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 1-119-55829-8 **ISBN** 1-119-55836-0 1-948306-06-9 Edizione [1st edition] 1 online resource (843 pages) Descrizione fisica 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

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