

additional paid in capital accounting

Additional Paid-in Capital Accounting: A Comprehensive Guide

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What is Additional Paid-in Capital (APIC)?

Additional Paid-in Capital (APIC), also known as share premium, represents the excess amount received by a company when it issues its common or preferred stock above its par value or stated value. In essence, it's the difference between the amount investors pay for the stock and the stock's par value. Understanding additional paid-in capital accounting is crucial for accurately reflecting a company's equity structure. This is a significant aspect of equity accounting and understanding its nuances is crucial for accurate financial reporting.

The par value is a nominal value assigned to a share of stock, often set very low (e.g., \$0.01), and primarily serves legal and regulatory purposes. It has little bearing on the actual market value of the stock. The difference between the issue price and the par value is recorded as APIC.

For example, if a company issues 1,000 shares of common stock with a \$1 par value at \$10 per share, the total proceeds are \$10,000. The par value represents \$1,000 (1,000 shares x \$1 par value), and the remaining \$9,000 (\$10,000 - \$1,000) is recorded as additional paid-in capital. Proper additional paid-in capital accounting ensures accurate recording of this excess.

Methodologies and Approaches in Additional Paid-in Capital Accounting

Several situations can impact additional paid-in capital accounting. These include:

1. Issuance of Common Stock: The most common way APIC arises is through the sale of common stock above its par value. As discussed above, the excess is directly credited to the APIC account.
1. Issuance of Preferred Stock: Similar to common stock, the issuance of preferred stock above its par value increases APIC. The accounting treatment is identical, crediting the difference to APIC.
1. Stock Splits: Stock splits don't directly affect APIC. While the number of shares outstanding increases, the par value per share decreases proportionally, leaving the total par value and APIC unchanged.
1. Stock Dividends: Stock dividends also don't directly affect APIC. They transfer a portion of retained earnings to common stock and APIC, but the total equity remains constant. The accounting for this transfer requires careful allocation based on market value.
1. Treasury Stock Transactions: When a company repurchases its own stock (treasury stock), it reduces the number of outstanding shares. The cost of repurchasing the treasury stock is typically debited to the treasury stock account. When these shares are subsequently reissued, the difference between the reissue price and the original cost impacts APIC. If reissued above cost, the difference is credited to APIC; if reissued below cost, the difference is debited to APIC (reducing the balance). Accurate additional paid-in capital accounting is crucial in these complex transactions.
1. Conversion of Convertible Securities: When convertible bonds or preferred stock are converted into common stock, the accounting treatment depends on the conversion price. Any excess over the carrying value of the convertible security is credited to APIC.
1. Stock Options and Warrants: The exercise of stock options or warrants leads to additional paid-

in capital. The difference between the exercise price and the market price at the time of exercise is credited to APIC. This aspect of additional paid-in capital accounting requires careful consideration of the fair market value.

GAAP and IFRS Compliance in Additional Paid-in Capital Accounting

Both Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) require accurate reporting of APIC. While the specific terminology may differ slightly, the underlying principles remain consistent. Both standards emphasize transparency and accurate reflection of a company's financial position. Understanding the nuances of each standard is essential for multinational companies or those seeking international investment.

Analyzing Additional Paid-in Capital

APIC is a valuable indicator of a company's financial health. A high APIC balance can suggest strong investor confidence and a successful capital-raising strategy. However, it's crucial to analyze APIC in conjunction with other financial metrics to gain a holistic understanding of the company's performance.

Conclusion

Accurate additional paid-in capital accounting is essential for providing a true and fair view of a company's equity structure. Understanding the various situations affecting APIC, along with compliance with GAAP and IFRS, is critical for financial reporting integrity. This comprehensive guide provides a solid foundation for accounting professionals seeking to improve their understanding and expertise in this area.

FAQs

1. What is the difference between APIC and retained earnings? APIC represents the excess paid by shareholders above par value, while retained earnings represent accumulated profits not distributed as dividends.
1. Can APIC ever have a negative balance? Yes, if treasury stock is reissued below the cost, it can reduce APIC to a negative balance.
1. How is APIC reported on the balance sheet? APIC is presented as a component of shareholders' equity, typically after common stock and retained earnings.

