

# Accounting & Auditing

## • R O U N D T A B L E •



### Links to Pronouncements and Policy Statements

#### **FAS 140**

*Accounting for Transfers of Financial Assets (Redeliberations)*

<http://www.fasb.org/draft/index.shtml>

#### **FIN 46**

*Consolidation of Variable Interest Entities—an interpretation of ARB No. 51*

<http://www.fasb.org/st/#int48>

#### **FAS 141(R)**

*Business Combinations*

<http://www.fasb.org/st/#fas150>

#### **FAS 160**

*Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51*

<http://www.fasb.org/st/#fas163>

#### **FAS 114**

*Accounting by Creditors for Impairment of a Loan—an amendment of FASB Statements No. 5 and 15*

<http://www.fasb.org/st/#fas125>

#### **FAS 15**

*Accounting by Debtors and Creditors for Troubled Debt Restructurings*

<http://www.fasb.org/st/#fas25>

#### **SR 06-17**

*Interagency Policy Statement on the Allowance for Loan and Lease Losses*

<http://fedweb.frb.gov/fedweb/bsr/srltrs/SR0617.htm>

#### **SR 07-01**

*Interagency Guidance on Concentrations in Commercial Real Estate*

<http://fedweb.frb.gov/fedweb/bsr/srltrs/SR0701.htm>

#### **SR 06-15**

*Interagency Policy on Nontraditional Mortgage Products*

<http://fedweb.frb.gov/fedweb/bsr/srltrs/SR0615.htm>

## Links to Pronouncements and Policy Statements-(Continued)

### **FFIEC**

*Call Report Instructions and Glossary*

[http://www.ffiec.gov/ffiec\\_report\\_forms.htm](http://www.ffiec.gov/ffiec_report_forms.htm)

### **FAS 115**

*Accounting for Certain Investments in Debt and Equity Securities*

<http://www.fasb.org/st/#fas125>

### **FSP FAS 115-1 and FAS 124-1**

*The Meaning of Other-Than-Temporary Impairment and Its Application to Certain Investments*  
(Issue Date November 3, 2005)

<http://www.fasb.org/st/#fsp>

### **FAS 142**

*Goodwill and Other Intangible Assets*

<http://www.fasb.org/st/#fas150>

### **APB 18**

*Equity Method of Accounting*

### **ARB 51**

*Consolidated Financial Statements*

### **FAS 160**

*Noncontrolling Interests in Consolidated Financial Statements—an amendment of ARB No. 51*

<http://www.fasb.org/st/#fas163>

### **Regulation Y and Change in Bank Control Act**

*Definitions, Control, Presumptions of Control*

[http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=635f26c4af3e2fe4327fd25ef4cb5638&tpl=/ecfrbrowse/Title12/12cfr225\\_main\\_02.tpl](http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=635f26c4af3e2fe4327fd25ef4cb5638&tpl=/ecfrbrowse/Title12/12cfr225_main_02.tpl)

### **SEC**

*Spotlight on: International Financial Reporting Standards “Road Map”*

<http://www.sec.gov/spotlight/ifrsroadmap.htm>

### **FAS 66**

*Accounting for Sales of Real Estate*

<http://www.fasb.org/st/#fas75>

### **FFIEC**

*Call Report Instructions and Glossary*

[http://www.ffiec.gov/ffiec\\_report\\_forms.htm](http://www.ffiec.gov/ffiec_report_forms.htm)

## Links to Pronouncements and Policy Statements-(Continued)

### **Regulation Y**

*Appendix A to Part 225—Capital Adequacy Guidelines for Bank Holding Companies: Risk-Based Measure*

<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=0aeb04da572d870b614ef973df13309&rgn=div9&view=text&node=12:3.0.1.1.6.10.8.10.6&idno=12>

### **Regulation Y**

*Appendix C to Part 225—Small Bank Holding Company Policy Statement*

<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr;sid=0aeb04da572d870b614ef973df13309;rgn=div9;view=text;node=12%3A3.0.1.1.6.10.8.10.8;idno=12;cc=ecfr>

### **FAS 159**

*The Fair Value Option for Financial Assets and Financial Liabilities—Including an amendment of FASB Statement No. 115*

<http://www.fasb.org/st/#fas163>

### **SR 07-11**

*The Fair Value Option and the Applicability of the Market Risk Capital Rule*

<http://fedweb.frb.gov/fedweb/bsr/srltrs/SR0711.htm>

### **Market Risk Rule**

*Appendix E to Regulation H*

<http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&sid=6ee8be4da051e445396eb49c2df17d49&rgn=div9&view=text&node=12:2.0.1.1.8.9.3.3.19&idno=12>