

# Accounting & Auditing

## • R O U N D T A B L E •



### Agenda

#### Welcome and Opening Remarks

*Jim Hunter, Vice President*

*Federal Reserve Bank of Kansas City*

#### Federal Reserve Panelists

##### **Federal Reserve Board of Governors, Accounting Policy and Disclosure**

*Linda Ditchkus, Senior Project Manager*

##### **Federal Reserve Bank of Kansas City**

*Anita Feemster, Manager/Accounting Specialist*

*Carol Gross, Examiner*

##### **Federal Reserve Bank of Richmond**

*David Powers, Senior Examiner/Accounting Specialist*

#### Discussion Topics

##### **Acquisition Accounting: Day Two Issues**

*The discussion will revolve around implementation issues involving failed bank acquisitions, other business combinations, and loan purchases.*

*Break*

##### **Troubled Debt Restructures / Nonaccrual Loans**

*SR 09-7 Prudent Commercial Real Estate Loan Workouts guidance and practical examples will be discussed.*

*Break*

##### **FASB Proposal – Accounting for Financial Instruments**

*The session will focus on how the proposed accounting standard would impact community and regional banking organizations, particularly loans and securities held for sale, loan commitments and the ALLL.*

##### **Business Combinations: Bargain Purchases**

*The discussion will give attention to SR 10-12 Interagency Supervisory Guidance on Bargain Purchases and FDIC-and NCUA-Assisted Acquisitions.*