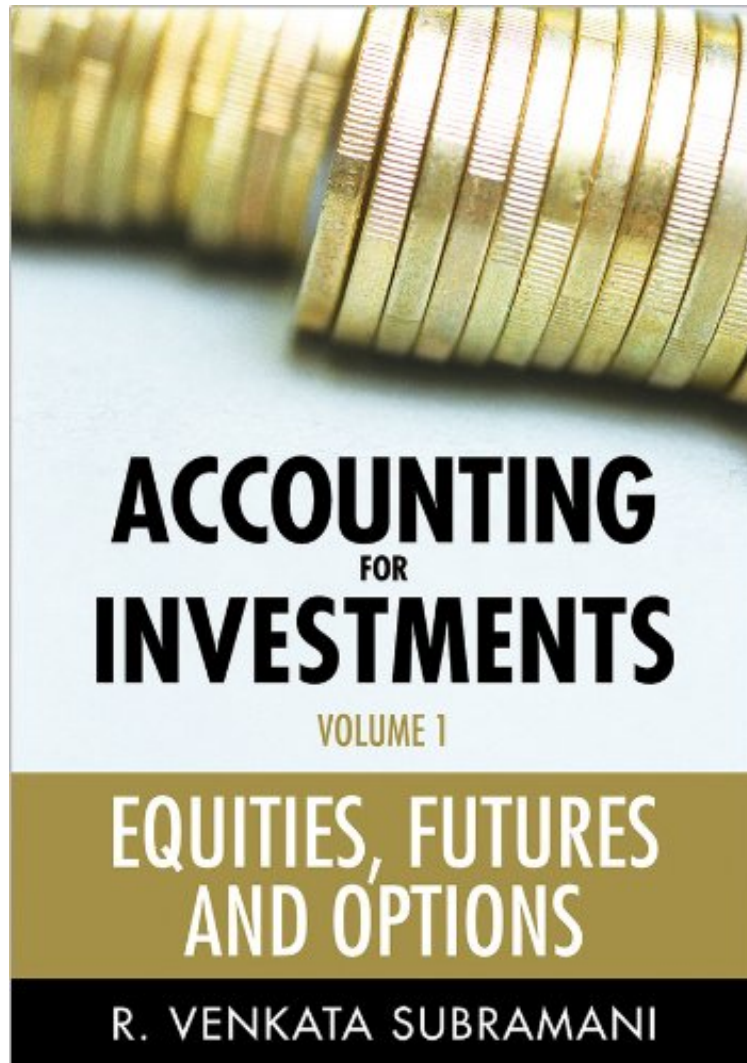


# Accounting for Investments, Equities, Futures and Options: Volume 1

*R. Venkata Subramani*

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**R. Venkata Subramani : Accounting for Investments, Equities, Futures and Options: Volume 1** before purchasing it in order to gauge whether or not it would be worth my time, and all praised Accounting for Investments, Equities, Futures and Options: Volume 1:

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in the financial services industry, this book has effectively supplemented by providing specific guidance on practical issues that I find day to day in most of my financial projects. Each chapter deals with one type of financial product and begins by introducing the concepts about the financial product itself. The explanation provided by the author covers just the right amount of information needed. Subsequently each product is analyzed threadbare in terms of various trade life cycle events. The trade life cycle events are dealt with from the accounting perspective as opposed to the settlement or risk perspective which probably is the defined objective of the book. Each and every event in the trade life cycle is covered by giving a simple example of such event and the journal entry that is passed during such event. I like the illustrations that are given in the book. The illustrations are to the point and give a very practical approach to deal with real life situations. The illustrations that give the journal entries and the general ledger entries. The P/L statement and Balance Sheet for each illustration actually provides a completeness to the problem as this one invariably clears my several doubts of presentation. The trial balance given for all these problems is much appreciated. Some of the highlights include the dealing with complex computations related to FX translations and Revaluations particularly involving different trade currencies. These are very clearly laid out, as it is applied. In a nutshell I liked the following aspects of the book: Different types of equity investments, long, short, held for trading, held as available for sale and transfer of shares between these categories and its financial impact Equity derivative products - stock futures, index futures, put options, call options Contract for difference - I could get a lot of accounting stuff in this book and I have found it hard to get from any other source ADR/GDR - the concepts of conversion of the securities from ADR market to the local market etc and its accounting treatment Hedge Accounting: Hedge accounting for equity options. I thought it is highly complex but the author has simplified the subject very succinctly. Overall I think this is a very practical reference book.

6 of 6 people found the following review helpful. An Expert Guide that makes a complex subject readily understandable By Victor Ong Mr. R. Venkata Subramani has written a very timely book on accounting of financial instruments (i.e. Equities, Futures and Options). This practical book treats this complex subject in a way that gives clear guidance on the subject. With 14 Chapters in total, this is the most comprehensive book I have ever come across that discusses the accounting treatment and disclosures for a wide array of financial instruments, i.e. Equity Investments, Equity Derivatives, Equity Index Futures, Equity Stock Futures, Equity Call Options, Equity Put Options, Contract for Difference, Short Equity Investments, and ADR/GDR Investments. While accounting for such financial instruments is neither simple nor widely understood, each chapter in this book is accompanied by illustrations to explain the concepts discussed, supported by the use of journal entries and T-Accounts that are clearly explained. Through the many interesting illustrations, Mr. R. Venkata Subramani skilfully covers the accounting treatment in an extremely lucid, intelligible and concise manner. In summary, this is one of the few accounting books available on the market that make a complex subject understandable and even enjoyable. I would strongly recommend this book to anybody wishing to understand how financial instruments covering Equities, Futures and Options are treated by the accountants. Also, I sincerely look forward to seeing Mr. R. Venkata Subramani writing a book on currency swaps and I will certainly be the first few to grab the book.

Accounting for Investments: Equities, Futures and Options

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.

About the Author A graduate of the University of Madras, R. Venkata Subramani is a Chartered Accountant who began his career with a professional accounting firm in Chennai before becoming the Managing Director of Quintegra Solutions Limited from 1994–2004. Since 2005, he is the Chief Operations Officer of Variman Capital Markets Services Private Limited in Chennai, India. Venkata Subramani manages a team of core finance and accounts professionals and is responsible for the daily operations including the preparation of net asset value (NAV), portfolio valuation and accounting, partnership allocation and accounting, for various global clients. Venkata Subramani taught at the Institute of Chartered Accountants of India and the University of Madras from 1984–1990. He lives in Chennai with his wife and daughter.