

**AICPA National Conference on SEC & PCAOB Developments**

Marriott Wardman Park Hotel • Washington, DC • December 9–11, 2013

**FIELDS OF STUDY:** **A**-Accounting **AU**-Auditing **SKA**-Specialized Knowledge & Applications

DATE/TIME	FUNCTION
<b>SUNDAY, DEC. 8</b>	
3:00–8:00pm	<b>Registration – DC Only</b> <b>Location:</b> Convention Registration Desk
<b>MONDAY, DEC. 9</b>	
7:00am	<b>Registration/Continental Breakfast Opens</b> <b>Location:</b> Executive Corridor/Marriott Ballroom Foyers
8:30–8:45am	<b>1. AICPA Welcome Address (SKA)</b> <b>Location:</b> Marriott Ballroom (live) Maryland (video feed) <b>Moderator:</b> Jack Day, Partner, Ernst & Young LLP <b>Speaker:</b> William Balhoff, Chairman, AICPA
8:45–9:00am	<b>2. Center for Audit Quality Update (SKA)</b> <b>Location:</b> Marriott Ballroom (live) Maryland (video feed) <b>Moderator:</b> Jack Day, Partner, Ernst & Young LLP <b>Speaker:</b> Cynthia Fornelli, Executive Director, CAQ
9:00–9:30am	<b>3. Keynote Address (SKA)</b> <b>Location:</b> Marriott Ballroom (live) Maryland (video feed) <b>Moderator:</b> Melanie Dolan, Partner, KPMG LLP <b>Speaker:</b> Hon. David M. Walker, Former U.S. Comptroller General
9:30–10:00am	<b>4. Remarks of the SEC Chief Accountant (A)</b> <b>Location:</b> Marriott Ballroom (live) Maryland (video feed) <b>Moderator:</b> Melanie Dolan, Partner, KPMG LLP <b>Speaker:</b> Paul Beswick, Chief Accountant, SEC
10:00–10:20am	<b>Refreshment Break</b> <b>Location:</b> Executive Corridor/Marriott Ballroom Foyers

# AGENDA

## MONDAY

## FUNCTION

10:20–11:10am

### 5. OCA Policy Initiatives (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Brad Davidson, Partner, Crowe Horwath LLP

**Speakers:** Brian Croteau, Deputy Chief Accountant –  
Professional Practice, SEC  
Julie Erhardt, Deputy Chief Accountant –  
International, SEC  
Dan Murdock, Deputy Chief Accountant –  
Accounting, SEC

11:10–11:40am

### 6. Remarks of the Director & Chief Accountant of the Division of Corporation Finance (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** John May, Partner, PwC LLP

**Speakers:** Keith Higgins, Director – Corporation Finance, SEC  
Mark Kronforst, Chief Accountant – Corporation  
Finance, SEC

11:40am–12:10pm

### 7. Keynote Address – PCAOB (AU)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Scott Pohlman, Partner, McGladrey LLP

**Speaker:** James Doty, Chairman, PCAOB

12:10–1:30pm

### Luncheon

**Location:** Exhibit Hall A

1:30–3:00pm

### 8. MD&A Panel (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Michelle Stillman, VP-Internal Audit, Hewlett-Packard

**Speakers:** Pratt Bhatt, SVP, Corporate Controller & CAO,  
Cisco Systems  
Brian Lane, Partner, Gibson Dunn & Crutcher LLP

3:00–3:20pm

### Refreshment Break

**Location:** Executive Corridor/Marriott Ballroom Foyers

3:20–4:50pm

### 9. Current Practice Issues (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Amy Ripepi, Managing Director, Financial Reporting  
Advisors LLC

**Speakers:** Doug Barton, Partner, Deloitte LLP  
Adam Brown, Partner, BDO USA LLP  
Paul Kepple, Partner, PwC LLP  
Scott Taub, Managing Director, Financial  
Reporting Advisors

