity Funds and Other Investment Companies by AICPA Staff (2019, Trade Paperback) at the best online prices at eBay! Free shipping for many products!

AICPA Accounting and Valuation Guide Ser.: Accounting and

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In May 2018, the American Institute of Certified Public Accountants (AICPA) released a working draft of an Accounting and Valuation Guide, titled “Valuation of Portfolio Company Investments of Venture Capital and Private Equity Funds and Other Investment Companies” (the Guide). The Guide has been under development for the past five plus years.

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AICPA Accounting and Valuation Guide

About This AICPA Accounting and Valuation Guide This AICPA Accounting and Valuation Guide has been developed by the AICPA PE/VC Task Force (task force) and AICPA staff. This guide provides guidance and illustrations for preparers of financial statements, independent auditors, and valuation specialists^{1, 2}

Valuation of Portfolio Company Investments of Venture ...

Navigate the complexities of this growing industry with confidence using the AICPA's Private Equity & Venture Capital Valuation Subscription. With access to helpful tools, videos, articles and resources that will be updated periodically

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through 2021 — you'll find what you need to get started.

Private Equity and Venture Capital | AICPA

The AICPA recently released a new valuation and accounting guide for the valuation of portfolio company investments of venture capital and private equity funds and other investment companies (The guide).

AICPA valuation and accounting guide - KPMG

The guide will assist preparers of financial statements, independent auditors and valuation specialists in addressing many accounting and valuation issues (such as unit of account, transaction costs, calibration, the impact of control and marketability, backtesting) that have emerged over time

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in estimating the fair value of these investments.

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