



Accounting for Investments, Equities, Futures and Options: Volume 1

R. Venkata Subramani

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The 2008 financial crisis highlighted the need for responsible corporate governance within financial institutions. The key to ensuring that adequate standards are maintained lies with effective accounting and auditing standards. *Accounting for Investments: Equities, Futures and Options* offers a comprehensive overview of these key financial instruments and their treatment in the accounting sector, with special reference to the regulatory requirements. The book uses the US GAAP requirements as the standard model and the IFRS variants of the same are also given.

Accounting for Investments starts from the basics of each financial product and:

- defines the product
- analyses the structure of the product
- evaluates its advantages and disadvantages
- describes the different events in the trade cycle
- elaborates on the accounting entries related to these events.

The author also explains how the entries are reflected in the general ledger accounts, thus providing a macro level picture for the reader to understand the impact of such accounting.

Lucidly written and informative, *Accounting for Investments* is a comprehensive guide for any professional dealing with these complex products. It also provides an accessible text for technology experts who develop software and support systems for the finance industry.

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