1. How does APIC affect a company's financial ratios? APIC doesn't directly impact ratios like profitability or liquidity but contributes to the overall equity base, which influences some leverage ratios.
1. What are the tax implications of APIC? APIC is generally not directly taxed; however, distributions from APIC may have tax implications for shareholders.
1. How does APIC differ under GAAP and IFRS? The fundamental principles are similar, but slight variations in terminology and presentation may exist.
1. Can APIC be used to offset losses? No, APIC cannot directly offset losses; it's a part of equity and not directly involved in profit and loss calculations.
1. What happens to APIC during a merger or acquisition? The APIC balances of the merging entities are combined, potentially leading to adjustments during the consolidation process.
1. How can I improve my understanding of additional paid-in capital accounting? Continued professional development, including courses, seminars, and reading relevant accounting literature, is recommended.

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Ziegler did to get their companies up and running and turn them into iconic brands. In *The Customer Funded Business*, best-selling author John Mullins uncovers five novel approaches that scrappy and innovative 21st century entrepreneurs working in companies large and small have ingeniously adapted from their predecessors like Dell, Gates, and the Zieglers: Matchmaker models (Airbnb) Pay-in-advance models (Threadless) Subscription models (TutorVista) Scarcity models (Vente Privee) Service-to-product models (GoViral) Through the captivating stories of these and other inspiring companies from around the world, Mullins brings to life the five models and identifies the questions that angel or other investors will – and should! – ask of entrepreneurs or corporate innovators seeking to apply them. Drawing on in-depth interviews with entrepreneurs and investors who have actually put these models to use, Mullins goes on to address the key implementation issues that characterize each of the models: when to apply them, how best to apply them, and the pitfalls to watch out for. Whether you're an aspiring entrepreneur lacking the start-up capital you need, an early-stage entrepreneur trying to get your cash-starved venture into take-off mode, an intrapreneur seeking funding within an established company, or an angel investor or mentor who supports high-potential ventures, this book offers the most sure-footed path to starting, financing, or growing your venture. John Mullins is the author of *The New Business Road Test* and, with Randy Komisar, the widely acclaimed *Getting to Plan B*.

additional paid in capital accounting: *Capital Returns* Edward Chancellor, 2016-05-04 We live in an age of serial asset bubbles and spectacular busts. Economists, policymakers, central bankers and most people in the financial world have been blindsided by these busts, while investors have lost trillions. Economists argue that bubbles can only be spotted after they burst and that market moves are unpredictable. Yet Marathon Asset Management, a London-based investment firm managing over \$50 billion of assets has developed a relatively simple method for identifying and potentially avoiding them: follow the money, or rather the trail of investment. Bubbles whether they affect a whole economy or merely a single industry, tend to attract a splurge of capital spending. Excessive investment drives down returns and leads inexorably to a bust. This was the case with both the technology bubble at the turn of the century and the US housing bubble which followed shortly after. More recently, vast sums have been invested in mining and energy. From an investor's perspective, the trick is to avoid investing in sectors, or markets, where investment spending is unduly elevated and competition is fierce, and to put one's money to work where capital expenditure is depressed, competitive conditions are more favourable and, as a result, prospective investment returns are higher. This capital cycle strategy encourages investors to eschew the simple 'growth' and 'value' dichotomy and identify firms that can deliver superior returns either because capital has been taken out of an industry, or because the business has strong barriers to entry (what Warren Buffett refers to as a 'moat'). Some of Marathon's most successful investments have come from obscure, sometimes niche operations whose businesses are protected from the destructive forces of the capital cycle. *Capital Returns* is a comprehensive introduction to the theory and practical implementation of the capital cycle approach to investment. Edited and with an introduction by Edward Chancellor, the book brings together 60 of the most insightful reports written between 2002 and 2014 by Marathon portfolio managers. *Capital Returns* provides key insights into the capital cycle strategy, all supported with real life examples from global brewers to the semiconductor industry - showing how this approach can be usefully applied to different industry conditions and how, prior to 2008, it helped protect assets from financial catastrophe. This book will be a welcome reference for serious investors who looking to maximise portfolio returns over the long run.

