

| | |
|-------------------------|---|
| 1. Record Nr. | UNINA9910555124203321 |
| Autore | AICPA |
| Titolo | Depository and lending institutions : banks and savings institutions, credit unions, finance companies, and mortgage companies |
| Pubbl/distr/stampa | Durham, North Carolina : , : AICPA, , 2018 |
| ISBN | 1-119-55829-8 1-119-55836-0 1-948306-06-9 |
| Edizione | [1st edition] |
| Descrizione fisica | 1 online resource (843 pages) |
| Disciplina | 657.833 |
| Soggetti | Bank examination Electronic books. |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Includes index. |
| Nota di bibliografia | Includes bibliographical references. |
| Sommario/riassunto | The 2018 edition of this financial institution industry standard resource offers clear and practical guidance of audit and accounting issues such as transfers and servicing, troubled debt restructurings, financing receivables and the allowance for loan losses, and fair value accounting. It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters. |