

23

Mutual Fund Operations

CHAPTER OBJECTIVES

The specific objectives of this chapter are to:

- provide a background on mutual funds,
- describe the various types of stock and bond mutual funds,
- describe the performance of mutual funds,
- describe key characteristics of money market funds, and
- describe other types of funds.

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Information on mutual fund performance.

A **mutual fund** is an investment company that sells shares and uses the proceeds to manage a portfolio of securities. Mutual funds have grown substantially in recent years, and they serve as major suppliers of funds in financial markets.

23-1 BACKGROUND ON MUTUAL FUNDS

Mutual funds serve as a key financial intermediary. They sell shares to individual investors and invest the money they receive in a portfolio of securities for the investors. They accommodate financing needs of corporations by purchasing newly issued stocks and corporate bonds in the primary market. They also accommodate the financing needs of the Treasury and municipal governments by purchasing newly issued Treasury and municipal bonds in the primary market. Their function as an intermediary is shown in Exhibit 23.1. They also frequently purchase securities in the secondary market.

Mutual funds also provide an important service for individual investors who wish to invest funds. Small investors are unable to diversify their investments because of their limited funds. A mutual fund may have holdings of 50 or more securities and yet require a minimum investment of only \$250 to \$2,500. Thus, small investors can invest in a diversified portfolio with a small investment. Investors who purchase shares of the mutual fund rely on the fund's portfolio managers to make the investment decisions.

Some investment companies such as Fidelity and Vanguard offer a family (collection) of many different mutual funds so that they can accommodate the diverse preferences of investors. Investors can normally transfer money from one mutual fund to another within the same family by making a phone call or requesting the transfer on their online account.

Mutual funds are sometimes referred to as **open-end funds** because they are open to investors, meaning that they will sell shares to investors at any time. In addition, they allow investors to sell (redeem) the shares back to the fund at any time. Thus the number of shares of an open-end fund is always changing. Mutual funds also offer various services, such as 24-hour telephone or Internet access to account information, money transfers between different funds operated by the same firm, consolidated account statements, check-writing privileges on some types of funds, and tax information. The three largest open-end mutual funds are Vanguard, Fidelity, and American Funds. In aggregate, they have more than \$1.7 trillion in mutual fund assets.

Mutual funds have grown at a rapid pace over time, as is illustrated in Exhibit 23.2. Today there are more than 7,500 different mutual funds, with total assets of about \$12 trillion. The value of mutual fund assets more than doubled between 1993 and 2010.

Mutual Fund Operations Manual

Wolfgang Guggemos



Mutual Fund Operations Manual:

Mutual Funds Guide Commerce Clearing House,2005 *Mutual Fund Industry Handbook* Lee Gremillion,2012-06-22
The Mutual Fund Industry Handbook is a remarkably important work I am profoundly impressed by the broad and comprehensive sweep of information and knowledge that this book makes available to industry participants college and business school students and anyone else with a serious interest in this industry From the Foreword by John C Bogle President Bogle Financial Markets Research Center Founder and former chief executive The Vanguard Group A Foreword by John C Bogle founder of The Vanguard Group and one of the most respected leaders in the mutual fund industry sets the stage for this authoritative book that explains the complexities of the phenomenal industry in simple terms Investors like the fact that mutual funds offer professional management easy diversification liquidity convenience a wide range of investment choices and regulatory protection Mutual Fund Industry Handbook touches on all of those features and focuses on the diverse functions performed in the day to day operations of the mutual fund industry You ll learn about Front office functions analysis buying and selling Back office functions including settlement custody accounting and reporting Commission structures front end loads back end loads or level loads The various fund categories used by the Investment Company Institute Morningstar and Lipper The roles played by fund managers investment advisors custodial banks distributors transfer agents and other third party service providers If you want a definitive reference on the mutual fund industry this is the book for you **Monthly Catalogue, United States Public Documents** ,1970 *How to Create and Manage a Mutual Fund or Exchange-Traded Fund* Melinda Gerber,2011-07-07 With this book author Melinda Gerber walks you through the twenty nine steps needed to start a mutual fund and the thirty six steps needed to start an ETF She provides costs and detailed explanations of how to accomplish each task from fledgling idea to the actuality of selling shares and also takes the time to explain the importance of creating a clear vision for your fund as well as how to successfully profile customers and identify your competition **Academic Foundation`S Bulletin On Money, Banking And Finance Volume -57**
Analysis, Reports, Policy Documents Editor : Sona Kapila,2004 **Social Funds** ,2002-01-01 This study reviews the development effectiveness of social fund projects and considers the implications for their future support by the World Bank It finds that the performance of such projects has improved over time in many respects However although they have been highly effective in delivering small scale infrastructure they have been less successful in achieving consistent improvements in outcomes and welfare impacts The report recommends greater transparency and selectivity in the use of this policy instrument **The Chancellor Offshore Funds Manual** ,1999 The offshore funds industry has gone from strength to strength in recent years and shows little sign of slowing in a global investment environment characterized by high levels of liquidity and increasing numbers of high net worth individuals In this growth environment funds managers administrators and investors alike are faced by complex challenges Funds professionals are confronted by burgeoning legislation ever

