

Are you looking to simplify hedge accounting?

If your treasury is looking for a way to manage earnings volatility with an end-to-end workflow for a wide range of exposures—GTreasury has the answers.

GTreasury Hedge Accounting provides mark-to-market and effectiveness testing based on sound methodologies, measurement calculations built on sophisticated algorithms, and curves engineered with precision.

Hedge accounting made simple.

All of the most complex analytics and calculations are running in the background, which makes it easy for you to qualify hedges and stay compliant. The solutions from our platform are integrated, so accurate data generated from the hedge accounting is available system-wide to be used in updating your hedge accounting and risk management dashboards.

We help users manage earnings volatility with a workflow that encompasses a wide range of exposures. GTreasury Hedge Accounting supports international (IAS 39, IFRS 9) and U.S. (ASC 815) hedge accounting standards—and is followed closely by our experts who actively study updates to global and regional accounting standards and consult with public accountants.

Our advanced regression capabilities allow you to perform constant or declining maturity regression analysis to assess effectiveness of hedge relationships—and you can customize the frequency and number of data points used.

Easily utilize a variety of hedge types.

- Cash flow hedges of foreign exchange and interest rate risk
- Fair value hedges of foreign exchange and interest rate risk
- Net investment hedges of foreign exchange risk

Enjoy impressive functionality that meets today's demands.

- Relaxation of the change in the lesser of the cumulative change (30(b)) rule for cash flow and net investment hedges resulting in reduced P&L volatility
- Hedging of the benchmark rate for interest rate fair value hedges
- Treatment of option time value, currency basis and FX forward points as excluded components of OCI
- Amortization of option time value and FX forward points
- Partial term hedging of interest rate exposures
- Hedging of the contractually specified interest rate for IR cash flow hedges
- Qualitative retrospective effectiveness assessment
- Short cut method for fair value hedges of interest rates
- Critical terms match method for cash flow hedges of foreign exchange and interest rate risk



We bring clarity to hedge accounting.

Hedge Effectiveness Dashboard

The four quartiles of the Hedge Effectiveness Dashboard provide valuable visual representations of movements in market data and net earnings, in addition to changes in the hedge and exposure. All underlying data can also be displayed for each quartile by toggling an icon.



A range of processes, dashboards and reports are provided.

- Hedge processing enables new hedge relationships to be created and hedge effectiveness to be processed up to a specified date (processing may be rolled back and reprocessed)
- A hedge effectiveness dashboard provides a visual and grid representation of hedge performance, including regression scatter plot, market data and changes, and accounting history
- Hedge relationship reports provide a listing of all hedge relationships with key information
- Hedge allocation reports show the percent allocation of all derivatives to hedge relationships as well as the hedge item allocated to in the designation
- Hedge inception reports provide hedge designation inception documentation, including descriptions of the hedging and hedged instrument(s), inception valuations and key hedge designation information
- Hedge end of period reports provide the same information as hedge inception report plus end of period valuation and accounting results, periodic assessment test results and values, and cumulative life to date measurement results
- End of period summary report provides as of a given date cumulative measurement results for balance sheet, P&L and other comprehensive income (OCI) across all hedge relationships
- Hedge termination reports provide summary information across all terminated hedges up to a given date
- Reclassification reports show the cumulative reclassification from OCI to P&L for all hedge relationships up to a given date
- Effectiveness sensitivity reports show the impact of a user-defined market shock as of a given date on OCI and P&L for all hedge relationships as required by ASC 815
- End of period detail
- OCI release report with output classified into time buckets to facilitate disclosure reporting of balances to be released from OCI in future periods

GTreasury provides the clarity to act.

GTreasury is the leading innovator of integrated SaaS treasury and risk management solutions for the digital treasurer. We offer any combination of cash management, payments, financial instruments, risk management, accounting, banking and hedge accounting—all seamlessly integrated, on-demand worldwide and fully secured. Headquartered in Chicago, with offices serving EMEA (London) and APAC (Sydney), our global community includes more than 750 customers and over 30 industries reaching 160 countries worldwide.

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