

## Featured Library Books of the Month

### THIS MONTH'S TOPIC

#### Hedge Accounting

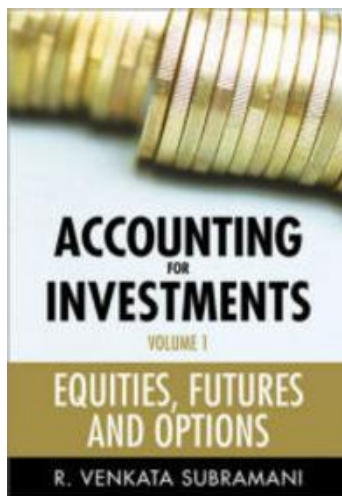
[Books](#)

[E-books](#)

[E-journals](#)

[Related  
information](#)

#### Books



**Title:** Accounting for Investments  
**Author(s):** R. Venkata Subramani  
**Publisher:** John Wiley & Sons (Asia)  
**Year of Pub.:** 2009  
**Call no.** HF5686 .I6 S83 v.1  
**ISBN.:** 9780470824313

- ◆ This book offers a comprehensive overview of these key financial instruments and their treatment in the accounting sector, with special reference to the regulatory requirements. The book uses the US GAAP requirements as the standard model and the IFRS variants of the same are also given.

Accounting for Investments starts from the basics of each financial product and:

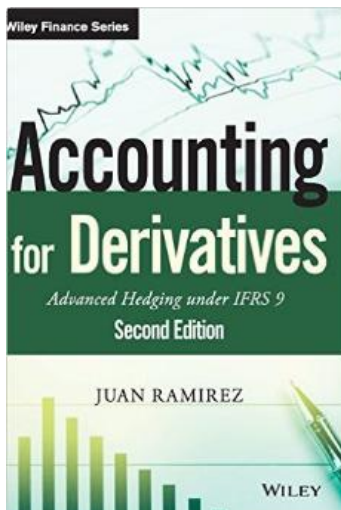
- defines the product
- analyses the structure of the product
- evaluates its advantages and disadvantages
- describes the different events in the trade cycle
- elaborates on the accounting entries related to these events

The author also explains how the entries are reflected in the general ledger accounts, thus providing a macro level picture for the reader to understand the impact of such accounting.

The book includes the chapters on:

- Financial Instruments
- Accounting for Equity Investments: Trading
- Accounting for Equity Investments: Available-for-Sale
- Transfer of Categories
- Equity Derivatives: Theory
- Accounting for Equity Index Futures
- Accounting for Equity Stock Futures
- Accounting for Equity Call Options
- Accounting for Equity Put Options
- Equity Options: Hedge Accounting
- Accounting for Contract for Difference
- Accounting for Short Equity Investments
- Accounting for ADR/GDR Investments
- Presentation and Disclosures

## E-books



<b>Title:</b>	Accounting for Derivatives: Advanced Hedging under IFRS 9
<b>Author(s):</b>	Juan Ramirez
<b>Publisher:</b>	John Wiley & Sons, Inc.
<b>Edition:</b>	2nd ed.
<b>Year of Pub.:</b>	2015
<b>Call No.:</b>	HF5681.F54 .R35 2015eb
<b>eISBN.:</b>	9781118817940 (ebk.)
<b>Access via:</b>	<a href="#">Ebrary</a>

## E-journals (Access via ProQuest)

- It's Time to Speak up on Hedge Accounting

Treasury; Risk Staff. Treasury & Risk. Breaking News (Sep 19, 2016).



- Proposed Accounting Standards Update (ASU), Investments-Equity Method and Joint Ventures (ASC 323): Simplifying the Equity Method of Accounting/Proposed Accounting Standards Update (ASU), Derivatives and Hedging (ASC 815): Effect of Derivative Contract Novations on Existing Hedge Accounting Relationships (Issue 15-D, A proposed consensus of the FASB Emerging Issues Task Force (EITF))/Proposed Accounting Standards Update (ASU), Derivatives and Hedging (ASC 815): Contingent Put and Call Options in Debt Instruments (Issue 15-E, A proposed consensus of the EITF)  
Weiss, Judith, CPA. Miller GAAP Update Service 15.17 (Sep 15, 2015): 1-8.
- FASB Proposes Amendments to Hedge Accounting Guidance  
Anonymous. Bank Auditing and Accounting Report 48.11 (Sep 2015): 3-4.
- The Effect on an Existing Hedge Accounting Relationship of a Change in the Counterparty to the Designated Hedging Instrument  
Afterman, Allan B, CPA, PhD. Accounting & Auditing Update Service 29 (Aug 2015): 1-2.
- Hedge Accounting under IFRS 9 Friend or FOE?  
Mavhiki, Rodgers. Accountancy SA (Jul 2014): 22-23.
- Hedge Accounting: is it Feasible?  
Kun, Angie Ah, CA(SA). Accountancy SA (Dec 2013/Jan 2014): 26-27.

## **Related information**

[HKFRS9 \(A Plus, HKICPA, May 2015\)](#)

[IFRS 9: General Hedge Accounting \(PwC, April 2015\)](#)

[Hong Kong Financial Reporting Standard 9: Financial Instruments \(Hedge Accounting and amendments to HKFRS 9, HKFRS 7 and HKAS 39\) \(Members' Handbook, HKICPA, December 2013\)](#)

[Pitfalls of Derivatives Redesignation: Lee Yin-toa Explains Common Hedge Accounting Mistakes in Hong Kong \(A Plus, HKICPA, November 2010\)](#)