## Contents

Preface About the Aut	hors	ix xvii
	PART I: FINANCIAL ASSETS	4004
Chapter 1:	Cash and Cash Equivalents	1001
Chapter 2:	Investments in Debt Securities	2001
Chapter 3:	Investments in Equity Securities	3001
Chapter 4:	Loans and the Allowance for Credit Losses	4001
Chapter 5:	Servicing of Financial Assets	5001
Chapter 6:	Transfers of Financial Assets	6001
Chapter 7:	Securitizations	7001
Chapter 8:	Interest on Loans and Other Debt Investments	8001
PART II: FINANCIAL LIABILITIES		
Chapter 9:	Debt Financing	9001
Chapter 10:	Repurchase Agreements, Securities Landing	
	Arrangements and Other Pledges of Collateral	10001
Chapter 11:	Convertible Debt and Similar II struments	11,001
Chapter 12:	Extinguishments of Debt	12,001
	1 2	
	ART III: DERIVATIVES AND HEDGING ACTIVITIES	108 200
Chapter 13:	Derivatives Accounting	13,001
Chapter 14:	Embedded Derivatives	14,001
Chapter 15:	Hedge Accounting	15,001
Chapter 16:	Disclosures about Derivatives	16,001
9	Willy	
	PART IV: EQUITY INSTRUMENTS	
Chapter 17:	Issuer's Accounting for Equity Instruments and	77.744.778.477
	Related Contracts	17,001
	PART V: PERVASIVE ISSUES	
Chapter 18:	Offsetting Assets and Liabilities in the Balance Sheet	18,001
Chapter 19:	Fair Value Measurements	19,001
Chapter 20:		20,001
Chapter 21:	Financial Instrument Disclosures	21,001
C.I.		00.00
Glossary		22,001
	ces to Authoritative Pronouncements	23,001
Index		24,001