Record Nr. UNINA9910782817203321 Autore Ramirez Juan <1961-> Titolo Accounting for derivatives [[electronic resource]]: advanced hedging under IFRS / / Juan Ramirez Chichester; ; Hoboken, NJ, : John Wiley & Sons, c2007 Pubbl/distr/stampa **ISBN** 1-119-99492-6 1-118-67347-6 1-282-34280-0 9786612342806 0-470-72344-0 Descrizione fisica 1 online resource (443 p.) Collana Wiley finance series Disciplina 657.7 657/.7Soggetti Financial instruments - Accounting - Standards Derivative securities - Accounting Hedging (Finance) - Accounting 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 (p. [419]) and index. Nota di contenuto Accounting for Derivatives; Contents; Preface; 1 The Theoretical Framework; 2 An Introduction to the Derivative Instruments; 3 Hedging Foreign Exchange Risk; 4 Hedging Foreign Subsidiaries; 5 Hedging Interest Rate Risk; 6 Hedging Foreign Currency Liabilities; 7 Hedging Equity Risk; 8 Hedging Commodity Risk; 9 Hedge Accounting: A Double Edged Sword; References; Index Accounting for Derivatives: Advanced Hedging under IFRS is a Sommario/riassunto comprehensive practical guide to hedge accounting. This book is neither written by auditors afraid of providing opinions on strategies for which accounting rules are not clear, nor by accounting professors lacking practical experience. Instead, it is based on day-to-day experience, advising corporate CFOs and treasurers on sophisticated hedging strategies. It covers the most frequent hedging strategies and addresses the most pressing challenges that corporate executives find

today. The book is case-driven with each case anal