



25TH MIDYEAR SEC REPORTING FORUM

PRESENTING THE GOLD STANDARD OF SEC AND FASB UPDATE FORUMS



DALLAS, TX
May 24 – 25
*Four Seasons Resort
& Club at Las Colinas*

Chair: George M. Wilson, CPA
Vice President
The SEC Institute



WASHINGTON, DC
May 27 – 28
Four Seasons Hotel

Chair: Kenneth A. Kelly, Jr., CPA
Senior Vice President & Controller
McCormick & Company, Inc.



NEW YORK, NY
June 21 – 22
*Marriott Marquis
Times Square*

Chair: Carol A. Stacey, MSA, CPA
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SAN FRANCISCO, CA
June 28 – 29
The Ritz-Carlton

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STAY AHEAD OF SEC, FASB AND LEGAL ISSUES!

Senior officials from the SEC's Division of Corporation Finance, the Office of the Chief Accountant, the Division of Enforcement, and the FASB will join our star panelists to share their insights with you.

- ★ Corporation Finance Update: Learn about the Division's review priorities and new focus areas, rulemaking agenda, revised position on non-GAAP measures and more
- ★ Hot Topics in Accounting: The SEC's new IFRS Work Plan and major projects update as the FASB heads toward convergence deadlines in 2011 and other implementation issues
- ★ XBRL: Recent implementation issues, dealing with the challenges of detailed footnote tagging, plus tips for first-time adopters
- ★ Managing Risk: Understand the SEC and PCAOB's increased focus on risk and learn how you can help your organization understand/take/manage risk
- ★ Implementation Challenges: Update your knowledge of new accounting guidance (revenue recognition) and some not-so-new accounting guidance that remain challenging (fair value and business combinations)
- ★ SEC Enforcement Priorities: Hear where the reinvented Division of Enforcement is focusing their resources
- ★ MD&A in a Changing World: Effectively communicating the expected upturn's impact on historical results and future trends, plus a look at recent SEC comments

...and much more!

17 CPE CREDITS



DALLAS, TX

FOUR SEASONS RESORT & CLUB

May 24 – 25, 2010

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Lisa D. Watson, CPA
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SAN FRANCISCO, CA

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June 28 – 29, 2010

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Director of Technical Application and Implementation Activities,
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Robert J. Laux, CPA, CMA**
Senior Director, Financial Accounting & Reporting,
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James J. Wheaton, Esq.
Partner, Troutman & Sanders LLP

* Former Senior SEC Official

** Former Senior FASB Official

THE 25TH MIDYEAR SEC REPORTING FORUM · 17 CPE CREDITS

DAY ONE

7:30 a.m. **Registration & Breakfast**

8:00 – 8:10 a.m. **Welcome & Program Introduction**

8:10 – 10:45 a.m. **The Division of Corporation Finance Speaks: SEC Reporting Update**

- Update on recent rulemaking and other activity, including
 - Revised guidance on Non-GAAP measures and other staff communications
 - Interpretive guidance on disclosure of the effect of climate change
 - The Core Disclosure Project
 - Proxy Disclosure Enhancements
 - Global Convergence
 - Updates to the Financial Reporting Manual
- Update on staff reviews
- Frequent staff comment areas
 - Fair value measurement
 - Segments and related disclosure
 - Revenue recognition (including deferred revenue)
 - Goodwill and intangibles impairments – updated disclosure guidance
 - Financial statement classification issues – cash flow statements
 - Debt, warrants and equity
 - Financial instruments and impairment
 - Income taxes
 - Loan loss allowances
 - More!

10:45 a.m. – Noon **SEC Comment Letters: Learning from Experience**

- Navigating the comment letter database
- Comment letter themes
- Following a major comment from the initial letter & comment trigger to resolution
- Keys to responding to the staff
- Avoiding unnecessary comments

Noon – 1:00 p.m. **Luncheon**

1:00 - 2:15 p.m. **SAN FRANCISCO ONLY: Featured Speaker, Russell G. Golden, Director of Technical Application & Implementation Activities, FASB**

1:00 – 2:15 p.m. **Writing a Quality MD&A in a Downturn and an Upturn**

- The critical role of liquidity and cash flow in a challenging yet recovering credit environment
- Trend and risk disclosure – alerting investors while protecting the company
- Critical accounting estimates – how to craft meaningful disclosure
- New sources of disclosure “requirements” – debt covenants, climate change...
- Beyond the checklist: prescriptive vs. principle-based disclosure
- Recent SEC comment examples
- The role of the audit committee and senior management
- Lessons from SEC enforcement actions and securities lawsuits

2:30 – 4:00 p.m. **Understanding and Mitigating Risk in the Current Environment**

- Risk focus areas at the SEC, including new proxy disclosure of links between risk and compensation
- The impact of the PCAOB’s project to revise the requirements for assessing risk
- Helping your company address the risks of the economic downturn and the hoped-for upturn
- Understand how a focus on fundamental financial analytics can spot problem areas
- Your fundamental impact on mitigating risk – preventing accounting errors and fraud
- What is ERM and should you care?

