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Fair value disclosures by bank holding companies

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Abstract

This paper examines the value relevance of fair value data disclosed under SFAS 107 by banks for 1992 and 1993. Collectively, the evidence suggests differences between fair and book values of financial instruments are associated with market-to-book ratios. However, fair value disclosures for financial instruments other than securities are value-relevant only in limited settings. In addition, only in 1992 are fair value variables associated with market-to-book ratios after incorporating existing historical cost information. Further analysis suggests the weaker 1993 results are not necessarily due to increased measurement error in fair value numbers.



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Keywords

Market value accounting; Bank holding companies; Fair value disclosures; Off-balance-sheet instruments

JEL classification

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