additional paid in capital accounting: Mondragon Henk Thomas, Chris Logan, 2017-09-22 This book, first published in 1982, summarises the history and organisation of the group of co-operatives centred in Mondragon. The study makes an in-depth analysis of its economic aspects, including employment creation and manpower planning, the raising of financial resources and planning of investments, problems of earnings differentials, and the incentives that can be derived from worker-ownership. In particular, the authors examine the operation of the self-management system and Mondragon's production efficiently.

additional paid in capital accounting: Wiley CPA Exam Review Study Guide 2023 , 2023 The Wiley CPA Study Guides four-volume set, fully updated for the 2022 CPA exam, reviews all four parts of the exam and provides the detailed information candidates need to master or reinforce tough topic areas. Content is organized into Bite-Sized Lessons that map perfectly to the Wiley CPA online course. The books are designed to supplement the online course but may also be used as a stand-alone study tool.

additional paid in capital accounting: Think Like an Interviewer Ronald J. Auerbach, 2008-10 Praised by hiring managers, career advisors, and even job seekers, Think Like an Interviewer is a job hunter's best friend. It'll help you be successful and blow your competition away. Full of with tips and techniques you won't find anywhere. Tips and techniques that improve your chances of success and work. Think Like an Interviewer is the perfect resource for anyone looking for work today. In fact, it so helpful that libraries across the country have added it to their collections. Within its pages, you'll learn: Various interviewing methods and how to handle each one successfully How cover letters, resumes, and interviews fit into the hiring process Valuable tips and information for creating a winning cover letter and resume The main purpose behind many interview questions How you can successfully respond to interview questions Mr. Auerbach is a master at presenting information in a very straightforward way that is very easy to understand and follow. His varied background, training, and experiences help him relate to you in a way most others cannot. So whether you're a looking for work, changing careers, in school, or a recent graduate, Think like an Interviewer is for you! Proven advice from somebody who's worked in the real world, is a skilled instructor, and wants you motivated and successful!

additional paid in capital accounting: *Postgraduate Diploma in Accounting (master's level) - City of London College of Economics - 12 months - 100% online / self-paced* City of London College of Economics, Overview In this diploma course you will deal with all kinds of Financial Accounting and General Topics to become a successful Accountant at master's level. Content - Financial Accounting Regulations and Organizations - The Framework of Financial Accounting Concepts and Standards - Securities and Exchange Commission Reporting Requirements - Introduction to Internal Control Assessment and Reporting - Public Company Accounting Oversight Board - Earnings Management - Forgetting Our Duties to the Users of Financial Reports: The Lesson of Enron - Management Discussion and Analysis - Global Accounting and Auditing - Financial Statements: Form and Content - Income Statement Presentation and Earnings per Share - Accounting for Business Combinations - Consolidation, Translation, and the Equity Method - Statement of Cash Flows - Interim Financial Statements - Analyzing Financial Statements - And much more Duration 12 months Assessment The assessment will take place on the basis of one assignment at the end of the course. Tell us when you feel ready to take the exam and we'll send you the assignment questions. Study material The study material will be provided in separate files by email / download link.

additional paid in capital accounting: **Wiley CPA Examination Review 2007-2008, Problems and Solutions** Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition ? 2007-2008 Volume 1 Outlines and Study Guides * Covers all four sections of the CPA examination point by point * Stresses important topical areas to study for each part * Helps establish a self-study preparation program * Divides exam into 45 manageable study units * Provides an outline format supplemented by brief examples and illustrations * Makes material easy to read, understand, and remember * Includes timely, up-to-the-minute coverage for the computerized exam * Explains step-by-step examples of the solutions approach * Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions * Offers selected problems from all four examination sections * Contains rationale for correct or incorrect multiple-choice answers * Covers the new simulation-style problems-offering more than 75 practice questions * Details a solutions approach to each problem * Updates unofficial answers to reflect current laws and standards * Groups multiple-choice questions into topical categories within modules for easy cross-referencing * Provides a sample examination for each of the four exam parts The computer-based CPA exam is here! Are you ready? The 34th Edition of the

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additional paid in capital accounting: *Wiley GAAP 2010* Barry J. Epstein, Ralph Nach, Steven M. Bragg, 2009-10-12 This is a study and analysis of all generally accepted accounting principles (GAAP) for 2010, restating the original, highly technical pronouncements in easy-to-understand terms while providing battle-tested implementation guidance and real-world examples.

