



Global Expertise

HedgeStar services clients around the globe. Every region has unique requirements as it relates to accounting standards. Our team of accounting professionals have the knowledge and experience to handle global strategies.

Understand the Impact of IFRS 9 Hedge Accounting Adoption

HedgeStar provides an IFRS 9 Assessment service that allows companies to evaluate the impact of adopting IFRS 9 hedge accounting for existing or potential hedge relationships.

The IFRS 9 Assessment service includes the following components:



**Risk Management
Memorandum**



**Quantitative
Analysis**



**Reporting
Preview**

HedgeStar tailors the IFRS 9 Assessment for each client's unique needs and hedging program, existing or planned. The result is a comprehensive understanding of the impact of IFRS 9 hedge accounting adoption on hedging strategies, portfolios, methodologies, and financial statements.

IFRS 9 Assessment Service - The right choice for ...

Financial officers and controllers seeking to assess the impact of IFRS 9 adoption on their hedging strategies, portfolios, methodologies, and financial statements.

Financial institutions migrating from US GAAP to IFRS and needing an expert evaluation of their IFRS 9 adoption issues.

Accounting firms that lack expertise in IFRS 9 but are helping clients adopt IFRS.



IFRS 9 Adoption

The International Accounting Standards Board (IASB) has completed its reform of the standard for financial instruments accounting – International Financial Reporting Standard 9 (“IFRS 9” or the “Standard”). IFRS 9 becomes effective January 1, 2018, however the IASB provides options for early adoption of the Standard. Companies may either adopt the Standard in its entirety, or may adopt in isolation the requirements for recording gains and losses on financial liabilities measured at fair value.



Risk Management Memorandum

HedgeStar’s Risk Management Memorandum articulates the risk management objective, eligibility of hedging instruments and hedged items, methods for satisfying hedge effectiveness requirements and the qualification for hedge accounting.



Quantitative Analysis

HedgeStar’s Quantitative Analysis demonstrates the economic relationship between the hedged item(s) and hedging instrument(s) and identifies any sources of ineffectiveness. This also includes a determination of a hedge ratio that is consistent with the risk management objective.



Reporting Preview

HedgeStar’s Reporting Preview is generated using our hedge accounting system of record, Reval (www.reval.com). It provides companies with clarity regarding the deliverables they will receive on a recurring basis after subscribing to our hedge accounting services:

Fair Values Report – Shows the mark-to-market value(s) for hedging instrument(s) and hedged item(s) along with any credit adjustment and settlements as of the measurement date.

Effectiveness Report – Shows the results of the tests for hedge ineffectiveness based on the hedge relationship(s) as of the measurement date.

General Ledger (GL) Balances – Shows the balances impacted by the hedge relationship in the statement of financial position and statement of comprehensive income as of the measurement date.

Get Started Today!



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