
Last Night In Twisted River

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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 Investment Companies (PE/VC Guide).

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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.

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 ...

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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 in estimating the fair value of these investments.