Additional Resources

Creating a secondary email account under icloud - Apple Support ...

Apr 14, 2022 · Follow the instructions in Add and manage email aliases for iCloud Mail on iCloud.com to create up to three alias addresses.

How can I disable the Black Text box on iPhone - Apple Support ...

Nov 21, 2024 · Whenever I am typing there is an additional black box with the text I am inputting. The normal Text is seen in the normal place, but there is an additional text box in black with a ...

Can I have 2 different Apple IDs? One for... - Apple Community

Mar 24, 2022 · I have 2 iPhones - one for personal use and one for work. I want to create separate Apple IDs with their own passwords so I each account can be separated.

Reset Apple ID Password without the trust... - Apple Community

Jan 2, 2024 · Remove the device you no longer wish to use to verify your identity. If you have additional devices with Find My iPhone enabled, you can verify them as trusted devices. You ...

How do I add a device to my Apple ID? - Apple Community

Nov 29, 2017 · Manage your account. You can manage your trusted phone numbers, trusted devices, and other account information from your Apple ID account page.

How to add a contact to an existing text ... - Apple Community

Apr 26, 2024 · So, if you want to include another contact in the conversation, you have to create a new group message (MMS group) that includes all the existing members plus the new contact ...

Transferring Data to a new phone takes a f... - Apple Community

Dec 25, 2024 · Additional Tips: Ensure Stable Connection: Whether you're restoring from iCloud or iTunes/Finder, make sure you have a stable internet connection or a reliable USB ...

How to add a contact to an existing group... - Apple Community

Dec 17, 2022 · Hi SPG1212, The steps that will help you add someone to a group text message can be found in this resource: Add and remove people in group text messages on your iPhone ...

Cellular Data and Internet not working - Apple Community

Dec 26, 2024 · If your Cellular Data or Internet access is still not functioning after removing any active VPNs, consider the following additional strategies: - ****Check Signal Strength****: - Verify ...

[How to move pics from iPhone to PC as JPG - Apple Community](#)

Oct 19, 2024 · HEIC pics are worthless. Imagine going to Grandma's house after she passes and finding a box of photos with only the date taken and location on the back.

Corporations: Organization, Stock Transactions, and Dividends

stock: common, preferred, par value, stated value, no-par, cumulative, and noncumulative. Additional topics covered in Chapter 13 are treasury stock (cost method), stock splits, ...

[IFRS for SMEs Standard \(2015\) + Q&As IFRS ...](#)

issued by the International Accounting Standards Board in October 2015 with extensive explanations, self-assessment questions and case studies IFRS® Foundation Columbus ...

Presentation of Financial Statements - Australian Accounting ...

Australian Accounting Standards Board (AASB). This compilation is not a separate Accounting Standard made by the AASB. Instead, it is a representation of AASB 101 (July 2004) as ...

IFRS Viewpoint - Grant Thornton International Ltd. Home

Accounting for the below-market element Where a loan to a related party is not on normal commercial terms, the substance of the below-market element should be ascertained. The ...

Charles Schwab & Co., Inc. 9800 Schwab Way - SEC.gov

The TDA Transaction will be accounted for under the acquisition method of accounting in accordance with Accounting Standards Codification Topic 805, Business Combinations ...

AICPA Released Questions from the 2021 Uniform CPA Exam

Accrual accounting recognizes revenues when earned and records expenses when incurred. The financial statements (F/S) that must be prepared for NPOs parallel the three basic F/S used ...

What is Equalisation? - Apex Group

The Equalisation process is an accounting methodology for open-ended funds that pay incentive or performance fees. It is designed to ensure that: • The investment manager is paid the ...

The Market Reaction to the Choice of Accounting Method for ...

III. Potential Effects of Alternative Accounting Methods for Stock Distributions The common stockholders' equity section of a balance sheet has three primary sections: par (or stated) ...

Additional Paid In Capital Refers To newbie

money that apic. Sell a loan and additional paid capital refers to the term has turned her goal is created when is it. Willing to shares and additional paid in refers to earned from the ...

Apple Inc. CONDENSED CONSOLIDATED STATEMENTS OF ...

Common stock and additional paid-in capital, \$0.00001 par value: 50,400,000 shares authorized; 15,842,407 and 15,943,425 shares issued and outstanding, respectively 66,399 64,849 ...