MON/TUE	FUNCTION
4:50–5:35pm	<p><b>10. End of Day Q&amp;A (A, AU)</b>  <b>Location:</b> Marriott Ballroom (live)  Maryland (video feed)  <b>Moderator:</b> <i>Christine Davine, Partner, Deloitte LLP</i>  <b>Speakers:</b> <i>Brian Croteau, Deputy Chief Accountant – Professional Practice, OCA, SEC</i>  <i>Julie Erhardt, Deputy Chief Accountant – International, OCA, SEC</i>  <i>Jay Hanson, Board Member, PCAOB</i>  <i>Dan Murdock, Deputy Chief Accountant – Accounting, OCA, SEC</i></p>
5:35–6:30pm	<p><b>Reception</b>  <b>Location:</b> Thurgood Marshall Ballroom</p>
<b>TUESDAY, DEC. 10</b>	
7:30–8:30am	<p><b>Registration/Continental Breakfast Opens</b>  <b>Location:</b> Executive Corridor/Marriott Ballroom Foyers</p>
7:30–8:30am	<p><b>101. Optional Session (additional fee): Financial Reporting: Looking Back and Moving Forward</b>  <b>Location:</b> Coolidge  <b>Moderator:</b> <i>Aleen Thomas, SVP – Management Accounting &amp; Global Markets, AICPA</i>  <b>Speaker:</b> <i>Bob Herz, Former FASB Chairman and IASB Board Member; Executive in Residence, Columbia Business School</i></p>
8:30–10:10am	<p><b>11. Developments in the Division of Corporation Finance (A)</b>  <b>Location:</b> Marriott Ballroom (live)  Maryland (video feed)  <b>Moderator:</b> <i>John May, Partner, PwC LLP</i>  <b>Speakers:</b> <i>Tricia Armelin, Associate Chief Accountant, Office of Chief Accountant, Corporation Finance, SEC</i>  <i>Kathy Collins, Senior Accountant, Disclosure Standards Office, Corporation Finance, SEC</i>  <i>Cicely LaMothe, Senior Assistant Chief Accountant, Office of Real Estate and Commodities, Corporation Finance, SEC</i>  <i>Ryan Milne, Associate Chief Accountant, Office of Chief Accountant, Corporation Finance, SEC</i>  <i>Craig Olinger, Deputy Chief Accountant, Office of Chief Accountant, Corporation Finance, SEC</i>  <i>Nili Shah, Deputy Chief Accountant, Office of Chief Accountant, Corporation Finance, SEC</i></p>
10:10–10:30am	<p><b>Refreshment Break</b>  <b>Location:</b> Executive Corridor/Marriott Ballroom Foyers</p>

# AGENDA

## TUESDAY

## FUNCTION

10:30–11:20am

### 12. FASB and IASB Chair Addresses (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Amy Ripepi, Managing Director, Financial Reporting Advisors LLC

**Speakers:** Russell Golden, Chairman, FASB  
Hans Hoogervorst, Chairman, IASB

11:20am–12:35pm

### 13. FASB and IASB Accounting Standard Setting Update (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Kevin McBride, Controller, Intel

**Speakers:** Susan Cosper, Technical Director and EITF Chair, FASB  
Alan Teixeira, Senior Director – Technical Activities, IASB

12:35–1:40pm

### Luncheon

**Location:** Exhibit Hall A

1:40–2:40pm

### 14. Role of Data Analysis in the Future of Financial Reporting (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Greg Giugliano, Partner, Marcum LLP

**Speakers:** Dr. Craig M. Lewis, SEC's Chief Economist & Director,  
Division of Economic and Risk Analysis, SEC  
Mike Starr, Director of Strategic Initiatives, WebFilings

2:40–3:30pm

### 15. PCAOB Auditing Standard Setting Update (AU)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Scott Pohlman, Partner, McGladrey LLP

**Speakers:** Marty Baumann, Chief Auditor and Director  
of Professional Standards, PCAOB  
Greg Jonas, Director of Research and Analysis, PCAOB

