

1. Record Nr.	UNINA9910829804203321
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Titolo	Financial instruments and institutions [[electronic resource]] : accounting and disclosure rules // Stephen G. Ryan
Pubbl/distr/stampa	Hoboken, N.J., : John Wiley & Sons, c2007
ISBN	1-119-19672-8 1-280-83937-6 9786610839377 0-470-13957-9
Edizione	[2nd ed.]
Descrizione fisica	1 online resource (530 p.)
Disciplina	332.10681 657 657/.76
Soggetti	Financial instruments - Accounting Financial institutions - Accounting
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; NOTES; Chapter 5: Credit Risk and Losses; ECONOMICS OF CREDIT RISK;

ACCOUNTS FOR LOANS AND LOAN LOSSES; ACCOUNTING AND DISCLOSURE RULES FOR UNIMPAIRED 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
ISSUESACCOUNTING FOR FEES AND COSTS; NOTES; Chapter 8: Securitizations; WHY AND WHAT?; SECURITIZATION STRUCTURES; SFAS NO. 140; FINANCIAL ANALYSIS ISSUES; EMPIRICAL RESEARCH ON SECURITIZATIONS; SERVICING RIGHTS AND PREPAYMENT-SENSITIVE SECURITIES; APPENDIX 8A: DORAL FINANCIAL'S INTERESTING INTEREST-ONLY STRIPS; NOTES; Chapter 9: Elements of Structured Finance Transactions; SPECIAL-PURPOSE/VARIABLE-INTEREST ENTITIES; RELATED TRANSACTIONS; HYBRID FINANCIAL INSTRUMENTS; FINANCIAL GUARANTEES
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
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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.
