ACCT 6391 (FIN 6391) Risk Accounting (3 semester credit hours) This course develops a framework for explaining the nature, uses, and financial reporting of derivatives. The course introduces the measurement of operational and financial risks and valuation of financial derivatives. Further analysis of the conceptual framework will be performed based on the extensive use of cases to allow students to create their own accounting interpretation of the hedging strategy. Prerequisites: (ACCT 3331 and ACCT 3332) or (ACCT 6330 and ACCT 6332). (3-0) Y