

Types of Mutual Funds



Structure

- Open-Ended Mutual Funds
- Close-Ended Mutual Funds
- Interval Funds

Asset Class

- Equity Funds
- Debt Funds
- Money Market Funds
- Hybrid Funds

Investment Objective

- Growth Funds
- Fixed-Income Funds
- Tax-Saving Funds
- Liquid Funds
- Pension Funds

Specialty

- Sector Funds
- Index Mutual Funds
- Funds of Funds
- Commodity Mutual Funds
- Inverse Funds

Risk

- Low-Risk Fund
- Medium-Risk Fund
- High-Risk Fund

Mutual Fund Audit Guide

Commerce Clearing House



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Audit and Accounting Guide: Investment Companies AICPA,2018-09-26 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 Audit and Accounting Guide: Investment Companies, 2017 AICPA,2017-10-09 Whether a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies This guide supports practitioners in a constantly changing industry landscape It provides authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures Packed with continuous regulatory developments this guide has been updated to reflect certain changes necessary due to the issuance of authoritative guidance since the guide was originally issued and other revisions as deemed appropriate The updates for this 2017 edition include extensive changes to the illustrated financial statements for registered investment companies that result from SEC s issuance of the release Investment Company Reporting Modernization and related amendments to Regulation S X Other updates to the 2017 edition include changes to illustrated attestation reports that result from AICPA s issuance of Statement on Standards for Attestation Engagements SSAE No 18 Attestation Standards Clarification and Recodification Further updates include References to appropriate AICPA Technical Questions and Answers that address when to apply the liquidation basis of accounting Appendixes discussing the new standards for financial instruments leases and revenue recognition Appendixes discussing common or collective trusts and business development companies **Audit and Accounting Guide: Employee Benefit Plans** AICPA,2016-11-21 Considered the industry standard resource this guide provides practical guidance essential information and hands on advice on the many aspects of accounting and authoritative auditing for employee benefit plans This new 2016 edition is packed with information on new requirements including the simplification of disclosure requirements for investments in certain entities that calculate net asset value per share or its equivalent the simplification of disclosures for fully benefit responsive investment contracts plan investment disclosures and measurement date practical expedient and a new employee stock ownership plans chapter that includes both accounting and auditing **Audit and Accounting Guide** ,2018 *Mutual Funds Guide* Commerce Clearing House,2005 Rules and Regulations Issued Under the Small Business Act United States. Small Business Administration,1960 **Accountants'**

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