

ABA BJ Puzzle of the Week: 2/1/11

Beancounters

Y	A	O	G	V	H	O	D	U	F	D	R	R	A	U	V	F	N	A	R	V	W	R	R	P
A	A	O	G	D	B	N	M	A	G	E	N	E	L	V	A	L	I	R	E	F	O	L	O	L
Y	S	I	W	M	N	R	Y	S	A	I	A	A	M	A	Y	O	I	T	T	K	A	L	S	I
I	T	Y	I	A	P	K	R	V	A	Y	O	W	O	A	D	A	C	F	I	D	E	A	R	T
B	T	Y	T	O	N	I	W	B	N	F	L	O	W	S	S	I	T	T	H	M	N	U	T	N
R	G	N	O	L	D	R	A	Y	T	F	G	B	W	A	O	Y	D	I	W	R	D	W	N	E
O	T	O	I	R	D	M	F	W	P	E	R	A	D	O	E	V	A	T	T	E	B	O	Y	L
A	N	A	A	A	A	T	F	D	R	T	R	I	E	K	A	K	D	R	E	A	A	E	T	M
D	A	A	N	A	I	T	C	W	E	A	W	T	A	S	E	D	N	O	A	O	C	O	C	B
A	V	E	T	P	O	B	A	O	E	I	I	R	N	Y	O	O	A	E	O	O	V	V	N	U
T	Y	Y	R	N	F	T	I	E	A	F	I	N	V	A	Y	U	R	E	O	A	E	I	I	S
F	A	E	T	Y	Y	D	N	S	T	A	T	R	V	K	I	D	N	E	Y	T	N	E	A	H
L	C	T	N	E	E	E	A	I	O	F	N	D	W	E	O	O	I	E	T	R	E	O	T	O
K	M	A	S	G	V	T	A	E	P	Y	R	D	G	T	R	E	V	E	F	E	E	C	A	Z
Z	N	N	N	K	Z	L	H	N	W	N	E	R	V	D	T	R	D	W	O	A	R	A	N	N
I	S	I	I	E	L	T	E	R	T	N	T	U	I	A	G	D	E	L	A	N	G	S	V	A
V	W	G	N	M	V	T	N	V	O	N	T	N	I	O	T	E	K	S	N	A	P	T	A	B
T	F	R	U	R	N	B	E	O	O	D	U	N	G	C	E	B	A	F	K	A	K	O	N	R
W	L	F	Y	W	R	D	A	R	O	N	B	E	N	A	N	T	B	I	A	N	E	R	I	A
Y	S	W	O	K	A	O	L	T	D	W	E	R	M	U	N	G	N	R	A	V	K	T	L	G
O	T	N	N	T	J	X	L	A	L	N	G	E	R	L	A	A	O	O	A	Y	A	K	L	R
V	R	A	O	I	O	T	E	N	N	T	Y	I	O	A	R	L	T	Z	U	T	A	S	A	I
A	I	R	E	D	Y	G	A	E	B	R	B	D	O	E	E	E	S	I	N	E	O	N	M	O
O	N	W	R	I	E	F	Y	W	E	T	D	D	Y	R	A	L	O	Y	L	L	E	J	I	B
R	G	I	A	D	R	O	W	S	C	O	F	F	E	E	N	N	B	G	O	Z	E	A	L	I

Bankers and beancounters—a longstanding combination. The accounting profession and the banking industry intertwine in many ways, from the accounting types who work at many levels for banks to the officials at the Financial Accounting Standards Board, who set the rules of generally accepted accounting principles. Just recently, FASB changed its direction on market-value accounting, also called mark-to-market and fair-value accounting by some. The change was very much in the direction bankers had hoped for, so it seemed an appropriate time to “go bean.” This week’s puzzle contains the names of 30 varieties of bean—note that we just use the name part, and not the “bean” part, lest we make this too easy. Watch out for tricks we’ve brewed! (Yes, that’s a clue.) Fax completed puzzle, with name, bank, title, and e-mail, by 5 PM, Feb. 8, to 212-633-1165, to participate in a drawing for a \$25 gift card from ABA’s Community Bank Prepaid Program. (Please allow four weeks for delivery.) Good luck! scocheo@sbpub.com