

Accounting

CECL Resources

- *Banker Resource Center Accounting*
 - (Supervisory Resources / Videos / Webcasts / Teleconferences)
 - www.fdic.gov/resources/bankers/accounting/current-expected-credit-losses/
- *FASB Resources (www.fasb.org)*
 - Standards / Accounting Standards Update No. 2016-13: Financial Instruments / Credit Losses (Topic 326)
 - Standards / Transition Resource Group For Credit Losses
- *AICPA Accounting for Credit Losses*
 - us.aicpa.org/interestareas/frc/accountingfinancialreporting/financialinstruments
- *Interagency Guidance*
 - Interagency Policy Statement on Allowances for Credit Losses
 - <https://www.fdic.gov/news/financial-institution-letters/2023/fil23017.html>
 - New Accounting Standard on Credit Losses: Frequently Asked Questions
 - www.fdic.gov/news/financial-institution-letters/2019/fil19020.html

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Acronyms / Abbreviations

- *ACL*: Allowances for Credit Losses (CECL ASC 326)
- *AFS*: Available for Sale
- *ASC*: Accounting Standards Codification
- *ASC Topic 326*: FASB Accounting Standards Update 2016-13, Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments
- *ASU*: Accounting Standards Update
- *CECL*: current expected credit losses
- *FAS*: Financial Accounting Standard
- *FASB*: Financial Accounting Standards Board
- *GAAP*: generally accepted accounting principles
- *HTM*: Held to Maturity
- *LBEFD*: Loans to Borrowers Experiencing Financial Difficulty

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