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Autore	Ryan Stephen G
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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 Betheiligung der Arbeiter am Unternehmergewinn. : Gutachten auf Veranlassung des Vereins für Socialpolitik. (Schriften des Vereins für Socialpolitik VI)
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Nota di contenuto	Inhalt. -- Ueber die Frage der Gewinnbetheiligung der Arbeiter. Von Legationsrath Dr. Ernst v. Plener in Wien. -- Ueber die Frage von der Betheiligung der Arbeiter am Gewinn und Eigenthum der Fabriken. Gutachten erstattet von Dr. Max Weigert, Fabrikbesitzer in Berlin. -- Ueber die Frage von der Gewinnbetheiligung der Arbeiter. Gutachten von I. Neumann in Posegnick. -- Ueber die Frage der Gewinnbetheiligung 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.

