DESCRIPTION

Accounting for Derivatives: Advanced Hedging under IFRS is a comprehensive practical guide to hedge accounting. This book is neither written by auditors afraid of providing opinions on strategies for which accounting rules are not clear, nor by accounting professors lacking practical experience. Instead, it is based on day-to-day experience, advising corporate CFOs and treasurers on sophisticated hedging strategies. It covers the most frequent hedging strategies and addresses the most pressing challenges that corporate executives find today.

The book is case-driven with each case analysing in detail a real-life hedging strategy. A broad range of hedging strategies have been included, some of them using sophisticated derivatives.

The objective of this book is to provide a conceptual framework based on the extensive use of cases so that readers can create their own accounting interpretation of the hedging strategy being considered. Accounting for Derivatives will be essential reading for CFOs, internal auditors and treasurers of corporations, professional accountants as well as derivatives professionals working at commercial and investment banks.

Key feature include:

• The only book to cover IAS39 from the derivatives practitioner’s perspective

• Extensive real-life case studies to providing essential information for the practitioner
• Covers hedging instruments such as forwards, swaps, cross-currency swaps, and combinations of standard options as well as more complex derivatives such as knock-in forwards, KIKO forwards, range accruals and swaps in arrears.

• Includes the latest information on FX hedging and hedging of commodities

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**ABOUT THE AUTHOR**

*Juan Ramirez* currently works at BNP Paribas in London and is responsible for the marketing of strategic equity derivatives to the Iberian corporate and institutional clients. After earning a bachelor degree in electrical engineering at the ICAI university in Madrid, he joined the consumer products group at Arthur Andersen where he spent five years gaining a substantial exposure to the accounting world. After earning an MBA degree from University of Chicago, Mr. Ramirez moved to London to work at Chase Manhattan (currently JP Morgan). He has also worked at Lehman Brothers, Barclays Capital and Banco Santander.

Mr. Ramirez has devoted more than 15 years marketing structured derivatives solutions, being involved in commodity, credit, equity, fixed income and foreign exchange derivatives. He witnessed how the first time adoption of IFRS in 2005, greatly changed the way European entities made their hedging decisions using derivatives. Since then he has spent a substantial amount of his time helping entities to minimise the accounting impact of highly structured derivatives transactions. Mr. Ramirez is married and has three children.

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