

# CECL IMPLEMENTATION: ADDITIONAL RESOURCES & LINKS

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BAKER  
NEWMAN  
NOYES

## BNN ARTICLES & BLOGS

THOUGHT  
LEADERSHIP

- **Notes from the Field — the 2020 AICPA National Conference for Banks and Savings Institutions** (*September 30, 2020*)  
<https://www.bnn CPA.com/resources/notes-from-the-field-the-2020-aicpa-national-conference-for-banks-and-savings-institutions/>
- **CECL Implementation 2020: BNN Research Report** (*June 16, 2020*)  
<https://www.bnn CPA.com/blog/cecl-implementation-2020-bnn-research-report/>
- **FASB Proposes Extension of CECL Deadline for Most Financial Institutions, Issues Updated Q&A** (*August 2, 2019*)  
<https://www.bnn CPA.com/resources/fasb-proposes-extension-of-cecl-deadline-for-most-financial-institutions-issues-updated-qa/>
- **WARMing up for CECL** (*May 2, 2019*)  
<https://www.bnn CPA.com/resources/warming-up-for-cecl/>
- **Federal banking agencies adopt final rule to provide banking organizations a 3 year phase in of CECL** (*January 4, 2019*)  
<https://www.bnn CPA.com/resources/federal-banking-agencies-adopt-final-rule-to-provide-banking-organizations-a-3-year-phase-in-of-cecl/>
- **CECL: Remaining Life Method** (*September 3, 2018*)  
<https://www.bnn CPA.com/resources/cecl-remaining-life-method/>
- **Implementing CECL: A Practical Perspective on Documentation Requirements** (*June 10, 2018*)  
<https://www.bnn CPA.com/resources/implementing-cecl-a-practical-perspective-on-documentation-requirements/>
- **Don't Let the New CECL Disclosures be an Afterthought** (*December 11, 2017*)  
<https://www.bnn CPA.com/resources/dont-let-the-new-cecl-disclosures-be-an-afterthought/>
- **How To Prepare for Current Expected Credit Losses** (*September 30, 2016*)  
<https://www.bnn CPA.com/resources/how-to-prepare-for-current-expected-credit-losses/>

## ADDITIONAL RESOURCES

- **SEC Staff Accounting Bulletin No. 119 Q&A** (*November 2019*)  
<https://www.sec.gov/oaca/staff-accounting-bulletin-119>
- **FASB Q&A on various technical questions** (*July 2019*)  
[https://www.fasb.org/cs/ContentServer?c=FASBContent\\_C&cid=1176172971977&d=&pagename=FASB%2FFASBContent\\_C%2FGeneralContentDisplay](https://www.fasb.org/cs/ContentServer?c=FASBContent_C&cid=1176172971977&d=&pagename=FASB%2FFASBContent_C%2FGeneralContentDisplay)

- **AICPA practice aid for auditor considerations related to CECL**  
<https://www.aicpa.org/content/dam/aicpa/interestareas/frc/accountingfinancialreporting/downloadabledocuments/cecl-audit-practice-aid.pdf>
- **FASB Q&A on WARM Method**  
[https://www.fasb.org/cs/ContentServer?c=Document\\_C&cid=1176171932989&d=&pagename=FASB%2FDocument\\_C%2FDocumentPage](https://www.fasb.org/cs/ContentServer?c=Document_C&cid=1176171932989&d=&pagename=FASB%2FDocument_C%2FDocumentPage)

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