



## **Financial Instruments and Institutions**

Stephen G. Ryan



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The most authoritative guide on understanding the accounting and disclosure rules involved when dealing with financial instruments

This book examines the main accounting and disclosure rules for financial and risk disclosures in the analysis of instruments and institutions, such as thrifts, mortgage banks, commercial banks, lessors, and property-casualty and life insurers, and financial instruments. It focuses on the essential roles of fair value accounting for financial instruments. Particularly important Statements of Financial Accounting Standards(SFAS) are discussed in detail.

Stephen G. Ryan (New York, NY) is an Associate Professor of Accounting and Peat, Marwick Faculty Fellow at the Stern School of Business at New York University.

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