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| **القياس والإفصاح عن الأدوات المالية المشتقة في القوائم المالية** | | | | Thesis Title |
| **2007** | | | | Year |
| **This study aims at introducing a suggested pattern to be useful for all financial institutions for the purposes of disclosing the financial instruments in their annual financial reports . It requires to separate between the derivative financial instruments that are used for circulating or trading and those which are used in the administration of risk , and the fair value disclosure of these instruments as well as distinction between the income achieved by this circulation and conventional investment instruments .Also to disclose the goals behind using the instruments for the purposes of hedged or administerating the risk and the applied strategies to implement these goals to face the needs of the financial reports users including the accounting information which accurately dipicts the economic events which have affected the economic unit during the activity period.**  **To accomplish the study obgectives, the following hypothesis was used : " the availability of a sufficient disclosure in the financial reports about the use of the financial instruments and the way they are treated and measured in the accounting records , contributes in assisting the financial data users to take wise decisions " .**  **To test the pattern , Al-Ahly Baghdad Bank was chosen for the purpose , because it is considered one of the comprehensive banks which offer a complete financial and banking service to meet the developed and growing needs of its customers . Therefor , this service helps the bank´s resources and income to increase , on the one hand , and enable the bank to keep its present customers as well as attracting more new ones . Moreover, it supports the achievement of a balance between the various econamic sectors through introducing diversified banking and financing services for all sectors . The data of the years , 2004 , 2005 , and 2006 of the Al-Ahly Baghdad Bank were chosen to examine the pattern .** | | | | Abstract |