

Bond Case Briefs

Municipal Finance Law Since 1971

Accounting Changes and Error Corrections: GFOA Webinar.

Details:

Accounting changes and error corrections impact governments regularly. Finance professionals need to be transparent and report the change. However different kinds of changes impact a government's financial statement reporting in different ways. This session will provide an overview of the accounting and reporting requirements for governments when there are changes to or within the reporting entity, changes in accounting principles, changes in estimates, and corrections of errors. Speakers will emphasize the new display requirements and clarify the requirements for prior periods reported in the Required Supplementary Information (RSI) and Supplementary Information (SI). This webinar will build off of participants' understanding the government financial reporting model.

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