



# Accounting and Tax Rules for Derivatives (Frank J. Fabozzi Series)

*Mark J. P. Anson*

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## **Accounting and Tax Rules for Derivatives (Frank J. Fabozzi Series)** Mark J. P. Anson

Derivatives and credit derivatives have emerged as significant areas of interest in portfolio planning and risk management. In this book, Mark Anson examines the accounting and taxation implications of these instruments, including the new accounting rules for derivative instruments promulgated by the financial Accounting Standards in the United States, the Accounting Standards Board in Great Britain, and the International Accounting Standards Committee. Regulatory requirements for disclosing derivatives and tax considerations for derivative instruments are discussed (including TRA-97.)

Additionally, the book reviews the regulatory accounting deadlines introduced by the Securities and Exchange Commission and the Commodity Futures Trading Commission.

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