



# Audit and Accounting Guide: Employee Benefit Plans

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# Audit and Accounting Guide: Employee Benefit Plans

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## Audit and Accounting Guide: Employee Benefit Plans AICPA

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.

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