3:30pm–3:45pm

### Refreshment Break

**Location:** Executive Corridor/Marriott Ballroom Foyers

3:45–4:35pm

### 16. SEC Enforcement Division Update (SKA)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Jeff Lenz, Partner, BDO USA LLP

**Speakers:** Andrew Ceresney, Enforcement Division  
Co-Director, SEC  
David Woodcock, Enforcement Regional Director, SEC

TUE/WED

FUNCTION

4:35–5:40pm

**17. End of Day Q&A (A, AU)**

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Bridgette Hodges, Partner, Grant Thornton LLP

**Speakers:** Marty Baumann, Chief Auditor and Director of Professional Standards, PCAOB  
Susan Cosper, Technical Director and EITF Chair, FASB  
Todd Hardiman, Associate Chief Accountant, Division of Corporation Finance, SEC  
Craig Olinger, Deputy Chief Accountant, Division of Corporation Finance, SEC

**WEDNESDAY, DEC. 11**

7:00am

**Registration/Continental Breakfast Opens**

**Location:** Executive Corridor/Marriott Ballroom Foyers

8:00–8:55am

**18. Cross Border Transactions and International Reporting Matters (A)**

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Jonathan Guthart, Partner, KPMG LLP

**Speakers:** Alexander Cohen, Partner, Latham and Watkins LLP  
Jill Davis, Associate Chief Accountant, Division of Corporation Finance, SEC  
Paul Munter, Partner, KPMG LLP  
Craig Olinger, Deputy Chief Accountant, Division of Corporation Finance, SEC

8:55–9:40am

**19. Implementing the New COSO Internal Controls Integrated Framework (A, AU)**

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Tom Elder, Partner, UHY LLP

**Speakers:** Bob Hirth, Senior Managing Director, Protiviti  
Bill Schneider, Director of Accounting, AT&T  
Stephen Soske, Partner, PwC LLP

9:40–10:00am

**Refreshment Break**

**Location:** Executive Corridor/Marriott Ballroom Foyers

10:00–10:55am

**20. AICPA's Update on Financial Reporting Initiatives (A)**

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Brad Davidson, Partner, Crowe Horwath LLP

**Speakers:** Richard Paul, Chairman, FinRec  
Amy Pawlicki, Director – Business Reporting, Assurance & Advisory Services, AICPA

# AGENDA

## WEDNESDAY

## FUNCTION

10:55am–Noon

### 21. Revenue Recognition Implementation (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Kevin McBride

**Speakers:** Christopher Bolash, Partner, Ernst & Young LLP  
Stacy Harrington, Director – Revenue Assurance,  
Microsoft  
Russell Hodge, Global Controller, GE

Noon–1:10pm

### Luncheon

**Location:** Exhibit Hall A

1:10–2:05pm

### 22. PCAOB Registration, Inspection and Enforcement Updates (AU)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Jim Brendel, Partner, Hein & Associates LLP

**Speakers:** Claudius Modesti, Director, Enforcement  
& Investigations, PCAOB  
Helen Munter, Director, Registrations & Inspections,  
PCAOB

2:05–2:50pm

### 23. Implications of Alleged FCPA Violations and Other Illegal Acts (SKA)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Jack Day, Partner, Ernst & Young LLP

**Speakers:** Kara Novaco Brockmeyer, Chief, Foreign Corrupt  
Practices Act Unit, SEC  
William Henderson, Partner, Ernst & Young  
Julia C. Symon, Director of Compliance, KBR Inc.

2:50–3:45pm

### 24. Getting Ready for Conflict Minerals Reporting (A)

**Location:** Marriott Ballroom (live)  
Maryland (video feed)

**Moderator:** Melanie Dolan, Partner, KPMG LLP

**Speakers:** Charles Harris, Partner, PwC LLP  
Jim Low, Partner, KPMG LLP  
John Ruebush, Director, Procurement Sustainability  
& Conflict Minerals Program, Johnson & Johnson

3:45pm

### Conference Adjourns