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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>

