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3-D Accounting: Developments in Debt Disclosures and Derivative Instrument.

January 20, 2021 | 2:00 - 3:15 Eastern Time

Governments already have several required disclosures for debt, but users of financial statements continually want more. As a result, finance officers must now become familiar with the latest round of new reporting requirements for debt. In this session, speakers will discuss what constitutes debt and the additional debt disclosures required by GASB 88, the issuance of GASB 91 for conduit debt, and the soon-to-be-issued new guidance on derivatives related to changing from LIBOR to SOFR.

Learning Objectives:

- Identify and implement GASB Statement No. 88 note disclosure requirements
- Understand the classifications of conduit debt obligations and when to report a liability
- Understand why LIBOR is being replaced as an appropriate benchmark interest rate for derivatives
- Identify the appropriate benchmark interest rates to be used with derivatives.

Member Price: \$35.00

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