Stock-based compensation - Viewpoint

significant accounting aspects of ASC 718, with an emphasis on awards granted by public companies to their employees. Additional considerations for employee awards granted by ...

REPORT OF INDEPENDENT REGISTERED PUBLIC ...

Additional paid-in capital 661 — Retained deficit (49) — Accumulated other comprehensive loss (198) (128) Total Shareholders' Equity 2,610 2,840 TOTAL LIABILITIES AND ...

Additional Paid In Capital Income Statement

Additional Paid In Capital Income Statement Jerold extorts his quillings swindles habitually or nimbly after Jeramie bestraddled and disesteem ... capital income statement only when we ...

Chapter: 6 CONSOLIDATED FINANCIAL STATEMENTS

NOTE: Total Share Capital=paid up Equity Share Capital+ Convertible Preference Share Capital (c)
That the first mentioned company is a subsidiary of any-company which is subsidiary of ...

CHAPTER-6 - Accounting Equations Short Answer Question

Closing capital = Opening capital + Additional Capital + Profit - Drawing ₹7,10,000 = 5,00,000 + Profit
Profit = 7,10,000 - 5,00,000 Profit = ₹2,10,000/- Question 10 The following effects occur: ...

Capital Contributions, Capital Calls, Financing, Funding and ...

or accounting is required for a loan and most businesses and their financial advisers are very familiar and comfortable accounting for loans. One should always consider in a simple ...

IGCSE Accounting 0452/22 Oct/Nov 2022 Paper 2 - Best ...

ACCOUNTING 0452/22 Paper 2 Structured Written Paper October/November 2022 1 hour 45 minutes
You must answer on the question paper. No additional materials are needed. ...

PFRS for SMEs Disclosure and Content Checklist - PwC

3.17 (e) notes, comprising a summary of significant accounting policies and other explanatory information. 3.18 If the only changes to the equity of an entity during the periods for which ...

Fundamentals Of Accounting Redempt - jandkicai.org

Mar 31, 2006 · Fundamentals Of Accounting: Redumption of Preference Shares 2 ... Reserve Account were the paid-up share capital of the company. Fundamentals Of Accounting: ...

Capital Contributions, Capital Calls, Financing, Funding and ...

or accounting is required for a loan and most businesses and their financial advisers are very familiar and comfortable accounting for loans. One should always consider in a simple ...

Partnership Accounting - Partner Capital Accounts

Capital Accounts • Partners A and B have different ending capital account balances. • Upon formation, each partner owned a 50% interest in the partnership. • At the end of Year 2, ...

technical factsheet 181 - ACCA Global

Capital and reserves There is some additional disclosure required by FRS 102 in relation to capital and reserves, and the standard allows for this to be presented either on the face of the ...

PwC Leases guide - Viewpoint

Additional updates may be made to keep pace ... accounting when the leaseback of a building is a finance lease and the leaseback of the underlying land is an operating lease in a sale and ...

GENERAL INFORMATION SHEET (GIS) - PwC

TOTAL PAID-UP P ** Other than Directors, Officers, Shareholders owning 10% of outstanding shares.
PAID-UP CAPITAL PAR/STATED VALUE PAR/STATED VALUE TYPE OF SHARES ...

Accounting for partnerships - ACCA Global

Another point to remember is that the Appropriation Account is an additional accounting statement that is required for a partnership. For a sole trader, the profit ... Almost always, interest on ...

DK Goel Solutions for Class 11 Accountancy Chapter 6 ...

An accounting equation is an accounting formula which indicates that a company's assets are always equal to the total of liabilities and capital. Q.2 Give fundamental accounting equation. ...

Additional Paid In Capital Cash Flow Statement

Additional Paid In Capital Cash Flow Statement Prent often opalesces lately when inexpungible Leroy unshackles cool and sturts her carpers. How ... constitute accounting, receive a ...

(v 5.11) - FASB

respectively) contain guidance about accounting for assets, liabilities, and equity (e.g., cash, accounts payable, additional paid-in capital). 4. The Revenue and Expenses Areas ...

