

Financial Instruments Accounting	B4FIA	5.0	4
Goals of Competency: The course deals with financial instruments accounting according IAS/IFRS. Students learn the different types of financial instruments (e.g. shares, bonds, hybrid instruments, swaps, futures, forwards, options) and the accounting rules for recognition, presentation and measurement of financial instruments according IAS 39/IFRS 9. Teaching Contents: The module includes the fundamentals of the IFRS-accounting of financial instruments, the balancing and evaluation regulations and contains practical exercises. - Objectives - Overview financial instruments (originated financial instruments and derivatives) - Scope and Definitions - Recognition - Presentation - Measurement - Hedge Accounting - Disclosures The Textbook used is: Henkel, Knut; Accounting Financial Instruments / Rechnungslegung von Finanzinstrumenten IFRS / HGB – Bilinguale Ausgabe englisch/deutsch, Norderstedt			