

# **MASTER OF SCIENCE IN WEALTH MANAGEMENT**

## **MAÎTRISE UNIVERSITAIRE EN GESTION DE PATRIMOINE**

### **ACCOUNTING FOR FINANCIAL INSTRUMENTS (S416001)**

Prof. Franck MISSONIER-PIERA

3 crédits

Semestre : automne

Teaching language: English

#### **Objectif**

This course aims at providing a general overview of the main international accounting standards relative to the recording and reporting of financial instruments. At the end of the course, students will be able to read and understand (within the financial statements) the main financial transactions such as bond issues, investment in derivatives and/or hedging activities.

#### **Descriptif**

Based on exercises and problems, the course covers the recording and reporting of the main financial instruments such as stocks, bonds and derivatives. Hedging activities are also addressed.

#### **Assessment**

Written exam