

Course Description – Curriculum 2018

Subject: AC424 Fair Value Accounting

Credits: 3

Prerequisite: AC311 and AC312

Description: Fair value hierarchy; Measurement of fair value; Fair value accounting implicated in the global financial crisis; Accounting for financial instruments (including derivatives); Fair value option; Fair value of own debts; Hedge accounting; Impairment of financial assets; Accounting for share-based payments.