

Managing Collective Investment Funds

2ND EDITION



MARK ST GILES • EKATERINA ALEXEEVA • SALLY BUXTON

Managing Collective Investment Funds

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Managing Collective Investment Funds Mark St Giles, Ekaterina Alexeeva, Sally Buxton, 2005-01-21 *Managing Collective Investment Funds* is a practical introduction to collective investment funds and their management drawing on the experience of the authors in both developed and emerging markets. It identifies best practice internationally and also highlights the challenges of regulating and operating collective investment funds in new and emerging markets and explores how these can be met. Written for practitioners and regulators new to the collective investment funds business, it explores every aspect of a fund's structure and operation from how it is valued and priced through to the importance of its regulatory, fiscal and accounting regimes and finally the effect these can have on market development. Provides a comprehensive review of collective investment fund operations. Examines key factors in building a successful investment fund business. Contains practical examples, questions and case studies illustrating current developments in the industry worldwide. **Managing**

Collective Investment Funds Mark St Giles, Sally Buxton, 2013-06 This textbook is for those who wish to understand the regulation, investment management, administration and marketing of the collective investment funds also known as mutual funds, unit trusts or investment trust companies and the management of a business which operates such funds. The authors wrote the book as a result of providing training and advice to regulators and market practitioners worldwide, particularly in emerging markets, and finding that there was no generic international guide to understanding the investment fund business and its regulation and operation. The textbook is the basis for the training course delivered by the authors in the United Kingdom and around the world. Alternative Investment Funds in Europe Lodewijk Van Setten, 2014 The first detailed

analysis of the legal and practical implications of the AIFMD at regional and national level. International Securities Law and Regulation [2009] - II Dennis Campbell, 2009-09-14 2009 RELEASE *International Securities Law and Regulation* a three volume set with more than 1 600 pages examines the regulation of securities trading in jurisdictions in North and South America, Europe and Asia and the Pacific. The commentaries are provided by lawyers who practice regularly in the securities sectors of their respective jurisdictions. The publication is replaced by updated volumes annually. Complete the set with volumes I and III. A 25% discount applies to a subscription for three years of updates. Discounts are applied after purchase by rebate from publisher. Interpretations and Actions United States. Office of the Comptroller of the Currency, 1996

Asset Management and Institutional Investors Ignazio Basile, Pierpaolo Ferrari, 2024-10-26 This second edition of the book analyses the latest developments in investment management policy for institutional investors. It is divided into four parts which have been updated to include the newest approaches and strategies in asset allocation, portfolio management and performance evaluation. The first part analyses the different types of institutional investors, i.e. institutions that professionally manage portfolios of financial and real assets on behalf of a wide range of individuals. This part goes on with an in depth analysis of the economic, technical and regulatory characteristics of the various categories of investment funds and of other

types of asset management products which have a high rate of substitutability with investment funds and represent their natural competitors The second part of the book identifies and investigates the stages of the investment portfolio management Given the importance of strategic asset allocation in explaining the ex post performance of any type of investment portfolio this part provides an in depth analysis of asset allocation methods illustrating the different theoretical and operational solutions available to institutional investors The third part describes performance assessment its breakdown and risk control with an in depth examination of performance evaluation techniques returns based style analysis approaches and performance attribution models Finally the fourth part deals with the subject of diversification into alternative asset classes identifying the common characteristics and their possible role within the framework of investment management policy This part analyses hedge funds private equity private debt real estate infrastructures commodities and currency overlay techniques

Corporate Governance and Investment Management Roger M. Barker, Iris H.-Y. Chiu, 2017-12-29 Shareholder engagement with publicly listed companies is often seen as a key means to monitor corporate malpractices In this book the authors examine the corporate governance roles of key institutional investors in UK corporate equity including pension funds insurance companies collective investment funds hedge and private equity funds and sovereign wealth funds They argue that institutions corporate governance roles are an instrument ultimately shaped by private interests and market forces as well as law and regulatory obligations and that policy makers should not readily make assumptions regarding their effectiveness or their alignment with public interest or social good

Institutional Investor Study Report United States.

