

1. Record Nr.	UNINA9910158778703321
Autore	Warren John C.
Titolo	Airborne operations in World War II, European theater // Dr. John C. Warren
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ISBN	1-78625-297-X
Descrizione fisica	1 online resource (390 pages)
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Soggetti	World War, 1939-1945 - Aerial operations, American World War, 1939-1945 - Aerial operations, British Military operations, Aerial - American
Lingua di pubblicazione	Inglese
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Livello bibliografico	Monografia

2. Record Nr.	UNINA9910818326503321
Autore	Subramani R. Venkata
Titolo	Accounting for Investments, Fixed Income Securities and Interest Rate Derivatives : Fixed Income and Interest Rate Derivatives - A Practitioner's Handbook
Pubbl/distr/stampa	Chichester, : Wiley, 2011
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Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references (p. 705) and index.
Nota di contenuto	Accounting for Investments; Contents; Foreword; Introduction; Preface; Acknowledgments; Chapter 1: Fixed Income Securities-Theory; Learning Objectives; Fixed Income Securities in General; Basics of the Bond Market; Types of issues and special characteristics; Bond coupon; Bond maturity; Bond pricing; Yield measures; Duration; Corporate bonds; Municipal bonds; Zero coupon bonds; Risks of investment in bonds; Definition of Financial Instruments; Financial asset; Financial liability; Equity instrument; Derivative; Categories of Financial Instruments-An Overview; Amendment made through IFRS 9 US GAAP proposals Fair value through profit or loss (FVPL); Available-for-sale; Held-to-Maturity (HTM); Questions; Theory questions; Chapter 2: Fixed Income Securities-Fair Value through Profit or Loss; Learning Objectives; Meaning and Definition of Fixed Income Securities; Classification of Debt Securities as ""Fair Value through Profit or Loss""; Fair value concept; Financial assets and financial liabilities held for trading; Fixed income security as a hedged item; Accounting for Fixed

Income Securities; Trade Life Cycle for Fixed Income Securities-Fair Value through Profit or Loss
Additional events in the trade life cycle Buy the bond; Accrued interest purchased; Pay the contracted amount for the bond; Corporate Action; Coupon accrual; Reversal of accrued interest purchased; Coupon receipt; On accounting for interest based on amortization; Accrual of interest on valuation date; Valuation of bond on valuation date; Reversal of interest accrued; On selling the bond (liquidation); Interest on bonds sold; Receive the consideration; Ascertain the profit/loss on the sale; FX revaluation process; FX translation process; Additional Events in the Trade Life Cycle
Early redemption Maturity; Write off; Complete Solution to the Illustration; FX Revaluation and FX Translation Process; Functional currency, foreign currency and presentation currency; Primary economic environment; Primary factors; Additional factors; Additional factors for a foreign operation; Foreign currency transaction; Initial recognition; Monetary and non-monetary items; Carrying amount-non-monetary assets; Exchange differences on monetary items; Exchange differences on non-monetary items; FX revaluation process; FX translation process; FX revaluation entries; FX translation entries Consummated FX translation entry Transient FX translation entries; Distinction between Capital Gain and Currency Gain; Illustration 1: Investment in Bonds held for Trading Purposes; Bond-trading-Problem 1-USD; Solution to Illustration 1: Investment in Bonds held for Trading Purposes; Problem 1: Investment in Bonds (Trading) in Foreign Currency (AUD); Accounting Entries in Functional Currency; Summary; Questions; Theory questions; Objective questions; Journal questions; 1. Bond-trading-problem-USD; 2. Bond-trading-problem-GBP; 3. Bond-trading-problem-JPY
Chapter 3: Fixed Income Securities-Available-for-Sale

Sommario/riassunto

A comprehensive guide to new and existing accounting practices for fixed income securities and interest rate derivatives The financial crisis forced accounting standard setters and market regulators around the globe to come up with new proposals for modifying existing practices for investment accounting. Accounting for Investments, Volume 2: Fixed Income and Interest Rate Derivatives covers these revised standards, as well as those not yet implemented, in detail. Beginning with an overview of the financial products affected by these changes-defining each product, the way
