



The Essential Guide to Private Equity Accounting: Principles, Applications, and Best Practices

Mariya Stefanova

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Today's only comprehensive guide to private equity accounting has now been fully updated to reflect the latest standards and best practices, as well as the author's unique experience teaching hundreds of fund professionals. In "The Essential Guide to Private Equity Accounting, Second Edition," Mariya Stefanova brings together comprehensive essential accounting guidance and advice for all private equity practitioners and fund accountants worldwide: information once available only by learning from peers. Replete with up-to-date, user-friendly examples from all main jurisdictions, this guide explains the precise workings and lifecycles of private equity funds; reviews commercial terms; evaluates structures and tax treatments; shows how to read Limited Partnership Agreements; presents best-practice details and processes, and identifies costly pitfalls to avoid. This edition's extensive updates include:

Rewritten coverage of consolidation, including the new consolidation exemption for investment entities

Revamped coverage of reporting for investor relations, reflecting the latest ILPA and IPEV guidelines

Coverage of new IFRS standards applicable to accounting for investments, and additions to US GAAP

Updated coverage of rebalancing, allocations, carry modeling, performance metrics, IRR limitations, auditing, and many other topics

A brand-new 6-chapter supplement covering PE accounting for FoFs and limited partners; as well as real estate, infrastructure, debt, and mezzanine funds

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