Securities and Exchange Commission, 1971 **Institutional Investor Study Report of the Securities and Exchange Commission** United States. Congress. House. Committee on Interstate and Foreign Commerce, 1971

Investment Fund Taxation Werner Haslechner, 2017-04-24 The effect of the significant changes in tax law at domestic European and international levels on investment funds an important part of global financial services creates a complex environment for practitioners and a source of debate for academics and policymakers This is the first book to provide a comprehensive legal and practical analysis of the changes to the complex multilevel tax and regulatory framework concerning different types of investment funds The contributions updated as of late 2017 were originally presented at a conference held at the University of Luxembourg in November 2016 under the auspices of the ATOZ Chair for European and International Taxation The book covers the central questions arising in national law and tax policy explores the regulatory and tax framework of the European Union EU and discusses the multifaceted interactions of both national and EU law with bilateral tax treaties Through fourteen chapters following a brief introduction leading academic experts and practising specialists provide decisive insight into the regulatory regime for European investment funds the tax law and reforms in both Luxembourg and Germany the role of the European Commission s State aid practices examples of case law concerning the application of non discrimination rules to various investment vehicles the impact of tax specific EU legislation such as the Parent Subsidiary Directive the Tax

Merger Directive and the Anti Tax Avoidance Directive the availability of tax treaty protection for different collective and non collective investment funds the impact of base erosion and profit shifting BEPS developments on the taxation of cross border investments the value added tax VAT treatment of investment funds and their managers and the consequences of the global drive towards automatic exchange of information relating to existing cross border investment structures With its particular focus on Luxembourg the leading centre for investment funds in Europe and second only to the United States globally and thus an instructive model for domestic level investment fund regulation and taxation this volume reveals the common issues that arise in virtually every other jurisdiction with a sizeable fund industry As the first in depth treatment of the globally significant nexus between investment funds and taxation the book will prove valuable to policymakers practitioners and academics in both financial services and tax law

Investor Protection Hanneke Wegman, 2015-11-24 The expansion of the fund industry has been one of the most notable trends in the financial markets of recent years Not only has the demand for funds among EU investors grown but both the number and types of investment funds also continue to increase Since investment funds available in the EU can be established both inside and outside the EU they may be subject to different investor protection regulations depending on where the fund is located Accordingly different levels of investor protection may exist between investors investing in EU funds and investors investing in non EU funds including US funds This book investigates whether there is a level playing field between EU investors investing in EU funds and EU investors investing in US funds and if not if there is a legal basis in current EU law for the EU regulator to adopt additional investor protection rules applying to investment funds The analysis considers the basic characteristics of investment funds how they function in practice and how they are regulated relating to investor protection issues Factors examined in depth include the following features of funds most relevant to the protection of retail investors operational structure investment strategies fee structure and legal structure of funds internal control systems transparency and disclosure rules conduct of business rules and depositary monitoring rules The author examines relevant EU directives and rules and the particular remit of each as well as US law applying to investment funds that are active in the EU Case law and relevant literature in the field is also drawn on As an assessment of the current degree of protection applying to funds that are available to EU retail investors as well as an up to date overview of regulatory requirements and procedures concerning the protection of EU investors in investment funds this book is unsurpassed Especially valuable is the closing discussion about whether the EU regulatory system provides for a level playing field of protection for EU retail investors and if not which additional rules can be adopted by the EU regulator in this area Lawyers and other professionals in all areas of law and policy concerned with investment and finance will find this book of great value

The Alternative Investment Fund Managers Directive Dirk Zetsche, 2020-09-17 In the ten years since its coming into force the Alternative Investment Fund Managers Directive AIFMD with almost EUR 7 trillion assets under management in its remit has become an important piece of European regulation complementing the

Undertakings for Collective Investment in Transferable Securities UCITS and the Markets in Financial Instruments MiFI frameworks This third edition of the most comprehensive and in depth analysis of the AIFMD and its related European investment fund legislation including the European Venture Capital Fund Regulation the European Social Entrepreneurship Fund Regulation the European Long Term Investment Fund Regulation and the European Money Market Fund Regulation among others brings together fund industry experts fund supervisors consultants lawyers and academics to discuss the content and system of the directive from every angle including its relation not only to the UCITS and MiFI frameworks but also to pension funds the Sustainable Finance Disclosure Regulation the Securitization Regulation and the Cross Border Funds Distribution Directive and Regulation as well as related pieces of tax regulation at the European level Further the third edition emphasizes the function of such factors in the financial services value chain as the following the AIFMD s approach to robo advisors digital asset funds infrastructure investments in the context of real estate and sustainable investments risk management transparency and impact on alternative investment strategies Five country reports focusing on the European Union s five most important financial centres for alternative investment funds deal with the potential interactions among the AIFMD and the relevant laws and regulations of France Germany Luxembourg Ireland and The Netherlands This thoroughly updated edition elaborates on potential difficulties encountered when applying the directive and provides potential solutions to the problems it raises The book is sure to be warmly welcomed by fund lawyers and consultants investors and their counsels fund managers depositaries asset managers and administrators as well as regulators and academics in the field

