

1. Record Nr.	UNINA990009076640403321
Titolo	Zeitschrift für deutsches Altertum und deutsche Literatur
Pubbl/distr/stampa	Leipzig - Berlin, : Steiner
ISSN	0044-2518
Lingua di pubblicazione	Tedesco
Formato	Materiale a stampa
Livello bibliografico	Periodico
2. Record Nr.	UNINA9910810819403321
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Titolo	Accounting for derivatives and hedging activities / / Frank J. Beil
Pubbl/distr/stampa	New York, New York (222 East 46th Street, New York, NY 10017) : , : Business Expert Press, , 2013
ISBN	1-60649-591-7
Edizione	[First edition.]
Descrizione fisica	1 online resource (164 p.)
Collana	Financial accounting and auditing collection, , 2151-2817
Disciplina	332.645
Soggetti	Derivative securities - Accounting Hedge funds - Accounting
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Part of: 2013 digital library.
Nota di bibliografia	Includes bibliographical references (pages 145-146) and index.
Nota di contenuto	Examples index -- 1. Financial reporting implications -- 2. Hedge criteria and hedge effectiveness -- 3. Accounting for fair value hedges -- 4. Cash flow hedges -- 5. Foreign currency hedges -- 6. Presentation and disclosure -- Appendix 1. Scope issues -- Appendix 2. Embedded derivatives -- Notes -- Index.
Sommario/riassunto	Derivatives, and derivatives used to hedge financial and operating functions, are designed to allow managers of firms to manage effectively the downside risk of their financial and operating strategies. They also can be very useful tools that allow managers and executives to accurately predict financial and operational performance and manage the investment communities expectations regarding overall

firm performance. Derivatives and hedges, however, if not properly designed in conjunction with the firm's risk management strategy, can be potentially disastrous for the firm. The ongoing financial turmoil in markets can be partially explained by company managers and executives not understanding the potential financial statement impact when derivative markets move in a particular direction for longer periods of time than anticipated by firms.
