

# News

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## Moody's Analytics introduces the ImpairmentStudio™ platform to help US firms meet new CECL accounting standard

NEW YORK, November 2, 2017 – Moody's Analytics recently launched the ImpairmentStudio™ platform to help US firms calculate and report on the allowance for credit losses under the new Current Expected Credit Loss (CECL) accounting standard.

The ImpairmentStudio solution combines Moody's Analytics credit risk expertise with accounting best practices to allow institutions to address the operational complexities of the accounting standard that will go into effect in January 2020. It simplifies and organizes the complex processes of data consolidation, model and scenario warehousing, expected credit loss calculation, and impairment analysis. In addition to its quantitative analysis, the ImpairmentStudio platform empowers management to apply qualitative adjustments to reflect their firm's unique characteristics. For a more transparent and auditable process, the solution incorporates audit trails for each step of an analysis.

"Moody's Analytics has unparalleled experience using credit data, analytics, and technology to aid institutions in meeting market and regulatory requirements. The new CECL standard fundamentally changes how credit instruments are accounted for, directly impacting US companies' financials under GAAP," said Eric Ebel, Managing Director at Moody's Analytics. "With this tool, our customers can satisfy auditors and regulators while simultaneously gaining critical insights from rich datasets and analytics, enabling them to make better business decisions that reflect the new standard."

The ImpairmentStudio solution is part of the Moody's Analytics Credit Loss and Impairment Analysis Suite, which provides credit risk models and data, economic forecasts, advisory services, and process automation solutions to assist with the implementation of expected credit loss and impairment analysis for CECL and IFRS 9.

[Click here](#) to learn more about the ImpairmentStudio solution.

[Click here](#) to learn more about the Moody's Analytics Credit Loss and Impairment Analysis Suite.

### About Moody's Analytics

Moody's Analytics helps capital markets and risk management professionals worldwide respond to an evolving marketplace with confidence. The company offers unique tools and best practices for measuring and managing risk through expertise and experience in credit analysis, economic research, and financial risk management. By providing leading-edge software, advisory services, and research, including the proprietary analysis of Moody's Investors Service, Moody's Analytics integrates and customizes its offerings to address specific business challenges. Moody's Analytics is a subsidiary of Moody's Corporation (NYSE: MCO), which reported revenue of \$3.6 billion in 2016, employs

approximately 11,500 people worldwide and maintains a presence in 41 countries. Further information is available at [moodysanalytics.com](https://moodysanalytics.com).

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