

# DEBT RESTRUCTURING

## STRUCTURE

### Definition

Debt restructuring involves a debtor renegotiating their debt terms with creditors to ease financial strain or avoid default. This can include adjusting interest rates or payment periods. It may also involve using assets or equity as part of the negotiation process.

Financial  
Liability

Debt  
restructuring

### Classifications

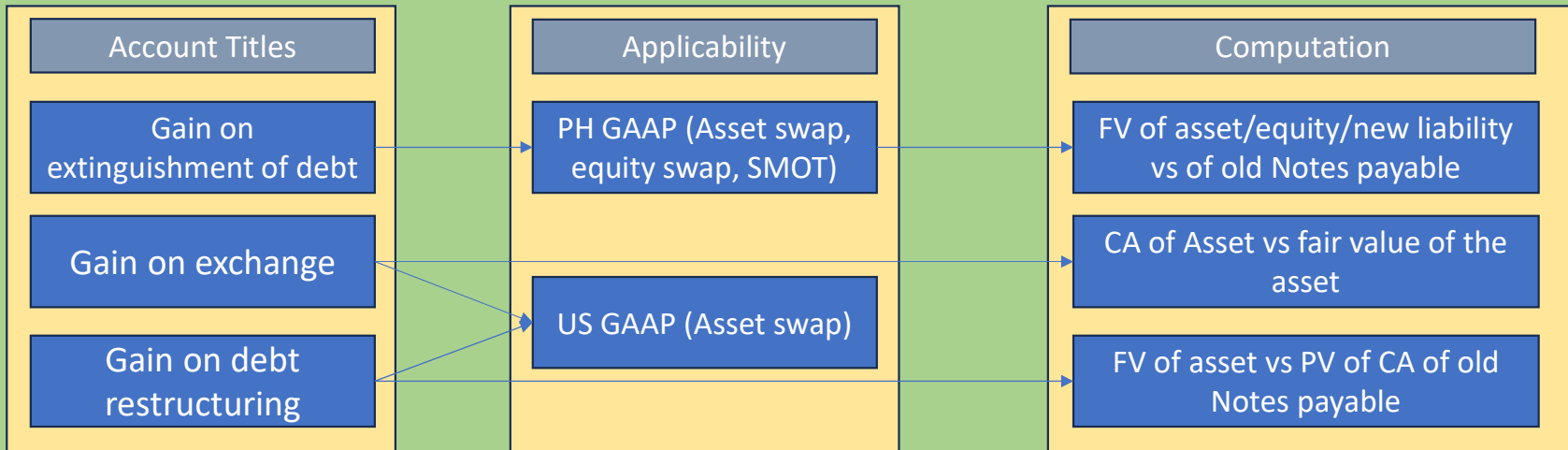
Asset swap

Equity swap

Modification of  
terms (MOT)

# DEBT RESTRUCTURING

## Accounts Titles



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By

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