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Depository and Lending Institutions: Banks and Savings Institutions, Credit Unions, Finance Companies, and Mortgage Companies: AICPA Audit and Accounting Guide

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Updated as of August 1, 2011, the guide includes relevant guidance contained in standards issued through that date, supplemented with specific "how-to" recommendations that show how to apply the standards to the depository and lending institutions industry. The guide offers clear and practical guidance on recent developments in areas such as consolidation, transfers and servicing, troubled debt restructurings, financing receivables and the allowance for loan losses, and fair value measurements. In addition, the guide provides guidance related to new and existing regulatory reporting matters, including updates a result of the Dodd-Frank Wall Street Reform and Consumer Protection Act and amendments to the Corporate Credit Union rulings. Updates significant to this edition include technical guidance contained in:

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· FASB ASU No. 2009-16, *Transfers and Servicing (Topic 860): Accounting for Transfers of Financial Assets*

· FASB ASU No. 2009-17, *Consolidations (Topic 810): Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities*

· FASB ASU No. 2010-20, *Receivables (Topic 310): Disclosures about the Credit Quality of Financing Receivables and the Allowance for Credit Losses*

· FASB ASU No. 2011-02, *Receivables (Topic 310): A Creditor's Determination of Whether a Restructuring is a Troubled Debt Restructuring.*

· FASB ASU No. 2011-04, *Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosures Requirements in U.S. GAAP and IFRSs.*

· SSAE No.16, *Reporting on Controls at a Service Organization*

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