higher yield expectations and increased competition from their peers Investors are faced with an often bewildering choice of funds and complex tax and funds performance issues *Moody's Manual of Investments* John Sherman Porter,1929 American government securities 1928 53 in 5 annual vols v 1 Railroad securities 1952 53 Transportation v 2 Industrial securities v 3 Public utility securities v 4 Government securities 1928 54 v 5 Banks insurance companies investment trusts real estate finance and credit companies 1928 54 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1974 **Franchise Opportunities Handbook** ,1991-06 **Franchise Opportunities Handbook** United States. International Trade Administration,1988 Agricultural investment funds for development Food and Agriculture Organization of the United Nations,2018-06-01 This review identifies a broad range of funds targeting agriculture in developing and transitioning countries It classifies them according to geographic distribution capital shareholder and investor base investment instruments and financial performance among other criteria **The Emerald Handbook on Cryptoassets** H. Kent Baker,Hugo Benedetti,Ehsan Nikbakht,Sean Stein Smith,2023-01-16 Bitcoin s introduction as the first cryptoasset in 2009 ushered in a new era generating much interest excitement and growth A cryptoasset is a digital asset using blockchain technology to regulate the generation of new units and verify and secure transactions **strategic Financial Management for CA Final New Course** CA Manoj Kumar Jain, This Book is Primarily Meant for those who are appearing for CA Final New Course SEC Docket United States. Securities and Exchange Commission,2005 **Handbook on Securities Laws** Gaurav Pingle,2021-06-10 About the Book Securities Law is not independent topic in itself and to understand the subject the student or professional should be aware of some basic and important corporate law concepts e g company types of companies private company public company members shareholders shares debentures voting rights listing of shares prospectus stock exchange rights and obligations of shareholders and directors etc Handbook on Securities Laws cover these concepts in detail along with discussion on every section clause of some important legislations like SEBI Act 1992 Depositories Act 1996 and Securities Contract Regulation Act 1956 Wherever necessary reference to the relevant provisions of the Companies Act and Rules Rules and Regulations made under respective Acts and also SEBI s Annual Report has been given Some of the key points and issues like powers of SEBI penalty and adjudication under SEBI Act UPSI and its materiality etc are discussed in the light of latest judgments of the Court or Tribunals **Guide to Global Real Estate Investment Trusts** Stefano Simontacchi,Ilona McElroy,Rosaleen Carey,2022-09-19 The global listed property sector has been characterized by a variety of noteworthy developments in recent times the proliferation of real estate investment trust type structures in countries around the world key among them Despite an uncertain economic environment REITs have proven their ability to promote institutional real estate investments in global financial markets This highly practical book features a comprehensive analysis of both the legal and tax underpinnings of REIT friendly legislation in a variety of the world s most significant jurisdictions With regard to the legal framework the structure and functioning of a

REIT are carefully investigated and explained In terms of tax issues the book focuses on such key issues as REIT formation operation and liquidation mergers acquisitions and dispositions and planning for public and private REIT offerings and re securitizations REITs are inherently complex and their interplay with tax treaties further compounds the complexity This highly accessible yet authoritative work is the perfect decision making tool for any professional looking for perspective and guidance on the challenges and opportunities REITs engender Handbook of Hedge Funds François-Serge Lhabitant, 2011-03-23 A comprehensive guide to the burgeoning hedge fund industry Intended as a comprehensive reference for investors and fund and portfolio managers Handbook of Hedge Funds combines new material with updated information from Francois Serge L habitant s two other successful hedge fund books This book features up to date regulatory and historical information new case studies and trade examples detailed analyses of investment strategies discussions of hedge fund indices and databases and tips on portfolio construction Francois Serge L habitant Geneva Switzerland is the Head of Investment Research at Kedge Capital He is Professor of Finance at the University of Lausanne and at EDHEC Business School as well as the author of five books including Hedge Funds Quantitative Insights 0 470 85667 X and Hedge Funds Myths Limits 0 470 84477 9 both from Wiley Business Information Sources Lorna M. Daniells, 1976-01-01 Annotated bibliography and guide to sources of information on business and management includes material relating to accounting taxation computers and management information systems insurance real estate business marketing personnel management labour relations etc Hedge Fund Compliance Jason A. Scharfman, 2016-11-11 The long awaited guide for modern hedge fund compliance program development Hedge Fund Compliance Website provides straightforward practical guidance toward developing a hedge fund compliance program drawn from the author s experience training financial regulators consulting with government entities and analyzing hedge fund compliance structures across the globe In depth explanations of compliance principles are backed by illustrative case studies and examples Highly in demand templates of popular hedge fund compliance documentation provide actionable illustrations of key compliance policies Designed to assist investors fund managers service providers and compliance job seekers directly this book describes the fundamental building blocks of the hedge fund compliance function Compliance is one of the fastest growing areas in the hedge fund space This reference book provides an essential foundation in modern hedge fund compliance reflecting the recent changes of this dynamic field Design and run a hedge fund compliance program Access templates of core compliance documentation and checklists Discover how investors can evaluate and monitor compliance programs Interviews with hedge fund compliance practitioners A steady stream of regulatory changes combined with the enhanced enforcement efforts of regulators ensure that hedge funds compliance related expenditures will continue to grow While hedge fund compliance legislation continues to evolve globally little practical guidance exists for those tasked with the boots on the ground aspects of developing an actual compliance program to comply with best practices and regulatory guidance from leading hedge fund regulators including the US

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