

## **Course Description – Curriculum 2018**

FN455 Models for Financial – Instrument Reporting

Credits: 3

**Prerequisite:** FN311 and FN312

**Description:** The course introduces theoretical models for calculating the fair values of financial instruments, especially derivatives and embedded derivatives, estimating impairment vales of credit assets, and analyzing hedging for risk management. The results serve as inputs for financial reports under accounting standards.