

2010

SEC CONFERENCE

AN ACCOUNTING & REPORTING UPDATE
FOR PUBLIC COMPANIES

WHAT TO DO ABOUT THE LATEST DEVELOPMENTS

WASHINGTON, D.C.

The Ritz-Carlton, Tysons Corner

September 23-24, 2010

Other convenient locations:

PHOENIX, AZ

The Ritz-Carlton, Phoenix

November 18-19, 2010

NEW YORK, NY

Millennium Broadway Hotel

December 13-14, 2010

LOS ANGELES, CA

The Ritz-Carlton, Marina Del Rey

December 14-15, 2010

**FINANCIAL REGULATORS AND STANDARD SETTERS
HAVE BIG CHANGES IN THE WORKS FOR PUBLIC COMPANIES.**

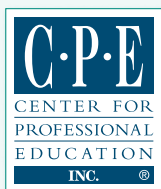
Prepare *now* by attending the premier conference on US financial reporting, with experts drawn from the SEC, the Big 4 and industry!

HOT BUTTON TOPICS

- ▶ SEC hot buttons
- ▶ IFRS for US issuers
- ▶ Corp Fin overview
- ▶ Earnings management concerns
- ▶ FASB and EITF updates
- ▶ Revenue recognition
- ▶ SEC comment letters

EXCLUSIVE CONFERENCE BENEFITS

- ▶ Choose from breakout sessions:
 - ▶ Financial statement presentation
 - ▶ Accounting for derivatives
 - ▶ Common SEC reporting deficiencies
 - ▶ Fraud risk management
 - ▶ Business combinations
 - ▶ Leases
- ▶ Network with colleagues and SEC experts
- ▶ Earn up to 32 CPE or MCLE credits



America's Leader
in Continuing
Professional Education

Register Today!
1-800-544-1114

2010

SEC CONFERENCE

AN ACCOUNTING & REPORTING UPDATE FOR PUBLIC COMPANIES

WHAT TO DO ABOUT THE LATEST DEVELOPMENTS

CPE CREDIT: 16 HOURS • MCLE CREDIT: UP TO 16 HOURS

CONFERENCE AGENDA

DAY ONE

Deluxe Continental Breakfast & Registration

8:00 – 8:45 AM

Welcome & Opening Remarks

8:45 – 9:00 AM

SEC Hot Buttons

9:00 – 10:30 AM

- ▶ What's happening at the SEC
- ▶ IFRS for US issuers
- ▶ Accounting issues related to the economic crisis
- ▶ Accounting bulletins, announcements and updates
- ▶ Audit developments

Break

10:30 – 10:45 AM

SEC Hot Buttons *(continued)*

10:45 AM – 12:15 PM

- ▶ Corp Fin review process: current focus
- ▶ Corporate governance moves to center stage
- ▶ Searching the SEC database

Luncheon

12:15 – 1:15 PM

Earnings Management Concerns

1:15 – 2:30 PM

- ▶ Earnings management defined
- ▶ Illustrative hypothetical scenarios
- ▶ Materiality considerations

Break

2:30 – 2:45 PM

Breakout Sessions *(Select One)*

2:45 – 4:00 PM

Financial Statement Presentation

- ▶ Direct cash flow reporting methods
- ▶ FASB's exposure draft
- ▶ Unusual or infrequently occurring items, debt classification, short-term assets and liabilities, other disclosures

Most Common SEC Reporting Deficiencies

- ▶ Business disclosures
- ▶ MD&A disclosures
- ▶ Financial statement disclosures

Accounting for Derivatives

- ▶ FASB/IASB developments
- ▶ FAS 157 impact on derivatives
- ▶ Valuation of derivatives
- ▶ What's on the horizon

Break

4:00 – 4:15 PM

Breakout Sessions *(Select One)*

4:15 – 5:30 PM

Fraud Risk Management

- ▶ Fraud detection and management response trends
- ▶ How organizations manage fraud, corruption, waste and abuse
- ▶ How to identify vulnerabilities

Business Combination Implementation Update

- ▶ Infrastructure issues (standard setters, endorsements, funding, training, etc.)
- ▶ Completed and proposed convergence between the FASB and IASB

Leases

- ▶ Scope of the proposed guidance
- ▶ Lessor/lessee accounting
- ▶ Next steps

Cocktail Reception

5:30 – 6:30 PM

DAY TWO

Deluxe Continental Breakfast

8:15 – 8:45 AM

FASB/EITF Update

8:45 – 10:15 AM

- ▶ Codification project
- ▶ Status of ongoing projects including financial statement presentation, leases, derivatives and more

Break

10:15 – 10:30 AM

Revenue Recognition

10:30 AM – 12:00 PM

- ▶ Accounting for multiple deliverables
- ▶ The “Apple Amendment”
- ▶ Revenue recognition restatements

Luncheon

12:00 – 1:00 PM

SEC Comment Letters

1:00 – 2:15 PM

- ▶ Current trends and triggers
- ▶ Best practice footnote disclosures
- ▶ Dealing with auditors and SEC staff

Break

2:15 – 2:30 PM

SEC Enforcement Issues

2:30 – 3:45 PM

- ▶ Most recent actions brought
- ▶ Dealing with the SEC
- ▶ Financial reporting and issuer disclosures

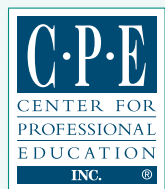
IFRS Update

3:45 – 5:00 PM

- ▶ Timeline for adoption
- ▶ Conversion process
- ▶ Infrastructure issues (standard setters, endorsements, funding, training, political pressures)
- ▶ Status of latest projects and standards

Conclusion

5:00 PM



America's Leader
in Continuing
Professional Education

CONFERENCE SPEAKERS

CONFERENCE CHAIRPERSON

Alex Cohen, Partner, Corporate Department, Latham & Watkins LLP. Mr. Cohen's practice focuses on a broad range of US securities regulation and enforcement matters, including complex financial transactions, SEC registration and reporting, corporate governance, accounting restatements and SEC investigations. As a former senior official at the SEC, he served in two successive roles, first as Deputy General Counsel for Legal Policy & Administrative Practice and later as Deputy Chief of Staff in the Chairman's Office.

SPEAKERS INCLUDE

Dean Bell, Director, Transaction Services, KPMG LLP

Joel Trotter, Partner, Corporate Department, Latham & Watkins LLP

Jonny Frank, Partner, Fraud Risks and Controls, PricewaterhouseCoopers LLP

Peter Bresnan, Partner, Simpson Thacher & Bartlett LLP and former Deputy Director, Division of Enforcement, SEC

Jeanne Riggs, Partner, SEC Services, Deloitte & Touche LLP

Lisa Mitrovich, Partner, National Office, Deloitte & Touche LLP

Ron Kiima, President, Kiima Incorporated, former Assistant Chief Accountant, Division of Corporation Finance, SEC

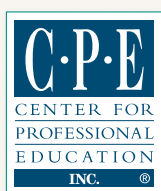
Ravi Rao, Partner, PricewaterhouseCoopers LLP

Jay Spinella, Managing Director, FTI Consulting

Gary Kabureck, Chief Accounting Officer, Xerox Corporation

Jason Flemmons, Associate Chief Accountant, Division of Enforcement, SEC

Donald Walker, Senior Managing Director, FTI Consulting, former Senior Assistant Chief Accountant, Division of Corporation Finance, SEC



America's Leader
in Continuing
Professional Education

Register Today!
1-800-544-1114

