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| 1. Record Nr.           | UNINA9910143679803321                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Autore                  | Ryan Stephen G                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Titolo                  | Financial instruments and institutions [[electronic resource] ] :<br>accounting and disclosure rules / / Stephen G. Ryan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Pubbl/distr/stampa      | Hoboken, N.J., : John Wiley & Sons, c2007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ISBN                    | 1-119-19672-8<br>1-280-83937-6<br>9786610839377<br>0-470-13957-9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Edizione                | [2nd ed.]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Descrizione fisica      | 1 online resource (530 p.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Disciplina              | 332.10681<br>657<br>657/.76                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Soggetti                | Financial instruments - Accounting<br>Financial institutions - Accounting<br>Electronic books.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Lingua di pubblicazione | Inglese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Formato                 | Materiale a stampa                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Livello bibliografico   | Monografia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Note generali           | Description based upon print version of record.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Nota di bibliografia    | Includes bibliographical references and index.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Nota di contenuto       | Financial Instruments and Institutions; Contents; Preface; WHY I WROTE THE BOOK; ENRON, SARBANES-OXLEY, AND CHANGES IN FINANCIAL REPORTING RULES FOR STRUCTURED FINANCE TRANSACTIONS; TOPICAL COVERAGE AND STRUCTURE OF THE BOOK; SIGNIFICANT CHANGES FROM THE FIRST EDITION; Acknowledgments; Chapter 1: Financial Instruments and Institutions; MAIN INGREDIENTS OF THE ANALYSIS OF FINANCIAL INSTRUMENTS; ACTIVITIES AND RISKS OF FINANCIAL INSTITUTIONS; VALUATION OF FINANCIAL INSTITUTIONS IN PRACTICE; NOTES; Chapter 2: Nature and Regulation of Depository Institutions; ACTIVITIES OF DEPOSITORY INSTITUTIONS BANK REGULATIONBANK SUBTYPES; RECENT TRENDS; NOTES; Chapter 3: Thrifts; FINANCIAL STATEMENT STRUCTURE; MAIN RISK-RETURN TRADE-OFFS AND FINANCIAL ANALYSIS ISSUES; NOTES; Chapter 4: Interest Rate Risk and Net Interest Earnings; VIEWS OF INTEREST RATE RISK; INTEREST RATE RISK CONCEPTS; ANALYSIS OF NET INTEREST EARNINGS; RATE-VOLUME ANALYSIS; REPRICING GAP DISCLOSURES; |

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## Sommario/riassunto

This book is an authoritative guide to the accounting and disclosure  
 rules for financial institutions and instruments. It provides guidance  
 from a "fair value" perspective and demonstrates the simplest and most  
 natural measurement basis for reporting financial instruments, as is  
 relevant for thrifts, mortgage banks, commercial banks, and property-  
 casualty and life insurers.