

1. Record Nr.	UNIORUON00281616
Autore	HAELEWYCK, Jean-Claude
Titolo	Grammaire comparées des langues sémitiques : Eléments de phonétique, de morphologie et de syntaxe / Jean-Claude Haelewick
Pubbl/distr/stampa	Bruxelles, : Safran, 2006
ISBN	28-7457-003-6
Descrizione fisica	191 p. ; 23 cm
Classificazione	VOA II
Soggetti	LINGUE SEMITICHE - Studi comparati
Lingua di pubblicazione	Francese
Formato	Materiale a stampa
Livello bibliografico	Monografia
2. Record Nr.	UNINA9910146126603321
Autore	Butler Cormac
Titolo	Accounting for financial instruments / / Cormac Butler
Pubbl/distr/stampa	Chichester, England ; ; Hoboken, NJ, : Wiley, c2009
ISBN	9786612028243 9781119206989 1119206987 9781282028241 1282028243 9780470743751 0470743751
Descrizione fisica	1 online resource (298 p.)
Disciplina	657.76
Soggetti	Financial instruments - Accounting Financial instruments - Accounting - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia

Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	<p>Accounting for Financial Instruments; Contents; Preface; 1 Introduction; 1.1 Introduction; 1.2 Scope of the book; 1.3 Background; 1.4 Concerns over the misuse of financial instruments; 1.5 Complexity; 1.6 Revenue recognition; 1.7 Inappropriate reward incentives; 1.8 Protection for shareholders; 1.9 Measuring the 'traders' dilemma'; 2 Accounting Foundations; 2.1 Introduction; 2.2 IASB improvements; 2.3 The framework; 2.4 Fair value or cost; 2.5 Artificial volatility; 2.6 Cost model; 2.7 Cherry-picking; 2.8 Subjective valuations; 2.9 Proactive vs. reactive; 2.10 Goodwill</p> <p>2.11 Market value accounting2.12 IFRS and its contribution to banking crises; 2.13 IFRS post-Enron; 2.14 Conclusion; 3 Corporate Governance; 3.1 Introduction; 3.2 Corporate governance; 3.3 Small vs. large shareholdings; 3.4 Traders' dilemma; 3.5 Moral hazard; 3.6 Credit rating agencies I; 3.7 Shareholder democracy; 3.8 Structured products; 3.9 Revenue recognition; 3.10 Non-consolidation; 3.11 Credit rating agencies II; 3.12 Accounting standards and lobbying; 3.13 Investment entities; 3.14 Conclusion; Appendix: Constant proportion debt obligations; 4 Hedge Accounting; 4.1 Introduction</p> <p>4.2 Accounting for forward contracts4.3 Accounting pre-IAS 39; 4.4 Artificial volatility; 4.5 Hedge accounting rules; 4.6 Example: Forward rate agreement; 4.7 Conclusion; 5 Illustrative Examples: Hedge Accounting; 5.1 Introduction; 5.2 Illustration: Fair value hedge; 5.3 Credit spreads; 5.4 Cash flow interest rate swaps; 5.5 Time value vs. change in interest rates; 5.6 Long method fair value hedge; 5.7 Foreign exchange hedge; Appendix: Documentation; 6 Accounting for Structured Products (Market Risk); 6.1 Introduction; 6.2 Risk adjusted return on capital; 6.3 Bifurcation rules</p> <p>6.4 The reward for risk6.5 Protection for shareholders; 6.6 Illustration: The structured products problem; 6.7 The accounting treatment under embedded derivative rules; 6.8 Past mistakes; 6.9 Conclusion; Appendix 6.1: Overview of embedded derivative rules in international accounting reporting standards; Appendix 6.2: Introduction to derivatives; 7 Accounting for Credit Risk; 7.1 Introduction; 7.2 Loan approvals; 7.3 Credit spreads; 7.4 Accounting standards; 7.5 Credit rating agencies; 7.6 Credit derivatives; 7.7 Accounting for loans; 7.8 Changes in the accounting standards</p> <p>7.9 Accounting rules on credit derivatives and financial guarantees7.10 Structured credit products: an extra layer of complexity; 8 Accounting for Structured Products (Credit Risk); 8.1 Introduction; 8.2 Securitisation overview; 8.3 Regulatory arbitrage; 8.4 Prepayment risk synthetic securitisations; 8.5 Accounting for credit risk; 8.6 Accountants, regulators and credit agencies; 8.7 Complexity; 8.8 Disclosure; 8.9 Credit Suisse fiasco; 8.10 Monoline insurance companies; 8.11 Accounting implications; 8.12 First to default; 8.13 SFAS 157 valuations; 8.14 Conclusion</p> <p>9 Off-Balance Sheet Accounting</p>
Sommario/riassunto	<p>This practical book shows how to deal with the complicated area of accounting of financial instruments. Containing a huge number of sophisticated worked examples, the book treats this complex subject in a way that gives clear guidance on the subject. In an introductory, controversial overview of the subject, the book highlights the mistakes that both auditing firms and the accounting standard setters are making, and demonstrates the contribution the International Financial Reporting Standards have made to the current credit crisis.</p>

