



Zum Discussion Paper DP/2014/1 "Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging"

By Ralf Berger

GRIN Verlag Jul 2015, 2015. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Titel. Neuware - Studienarbeit aus dem Jahr 2014 im Fachbereich BWL - Rechnungswesen, Bilanzierung, Steuern, Note: 1,5, Frankfurt School of Finance & Management, Sprache: Deutsch, Abstract: Ziel der vorliegenden Arbeit ist es, eine kritische Würdigung des kürzlich veröffentlichten Discussion Papers DP/2014/1 'Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging' vorzunehmen. Die Arbeit fokussiert sich primär auf die Auswirkungen für den Bankenbereich hinsichtlich der Steuerung von Zinsrisiken. Das International Accounting Standard Board (IASB) hat am 24. Juli 2014 die finale Fassung von IFRS 9 veröffentlicht und den 1. Januar 2018 als verpflichtenden Erstanwendungstermin bekanntgegeben. Die Vorschrift ersetzt den bisher gültigen und aufgrund seiner Komplexität viel kritisierten IAS 39 im Rahmen des dreistufigen IAS 39 Replacement Projects. Die ursprüngliche Absicht des IASB auch Neuregelungen für offene Portfolios im Rahmen von Phase 3 'Hedge Accounting' in IFRS 9 aufzunehmen, wurde im Mai 2012 aus dem Projekt ausgeklammert und in ein eigenes Sonderprojekt mit längerer Entwicklungsdauer überführt. Da IFRS 9 keine spezifischen Regelungen zur Bilanzierung von Sicherungsbeziehungen auf Macro-Ebene enthält (macro hedge accounting), soll ein speziell für Macro Hedges...

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