



SERVICES CONSUMERS CREDIT UNION ANALYSIS

REGULATION & SUPERVISION

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Accounting Manual

Accounting Manual for Federal Credit Unions is listed below.

Credit unions with under \$10 million in assets are provided this Accounting Manual for Federal Credit Unions as a guide in accounting for financial transactions and reporting. In accordance with the Credit Union Membership Access Act (CUMAA), credit unions with \$10 million or more in assets must follow generally accepted accounting principles (GAAP) in the call reports they file with NCUA. These credit unions should not look to this Manual, but should seek the advice of an independent accountant to gain a full understanding of GAAP and its implementation.

The manual may be adopted by federally insured, state-chartered credit unions (FISCUs) under \$10 million in assets at the option of the credit unions and their state supervisor.

Address any questions or comments to the Office of Examination and Insurance (EIMAIL@ncua.gov).

The Accounting Manual is being posted in PDF format.

Foreword

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