Asset Management Collective Investment Funds Office of the Comptroller of Currency, 2014-10-23 The Office of the Comptroller of the Currency s Comptroller s Handbook booklet Collective Investment Funds provides guidance for bank examiners and bankers on collective investment funds outlines the funds associated risks and establishes a framework for managing those risks

Mutual Fund Legislation of 1967 United States. Congress. Senate. Committee on Banking and Currency, 1967

Mutual Fund Legislation of 1967, Hearings Before ..., 90:1- United States. Congress. Senate. Committee on Banking and Currency, 1967

The Alternative Investment Fund Managers Directive Dirk A. Zetzsche, 2015-09-14 Apart from MiFID the Alternative Investment Fund Managers Directive AIFMD may be the most important European asset management regulation of the early twenty first century In this in depth analytical and critical discussion of the content and system of the directive thirty eight contributing authors academics lawyers consultants fund supervisors and fund industry experts examine the AIFMD from every angle They cover structure regulatory history scope appointment and authorization of the manager the requirements for depositaries and prime brokers rules on delegation reporting requirements transitional provisions and the objectives stipulated in the recitals and other official documents The challenging implications and contexts they examine include the following connection with systemic risk and the financial crisis nexus with insurance for negligent conduct connection with corporate governance doctrine risk

management transparency the cross border dimension liability for lost assets impact on alternative investment strategies and the nexus with the European Regulation on Long Term Investment Funds ELTIFR Nine country reports representing most of Europe's financial centres and fund markets add a national perspective to the discussion of the European regulation These chapters deal with the potential interactions among the AIFMD and the relevant laws and regulations of Austria France Germany Italy Luxembourg Liechtenstein The Netherlands Malta and the United Kingdom The second edition of the book continues to deliver not only the much needed discussion of the inconsistencies and difficulties when applying the directive but also provides guidance and potential solutions to the problems it raises The second edition considers all new developments in the field of alternative investment funds their managers depositaries and prime brokers including but not limited to statements by the European Securities and Markets Authority ESMA and national competent authorities on the interpretation of the AIFMD as well as new European regulation in particular the PRIIPS Regulation the ELTIF Regulation the Regulation on European Venture Capital Funds EuVeCaR the Regulation on European Social Entrepreneurship Funds EUSEFR MiFID II and UCITS V The book will be warmly welcomed by investors and their counsel fund managers depositaries asset managers administrators as well as regulators and academics in the field

Alternative Investments in Wealth Management Ewelina Sokołowska, 2014-07-31 This monograph provides a comprehensive source of analysis and research on alternative investments in the wealth management process with a special focus on Poland and Eastern Europe It presents the characteristics that distinguish alternative investments from traditional investments and illustrates the benefits and risks involved in the former The experience gained in developed countries is extremely valuable for the analysis of both the Polish and Eastern European financial markets In the theoretical part of the book key aspects of alternative investments are collected systematized and developed subsequently in the empirical part the results of selected studies on the alternative investment sector around the world are examined Lastly the book's findings are applied to the context of alternative financial investments in Poland investigating the preferences for alternative investments in the country which is the largest market in Central and Eastern Europe Not only of theoretical interest these insights have a high application value making the book an essential resource for scholars practitioners and policymakers alike

Hearings, Reports and Prints of the Senate Committee on Banking and Currency United States. Congress. Senate. Committee on Banking and Currency, 1967 *United States Congressional Serial Set, Serial No. 14960, House Document No. 36, Supporting Documents to Implement Dominican Republic-Central America-U.S. Free Trade Agreement, V. 1* Etats-Unis. House of representatives,

Audit and Accounting Guide: Investment Companies AICPA, 2018-11-06 Whether you are a financial statement preparer or auditor it is critical to understand the complexities of the specialized accounting and regulatory requirements for investment companies This 2018 guide provides authoritative how to accounting and auditing advice including implementation guidance and illustrative financial statements and disclosures This guide is the industry standard resource supporting practitioners in a constantly

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