## Contents

			ix
	Preface		XV
	About the Auth	nors	
		PART I: FINANCIAL ASSETS	
	omplexity of	Cash and Cash Equivalents	1001
	Chapter 1:	Investments in Debt and Equity Securities	2001
	Chapter 2:	Loans and the Allowance for Credit Losses	3001
	Chapter 3:		4001
	Chapter 4:	Servicing of Financial Assets	5001
	Chapter 5:	Transfers of Financial Assets	6001
	Chapter 6:	Securitizations	7001
	Chapter 7:	Interest on Loans and Other Debt Investments	7001
		PART II: FINANCIAL LIABILITIES	
	Clambor 8.	Debt Financing	8001
	Chapter 8:	Repurchase Agreements, Securities Londing	
	Chapter 9:	Arrangements and Other Pledges of Collateral	9001
	Chapter 10:	Convertible Debt and Similar Instruments	10,001
	Chapter 11:	Extinguishments of Debt	11,001
	Chapter 11.		
PART III: DERIVATIVES AND HEDGING ACTIVITIES			
	Chapter 12:	Derivatives Accounting	12,001
	Chapter 13:	Embedded Derivatives	13,001
	Chapter 14:	Hedge Accounting	14,001
	Chapter 15:	Disclosures about Derivatives	15,001
	in those	xQ.	
		PART IV: EQUITY INSTRUMENTS	
	Chapter 16:	Issuer's Accounting for Equity Instruments and	
	Chapter 10.	Related Contracts	16,001
		PART V: PERVASIVE ISSUES	بالالالالالا
	Chapter 17:	Offsetting Assets and Liabilities in the Balance Sheet	17,001
	Chapter 18:	Fair Value Measurements	18,001
	Chapter 19:	The Fair Value Option for Financial Instruments	19,001
	Chapter 20:	Financial Instrument Disclosures	20,001
	Glass IV		
	Glossary		21,001
	Cross-Refere	nces to Authoritative Pronouncements	22,001
	Index	and a grant of the state of the	23,001