4:00 – 5:00 p.m. **Staying Out of Trouble: SEC Enforcement and Class-Action Litigation Update**

- Changes in the reinvigorated Division of Enforcement
- Priorities amid an increasing caseload
 - Financial fraud
 - Subprime investigations
 - FCPA
 - Insider trading
 - Hedge funds
- The current litigation landscape
 - What makes a case criminal?
- What typically triggers SEC enforcement actions? • Mistakes to avoid -- SEC and Counsel perspectives
- Analysis of recent enforcement cases
- Cooperation and defense strategies
 - New SEC tools to encourage greater cooperation

5:00 – 6:00 p.m. **Cocktail Reception for Faculty, Participants and their Guests**

DAY TWO

7:30 a.m. **Breakfast**

8:00 – 9:30 a.m. **FASB/IASB Update**

- Recently completed projects and related implementation issues
 - Subsequent events
 - Derecognition
 - Consolidation (will be covered in Roundtable panel)
- Near-Term Projects and Implementation Issues
 - Various EITF issues and ASUs (Accounting Standards Updates)
 - Revenue recognition (will be covered in Roundtable panel)
 - Going concern
 - Reporting discontinued operations
 - Disclosure of loss contingencies
 - Financial instruments and hedging
 - Fair value (convergence project)
- Projects with Estimated Completion Dates in 2011
 - Financial statement presentation (will be covered in Roundtable panel)
 - Leases
 - Debt vs. equity
- Disclosure Framework Project
- Conceptual Framework Project
- Industry-Specific Guidance

9:45 – 11:15 a.m. **Roundtable Discussion: FASB Projects with Wide-Ranging Impact and Adoption Issues**

- Consolidation accounting
- Revenue recognition
- Financial statement presentation
- Adoption – Big Bang or Slow Burn?

11:20 – 12:30 p.m. **Hot Accounting Topics: Update by the Office of the Chief Accountant**

- The latest on the SEC’s roadmap, including executing the recently issued “Work Plan”
- OCA initiatives and guidance in response to the economic crisis
- Recent and anticipated future changes in staff guidance, including Staff Accounting Bulletins
- Practice issues attracting OCA attention

12:30 – 1:30 p.m. **Luncheon**

1:30 – 2:45 p.m. **Concurrent Sessions (Choose one)**

Session A: XBRL Update

- Implementation issues from Year 1 adopters
- Year 2 tagging is a can of worms, and other truisms
- A closer look at taxonomies
- How-to guidance for do-it-yourselfers, and why/how to switch to in-house
- Keys to helping management and the board understand the process and ramifications

Session B: Fair Value – Diving into Difficult Valuation Areas

- Frequent issues in valuations used for goodwill impairment testing
- Valuing defensive intangible assets
- How to consider market participants in your valuations
- Tips on valuing financial instruments in Level 2 or 3 of the fair value hierarchy
- More disclosures now required
- Valuing alternative investments
- and more

3:00 – 4:15 p.m. **Business Combinations and Goodwill Impairment**

- Is it a business? What implications will the major change in the definition have?
- Thorny new issues (defensive assets, estimating contingent consideration...)
- Ramifications of the changes to accounting for deferred taxes and tax uncertainties
- Provisional adjustments & retrospective adjustments
- “Day 2” accounting
- Cash flow classifications and other implementation issues
- Impact of the change in accounting for business combinations on goodwill impairment
 - Also, current issues: equity versus enterprise level, effect of volatile stock prices, disclosures and more

4:15 p.m. **Adjournment**

AS ALWAYS, TOPICS/MATERIALS WILL BE UPDATED TO REFLECT LAST-MINUTE INFORMATION.

EACH YEAR OUR ANNUAL CONFERENCES EARN THEIR REPUTATION FOR THOUGHT LEADERSHIP WITH THE HELP OF PROMINENT, NATIONALLY RECOGNIZED EXPERTS FROM INDUSTRY, PUBLIC ACCOUNTING, REGULATORY AND GOVERNMENT OFFICIALS.

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The SEC Institute fosters interaction between our faculty and professionals in the field. Get answers to your most pressing questions and benefit from the real-world experience of your colleagues.

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ACCOUNTING FOR BUSINESS COMBINATIONS

8 CPE Credits

Instructors: Carol A. Stacey/George M. Wilson

Dallas: May 26

Washington, DC: May 26

New York: June 23

San Francisco: June 30

This workshop will help you:

- Understand the definitions of a business and a business combination
- Understand how to apply the acquisition method
- Learn how to determine acquisition date and measure consideration
- Learn about contingent consideration accounting
- Learn which assets and liabilities are measured at fair value and where other measurement bases are used
- Learn all the details of acquisition accounting, including current recognition of expenses, no accrual of exit cost and other areas
- Understand the “Day Two” accounting
- Learn how to use the measurement period guidance and the retrospective adjustment process
- Understand the impact on your annual goodwill impairment test
- Solve case study problems
- Understand SEC staff hot buttons and review examples

REVENUE RECOGNITION IN DEPTH

12 CPE Credits

Instructor: George M. Wilson

New York: June 24 – 25

San Francisco: June 30 – July 1

This workshop will help you:

- Learn the newest implementation issues addressed by the standard-setters.
- Learn the issues and details of the GAAP literature for revenue recognition, the SEC’s Staff Accounting Bulletin guidance in Topic 13 (SAB 104)
- Learn about Multiple Element Revenue Recognition issues
- Learn about software revenue recognition issues
- Review the requirements concerning percentage-of-completion accounting
- Survey other revenue recognition guidance, recently compiled in the FASB codification
- Solve case problems to deepen your understanding
- Discuss how to write a robust, transparent revenue recognition accounting policy
- Understand SEC staff hot buttons
- Review the FASB’s and IASB’s revenue recognition projects

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May 17-18

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May 27-28

Atlanta, Grand Hyatt

June 3-4

San Diego, Crowne Plaza

June 14-15

New York, Marriott Marquis

July 14-15

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June 3-4

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June 7-8

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8 CPE Credits

August 25

Dallas, Hyatt Regency

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