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ACCOUNTS FOR LOANS AND LOAN LOSSES; ACCOUNTING AND DISCLOSURE RULES FOR UNIMPARED LOANS; ACCOUNTING AND DISCLOSURE RULES FOR IMPAIRED LOANS  
LOAN PORTFOLIO QUALITY AND LOAN LOSS RESERVE  
ADEQUACYRESEARCH ON BANKS' LOAN LOSS RESERVES; APPENDIX 5A: SUNTRUST BANKS-AFTER THE RESTATEMENT; NOTES; Chapter 6: Fair Value Accounting for Financial Instruments: Concepts, Disclosures, and Investment Securities; FAIR VALUE ACCOUNTING FOR FINANCIAL INSTRUMENTS; DISCLOSURES OF THE FAIR VALUE OF FINANCIAL INSTRUMENTS; INVESTMENT SECURITIES; APPENDIX 6A: WASHINGTON FEDERAL'S BIG GAP; NOTES; Chapter 7: Mortgage Banks; MORTGAGE BANKING INDUSTRY, MAJOR PLAYERS, AND ACTIVITIES; FINANCIAL STATEMENT STRUCTURE  
MAIN RISK-RETURN TRADE-OFFS AND FINANCIAL ANALYSIS  
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RECENT SEC DECISIONS REGARDING STRUCTURED FINANCE TRANSACTIONSNOTES; Chapter 10: Commercial Banks; BALANCE SHEET; INCOME STATEMENT; CASH FLOW STATEMENT; NOTES; Chapter 11: Derivatives and Hedging; DERIVATIVES; HEDGING; SFAS NO. 133 (1998), AS AMENDED; FRAMEWORK FOR ASSESSING FINANCIAL INSTITUTIONS' DERIVATIVES AND HEDGING; NOTES; Chapter 12: Market Risk Disclosures; OVERVIEW OF FRR NO. 48 (1997); TABULAR FORMAT; SENSITIVITY APPROACH; VALUE-AT-RISK APPROACH; COMPARISON OF DISCLOSURE APPROACHES; EFFECT OF SUNTRUST'S DERIVATIVES AND HEDGING ON ITS MARKET RISK; RESEARCH APPENDIX 12A: BANK OF AMERICA'S DERIVATIVES, HEDGING, AND MARKET RISK

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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.

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