



## Finance and Economics Discussion Series: Bank Commercial Loan Fair Value Practices (Paperback)

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By John Tschirhart

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Recent accounting changes, for the first time, permit the use of fair value in the primary financial statements for held-to-maturity (HTM) bank loans. While the use of fair value has historically attracted significant discussion and debate, there is little information in the public domain on how banks would measure fair value or use it in loan management. This study presents and analyzes results from in-depth discussions with seven large internationally-active banks on their fair value use and measurement for HTM commercial loans and commitments. The objectives of the discussions and those of the study are to: identify the extent to which fair value is used for HTM commercial loan facilities and how it is used; describe valuation methodologies used and consider the roles of market price sources and modeling and their relative importance in fair value estimation; consider model validation and price verification; draw conclusions as permitted and suggest areas for future research.



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