

Course	Code	ECTS	LPW
Financial Instruments Accounting	B4FIA	5.0	4
<p>Goals of Competency:</p> <p>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.</p> <p>Teaching Contents:</p> <p>The module includes the fundamentals of the IFRS-accounting of financial instruments, the balancing and evaluation regulations and contains practical exercises.</p> <ul style="list-style-type: none"> - Objectives - Overview financial instruments (originated financial instruments and derivatives) - Scope and Definitions - Recognition - Presentation - Measurement - Hedge Accounting - Disclosures <p>The Textbook used is: Henkel, Knut; Accounting Financial Instruments / Rechnungslegung von Finanzinstrumenten IFRS / HGB – Bilinguale Ausgabe englisch/deutsch, Norderstedt</p>			