

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **GFOA: An Elected Official's Guide: The New Pension Accounting.**

Recently, the Governmental Accounting Standards Board (GASB) issued a new standard that fundamentally changes how state and local governments account for the cost of pension benefits in their financial statements. The GFOA's new publication An Elected Official's Guide: The New Pension Accounting uses a simple question-and-answer format to explain the "new pension accounting" in a way that is designed to be easily understandable even for those with little, if any, experience or background in accounting and financial reporting for pensions.

Order Form:

<http://gfoa.org/downloads/GFOA2013EOGNewPensionAccounting.pdf>

Copyright © 2025 Bond Case Briefs | [bondcasebriefs.com](http://bondcasebriefs.com)