

1. Record Nr.	UNINA9910143679803321
Autore	Ryan Stephen G
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 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;

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
APPENDIX 12A: BANK OF AMERICA'S DERIVATIVES, HEDGING, AND MARKET RISK

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.

2. Record Nr.	UNINA9910888067903321
Autore	Socialpolitik Verein für
Titolo	Ueber Beteiligung der Arbeiter am Unternehmergewinn. : Gutachten auf Veranlassung des Vereins für Socialpolitik. (Schriften des Vereins für Socialpolitik VI)
Pubbl/distr/stampa	Berlin : , : Duncker & Humblot, , 2022 ©1874
ISBN	9783428572533 342857253X
Edizione	[1st ed.]
Descrizione fisica	1 online resource (53 pages)
Collana	Duncker & Humblot reprints
Soggetti	Profit-sharing Employee ownership
Lingua di pubblicazione	Tedesco
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Inhalt. -- Ueber die Frage der Gewinnbeteiligung der Arbeiter. Von Legationsrath Dr. Ernst v. Plener in Wien. -- Ueber die Frage von der Beteiligung der Arbeiter am Gewinn und Eigenthum der Fabriken. Gutachten erstattet von Dr. Max Weigert, Fabrikbesitzer in Berlin. -- Ueber die Frage von der Gewinnbeteiligung der Arbeiter. Gutachten von I. Neumann in Posegnick. -- Ueber die Frage der Gewinnbeteiligung der Arbeiter. Gutachten, erstattet in einem Briefe vom 25. Juni h. a. an den Vorstand des Vereins gerichtet, von I. Wertheim in Bornheim bei Frankfurt a. M.
Sommario/riassunto	This book, published in 1874, explores the concept of worker participation in business profits and ownership as a means to promote social harmony and improve the conditions of laborers. It examines whether profit-sharing or ownership alone, or in combination, can effectively achieve these goals. The text analyzes various implementations and their outcomes, discussing the potential benefits and drawbacks of worker involvement. It also considers the role of legislation and state intervention in facilitating such participation. The book is intended for policymakers, economists, and social reformers interested in labor relations and economic theory.

