

Bond Case Briefs

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Registration Opens for September 5 Webcast in Focus: Overview of GASB Proposals for Financial Statement Users.

Registration is now open for the upcoming Governmental Accounting Standards Board (GASB) webcast, IN FOCUS: Overview of GASB Proposals for Financial Statement Users. This live webcast, offered free of charge, will take place on Thursday, September 5, 2013, from 3:00 to 4:00 p.m. Eastern Daylight Time. Participants in the live broadcast will be eligible for up to 1 hour of CPE credit. (Please note that CPE credit is not available for group viewing of the live broadcast.)

The webcast will provide an overview of the GASB's proposals on asset and liability measurement concepts and the measurement, application, and disclosure of fair value based on its plain-language due process document for users, Measurement Concepts for Assets and Liabilities and Fair Value Measurement and Application. Aimed at users of governmental financial information—for example, representatives from citizen groups (research organizations), those that participate in the lending process (bond analysts), and legislative and oversight bodies (legislative analysts)—its goal is to provide users with the background information they need to participate in the due process associated with the GASB proposals.

The areas covered will include:

- The provisions of the GASB's proposed Concepts Statement, Measurement of Elements of Financial Statements
- The provisions of the GASB's Preliminary Views, Fair Value Measurement and Application, and how they would affect:
- How governments measure the fair value of assets
- What assets are measured at fair value
- The fair value information disclosed in the notes to the financial statements
- How the proposals would impact the information that users receive.

At the end of the program, participants will understand the changes the GASB is proposing and their potential effect on the information that users receive in financial statements and note disclosures. They also will be asked to respond to a brief survey after the webcast that will provide the GASB feedback on its proposals. Participants will have the opportunity to email questions to the speakers during the event.

An archive of the webcast will be available on the GASB website through Wednesday, December 4, 2013. (CPE credit will not be available to those who view only the archived webcast.)

Course Description and Registration:

<http://www.gasb.org/cs/ContentServer?c=Page&pagename=GASB%2FPAGE%2FGASBSectionPage&cid=1176158838207>

