



Accounting for Investments, Fixed Income Securities and Interest Rate Derivatives: A Practitioner's Handbook (Volume 2)

R. Venkata Subramani

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A comprehensive guide to new and existing accounting practices for fixed income securities and interest rate derivatives

The financial crisis forced accounting standard setters and market regulators around the globe to come up with new proposals for modifying existing practices for investment accounting. *Accounting for Investments, Volume 2: Fixed Income and Interest Rate Derivatives* covers these revised standards, as well as those not yet implemented, in detail.

Beginning with an overview of the financial products affected by these changes—defining each product, the way it is structured, its advantages and disadvantages, and the different events in the trade life cycle—the book then examines the information that anyone, person or institution, holding fixed income security and interest rate investments must record.

- Offers a comprehensive overview of financial products including fixed income and interest rate derivatives like interest rate swaps, caps, floors, collars, cross currency swaps, and more
- Follows the trade life cycle of each product
- Explains how new and anticipated changes in investment accounting affect the investment world

Accurately recording and reporting investments across financial products requires extensive knowledge both of new and existing practices, and *Accounting for Investments, Volume 2, Fixed Income Securities and Interest Rate Derivatives* covers this important topic in-depth, making it an invaluable resource for professional and novice accountants alike.

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