

- *Issue Paper No. 41—Surplus Notes*
- *Issue Paper No. 44—Capitalization of Interest*
- *Issue Paper No. 45—Repurchase Agreements, Reverse Repurchase Agreements and Dollar Repurchase Agreements*
- *Issue Paper No. 76—Offsetting and Netting of Assets and Liabilities*

Generally Accepted Accounting Principles

- *Accounting Principles Board Opinion No. 12, paragraphs 16 and 17, Omnibus Opinion – 1967*
- *Accounting Principles Board Opinion No. 14, Accounting for Convertible Debt and Debt Issued with Stock Purchase Warrants*
- *Accounting Principles Board Opinion No. 21, Interest on Receivables and Payables*
- *Accounting Principles Board Opinion No. 26, Early Extinguishment of Debt*
- *FASB Statement No. 4, Reporting Gains and Losses from Extinguishment of Debt*
- *FASB Statement No. 47, Disclosure of Long Term Obligations*
- *FASB Statement No. 64, Extinguishment of Debt Made to Satisfy Sinking Fund Requirements—an Amendment of FASB Statement No. 4*
- *FASB Statement No. 84, Induced Conversions of Convertible Debt*
- *AICPA Statement of Position 93-6, Employers’ Accounting for Employee Stock Ownership Plans*
- *AICPA Accounting Interpretations of APB 21, Interest on Receivables and Payables*
- *AICPA Accounting Interpretations of APB 26, Early Extinguishment of Debt*
- *FASB Emerging Issues Task Force No. 84-40, Long-Term Debt Repayable by a Capital Stock*
- *FASB Emerging Issues Task Force No. 85-9, Revenue Recognition on Options to Purchase Stock of Another Entity*
- *FASB Emerging Issues Task Force No. 85-17, Accrued Interest upon Conversion of Convertible Debt*
- *FASB Emerging Issues Task Force No. 85-29, Convertible Bonds with a “Premium Put”*
- *FASB Emerging Issues Task Force No. 86-8, Sale of Bad-Debt Recovery Rights*
- *FASB Emerging Issues Task Force No. 86-15, Increasing-Rate Debt*
- *FASB Emerging Issues Task Force No. 86-18, Debtor’s Accounting for a Modification of Debt Terms*
- *FASB Emerging Issues Task Force No. 86-28, Accounting Implications of Indexed Debt Instruments*
- *FASB Emerging Issues Task Force No. 86-36, Invasion of a Defeasance Trust*
- *FASB Emerging Issues Task Force No. 90-19, Convertible Bonds with Issuer Option to Settle for Cash upon Conversion*
- *FASB Emerging Issues Task Force No. 95-15, Recognition of Gain or Loss When a Binding Contract Requires a Debt Extinguishment to Occur at a Future Date for a Specified Amount*
- *FASB Technical Bulletin No. 80-1, Early Extinguishment of Debt through Exchange for Common or Preferred Stock*

State Regulations

- No additional guidance obtained from state statutes or regulations.