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Nota di contenuto	Accounting for Investments: Equities, Futures and Options; Contents; Foreword; Preface; Acknowledgments; Chapter 1: Financial Instruments; Learning Objectives; Accounting Standards for Financial Instruments; Definition of Financial Instruments; Categories of Financial Instruments; Fair Value Measurement Concepts; Recognition and Derecognition of Financial Instruments; Types of Investments; Difference between Investment and Speculation; Two Major Standards: U.S. GAAP and IFRS; Summary; Exercises; Chapter 2: Accounting for Equity Investments: Trading; Learning Objectives Accounting Standards for Equity Investments Definition of Equity Securities; Passive Investments: Less than 20 Percent; Significant Influence: 20-50 Percent; Controlling Interest-More than 50 Percent; Exchange-Traded Securities versus Over-the-counter Securities; The Trade Life Cycle for Equity Trading Securities; FX Revaluation and FX Translation Process; Trade Date Accounting versus Settlement Date Accounting; Distinction between Capital Gains and Currency Gains; Summary; Exercises; Chapter 3: Accounting for Equity Investments: Available-for-Sale; Learning Objectives Accounting Standards for Equity Investments: Available-for-sale Basic Understanding of AFS; The Trade Life Cycle for Available-for-sale Equity; FX Translation on AFS Securities; Impairment of AFS Securities;

Summary; Exercises; Chapter 4: Transfer of Categories; Learning Objectives; Transfer between Categories; Presentation in Income Statement; Deferred Tax Effects on Unrealized Gain/Loss; Summary; Exercises; Chapter 5: Equity Derivatives: Theory; Learning Objectives; Accounting Standards for Equity Derivatives; Derivatives in a Financial Security

Definition of Derivatives per Accounting StandardsForward Contract; Futures Contract; Futures versus Forwards; Components of a Futures Contract; Open Interest in Derivatives Contracts; Method of Computing Open Interest; What Does Change in Open Interest Indicate?; Pricing of a Futures Contract; Stock Futures and Index Futures; Summary; Exercises; Chapter 6: Accounting for Equity Index Futures; Learning Objectives; The Trade Life Cycle for Equity Index Futures; Illustrations with FX Translation; Summary; Exercises; Chapter 7: Accounting for Equity Stock Futures; Learning Objectives

Trade Life Cycle for Equity Stock FuturesIllustrations; Summary; Exercises; Chapter 8: Accounting for Equity Call Options; Learning Objectives; Accounting Standards-Derivative Instruments and Hedging Activities; Trade Life Cycle for ETOs-Long Call Non-hedging; Illustrations; Trade Life Cycle for Exchange-Traded Options-On Writing a Call Option; Illustrations; Summary; Exercises; Chapter 9: Accounting for Equity Put Options; Learning Objectives; Trade Life Cycle for Exchange-Traded Options-Long Put, Non-hedging; Illustrations

Trade Life Cycle for Exchange-Traded Options-On Writing a Put Option

Sommario/riassunto

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 f
