



# Private Equity Accounting: The Global Guide for Private Equity Firms and Fund Accountants

*By Mariya Stefanova*

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## **Private Equity Accounting: The Global Guide for Private Equity Firms and Fund Accountants** By Mariya Stefanova

Transparency boost for accounting professionals

Private Equity Accounting provides essential guidance and advice in a single volume for all private equity practitioners and fund accountants around the world across all accounting standards.

Before now, if practitioners and accountants wanted to learn about and understand applied best practice of private equity accounting then the only way to unearth the professional secrets was by learning from peers. Mariya Stefanova and other leading accounting experts reveal how to succeed and avoid some costly pitfalls in this unique, brand new publication.

In the post-global financial crisis world increased regulation of private equity and investor activism mean greater pressure on general partners to accept increased reporting requirements although this reporting can be sensitive.

This professional guide anatomises every precise detail and required process that private equity firms and fund accountants should follow. It's full of user-friendly examples on every aspect of accounting in all of the main jurisdictions.

Some of the key lessons you'll learn from this title:

- Understand the precise workings of a private equity fund and its lifecycle
- Find out what fund commercial terms and how they work
- All structures uncovered plus tax treatment information
- How to read a Limited Partnership Agreement (LPA) in detail
- Carried interest and carried interest modeling
- Drawdowns and distributions, and investment and investment revaluations
- Management fee versus priority profit share (PPS)
- Rebalancing, equalisations and partner transfers
- Performance measurement (IRRs and other performance metrics) and investor reporting
- Consolidation, valuations and an auditor's perspective of private equity accounting

Expert contributors

- Angela Crawford-Ingle, Ambre Partners Limited

- Nat Harper, KPMG LLP
- Alistair Hamilton, Inflexion Private Equity Partners LLP
- David L. Larsen, Duff & Phelps LLC
- Gaurav Marwah, Augentius Fund Administration LLP
- Monika Nachyla

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- Fund Administrators
- Portfolio Management
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