Public Disclosure Authorized IBRD Callable Capital - World Bank

\$296 billion in callable capital, accounting for 93 percent of its \$318 billion total subscribed capital, with the remaining 7%, or \$22 billion, in paid-in capital. The purpose of this report is to provide ...

Singapore Financial Reporting Standards - PwC

Accounting rules and principles 1. Accounting principles and applicability of SFRS 2. First-time adoption 3. Presentation of financial statements 4. Accounting policies, accounting estimates ...

Planning, Drafting and Implementing Capital Call Provisions

net assets of a corporation exceed the stated capital.¹⁴ Stated capital is also changed by dividends, board action and in other circumstances.¹⁵ Since the statute contains these explicit ...

Section 2.1 Capital - FDIC

the sum of common equity tier 1 capital and additional tier 1 capital. Tier 2 capital includes several less subordinated capital instruments (i.e., less subordinated than tier 1 capital instruments) ...

Accounting for Income Taxes Implications of Changes to ...

recognized in additional paid-in capital (APIC) on the balance sheet. The accumulation of excess tax benefits is referred to as the APIC pool. Tax ... accounting for share-based payments and ...

Technical Accounting Alert - Grant Thornton

the subject matter covered and is not intended to provide accounting or auditing advice. All relevant facts and circumstances, including the pertinent authoritative literature, need to ...

Insights into IFRS 16 - Grant Thornton

"Welcome". Welcome has agreed to provide A with a lease incentive by reimbursing A for the penalty A paid to its former landlord C for terminating its lease early. The amount of the ...

IGCSE, Accounting, 0452/23, Paper 2, Structured Written ...

paid into petty cash. On 1 April 2021 Leo had \$48 in his petty cash box. Leo provided the following information for April 2021. April 1 Restored petty cash imprest from the business ...

Journal of Accountancy - University of Mississippi

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Recommended Citation Peloubet, Louis G. (1929) "What Is Surplus?," Journal of ...

Chapter 15 Leases - UPRRP

additional paid-in capital for the portion of the cash proceeds above par value. Question 10-10 (LO 10-3) The three potential features of preferred stock are convertible, redeemable, and ...

CAPITALIZING THE CLOSELY-HELD COMPANY ...

o Additional Capital Contributions – An additional capital contribution is a contribution of capital that is made after the initial investment. ... with the proceeds of the loan being paid directly to ...

Advanced Accounting Select the best answer for each of the ...

1. In a business combination, the direct costs paid to accountants and lawyers to negotiate and complete the acquisition are: a) Charged against additional paid-in capital of the combined ...

REVISED IRR OF RA 9520 ON COOPERATIVE ACCOUNTING/ ...

SHARE CAPITAL. The Share Capital of a cooperative may consist of common share capital and preferred share capital if the latter is provided for under the cooperative's Articles of ...

PENERAPAN PSAK 70 - Universitas Surabaya (UBAYA)

that additional on net assets from tax amnesty must be recognized by a company as equity in additional paid capital. Thus, the condition becomes the difference on the presentation as the ...

Prival Securities, Inc.

Additional paid capital 4,800,000 4,800,000 Net changes in other comprehensive income (25,388) (15,898) Retained earnings 6,703,796 19,106,712 ... Accounting policy information may be ...

Accounting for software costs - Grant Thornton International

How the entity obtains and uses software will impact the accounting for a particular software product. The following table outlines the various FASB guidance that might apply to ...

partner - KPMG

as to why the beginning capital account amount does not equal the prior-year ending capital account reported for negative tax basis capital reporting. Tax basis method not previously ...

TAX TREATMENT OF ADDITIONAL TIER 1 RESTRICTED TIER 1 ...

interest paid under financial instruments that are cleared in the so-called 'X/N system' operated by the National Bank of Belgium as well as, in relation to non-residents, for financial instruments ...

d02f22588a4df7199c3ef44bb8d1d2b0e9359a2d005797daee950650a4dcc46d ...

Common Stock and additional paid-capital Opening balance as on Oct 26, 2021 Stock Issued Additional paid-in capital Closing balance as on Oct 31, 2021 Retained Earnings: Opening ...

Crowe Horwath - Equalisation Accounting - Aggregate

Equalisation Accounting Introduction Most hedge funds charge a performance or incentive fee at a percentage of the net gains from the investment performance made by the fund. ...

Journal of Accountancy

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