



## ACCOUNTING FOR INVESTMENT

### Background

This course gives a complete overview of the accounting procedures in all the major investment areas: Equities, Fixed Interest, Futures and Options including aspects such as the main Corporate Actions.

### Delegates

- Investment accounting staff and their supervisors who want a complete overview.
- Auditors, both internal and external
- Pension Fund and Pension Accounting staff
- Life assurance and insurance company Accounting staff
- Fund Pricing and Fund Management Accounting staff.

While no specific knowledge is assumed, delegates must have at least 3 months' experience in an Investment accounting area. This course is not suitable for those requiring a review of complex problems in the areas covered.

### Main Content Sections

- Introduction to accounting and its concepts and the IFRS impact.
- Basic accounting practices and terminology.
- Investment types and the impact of IAS 32 on the equity/liability equation
- From double entry to trial balance & the impact of accounting systems
- Types of investment.
- Accounting for corporate actions.
- Recording investment activity.
- Accounting for equity investments including the new hedging rules.
- Accounting for fixed interest investments including accruals, accumulations and amortisation.
- Accounting for investment income – the capital problem
- Accounting of basic derivatives overview including IAS 39
- Valuation of investments
- The impact of fair value and financial instruments open market values

**Duration**      2 days

**London:**      27-28 February 2013

**Fee:**            £980 + VAT

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