

Accounting for Hedge Funds

2nd Edition

By Steven M. Bragg

Table of Contents

Accounting for Hedge Funds	1
Introduction	1
Overview of Hedge Funds	1
Hedge Fund Service Providers	3
Net Asset Value	4
The Net Asset Value Reconciliation	6
Accounting for the Portfolio	7
Equities	8
Dividend Income	10
Bonds	11
Interest Income	13
Accounting for Investor Transactions	14
Side Pocket Investments	15
Accounting for Expenses	16
Bank Accounts	18
Hedge Fund Reporting	18
Summary	19
Review Questions	20
Review Answers	21
Glossary	23
Index.....	25