

AICPA National Conference on Current SEC & PCAOB Developments

December 5-7, 2011

(Sessions & speakers are subject to change)

Marriott Wardman Park Hotel

2660 Woodley Road, N.W.

Washington, D.C.

Video Simulcasts:

New York: The Ritz Carlton Battery Park, 2 West Street, New York, N.Y.

San Francisco: The Ritz Carlton, 600 Stockton Street, San Francisco, Calif.

Chicago: Hyatt Regency Chicago, 151 E. Wacker Drive, Chicago, Ill.

Dallas: Westin Park Central, 12720 Merit Drive, Dallas, Tex.

Virtual:

Sessions are available in real time via the Internet

MONDAY, DECEMBER 5th

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| 8:30 am - 8:45 am | 1. AICPA Welcome Address
Moderator: Christine Davine, Partner, Deloitte
Speaker: Gregory J. Anton, AICPA Chair, and Founding Partner, Anton Collins Mitchell LLP |
| 8:45 am – 9:00 am | 2. Center for Audit Quality Update
Moderator: Christine Davine, Partner, Deloitte
Speaker: Cynthia Fornelli, Executive Director, CAQ |
| 9:00 am -9:30 am | 3. Keynote Address – SEC
Moderator: Chris Holmes, Partner, Ernst & Young LLP
Speaker: Former Senator Judd Gregg (R-NH) |
| 9:30 am - 10:00am | 4. Keynote Address – PCAOB
Moderator: Chris Holmes, Partner, Ernst & Young LLP
Speaker: James Doty, Chairman |
| 10:00 am - 10:20am | Refreshment Break |
| 10:20am – 10:50am | 5. Remarks of the SEC Chief Accountant
Moderator: Brad Davidson, Partner, Crowe Horwath LLP
Speaker: James Kroeker, Chief Accountant |
| 10:50am – 11:40am | 6. Remarks of the SEC Deputy Chief Accountants
Moderator: Brad Davidson, Partner, Crowe Horwath LLP
Speakers: Paul Beswick, Deputy Chief Accountant
Brian Croteau, Deputy Chief Accountant
Julie Erhardt, Deputy Chief Accountant
Mike Starr, Deputy Chief Accountant |
| 11:40am – 12:30pm | 7. OCA – Current Projects
Moderator: Peter Bible, Partner, EisnerAmper, LLP
Speakers: Shelley Luisi, Senior Associate Chief Accountant
Jenifer Minke-Girard |

Christian Peo
Jason Plourde, Professional Accounting Fellow

- 12:30 pm – 1:45 pm Luncheon
- 1:45 pm – 2:25 pm 8. Developments in the Division of Corporation Finance - Part I
Moderator: John May, Partner, PricewaterhouseCoopers LLP
Meredith Cross, Director, Division of Corporation Finance
Craig Olinger, Deputy Chief Accountant, Division of Corporation Finance
Nili Shah, Deputy Chief Accountant, Division of Corporation Finance
- 2:25pm-3:55pm 9. MD&A Panel
Moderator: Michele Stillman, VP Internal Audit, Hewlitt Packard
Speakers: Brian J. Lane, Partner, Gibson Dunn & Crutcher, LLP
Michael McTiernan, Assistant Director, Division of Corporation Finance/Office of Real Estate and Commodities, SEC
Michael Widgren, VP, Corporate Controller and CFO, Visteon
- 3:55pm – 4:15pm Refreshment Break
- 4:15pm-5:30pm 10. End of Day Q&A
Moderator: Scott Pohlman, Partner, McGladrey & Pullen
Speakers: Paul Beswick, Brian Croteau, Julie Erhardt, Mike Starr

TUESDAY, DECEMBER 6th

- 8:30am-10:20am 11. Developments in the Division of Corporation Finance - Part II
Moderator: John May, Partner, PricewaterhouseCoopers LLP
Speakers: Todd Hardiman, Associate Chief Accountant, Division of Corporation Finance Office of Chief Accountant
Ryan Milne, Associate Chief Accountant, Division of Corporation Finance Office of Chief Accountant
Kyle Moffatt, Associate Chief Accountant, Division of Corporation Finance Office of Chief Accountant
Craig Olinger, Deputy Chief Accountant, Division of Corporation Finance Office of Chief Accountant
Nili Shah, Deputy Chief Accountant, Division of Corporation Finance Office of Chief Accountant
Mark Shannon, Associate Chief Accountant, Division of Corporation Finance Office of Chief Accountant
- 10:20am – 10:40am Refreshment Break
- 10:40 am – 11:55 am 12. FASB and IASB Chair Addresses
Moderator: Melanie Dolan, Partner, KPMG LLP
Speakers: Leslie Seidman, Chairman, FASB
Hans Hoogervorst, Chairman, IASB
- 11:55am – 12:55pm 13. Accounting Standard Setting Update
Moderator: Sandra Peters, Head of Financial Reporting Policy, CFA Institute
Speakers: Susan Cosper, Technical Director and EITF Chairman, FASB
Alan Teixeira, Senior Director, IFRS Foundation
- 12:55pm - 2:00pm Luncheon

- 2:00pm - 2:50pm 14. Auditing Standard Setting Update
Moderator: David Follett, Chief Practice Officer, Moss Adams LLP
Speakers: Martin Baumann, Chief Auditor and Director of Professional Standards, PCAOB
Jay Hanson, Board Member, PCAOB
Jamie Miller, VP, Controller & Chief Accounting Officer, General Electric Company
- 2:50pm-3:40pm 15. SEC Enforcement Division Update
Moderator: James Brendel, Partner, Hein & Associates LLP
Speakers: Robert Khuzami, Director, Division of Enforcement
Howard Scheck, Chief Accountant, Division of Enforcement
- 3:40pm-3:55pm Refreshment Break
- 3:55pm – 4:10pm 16. FinREC Update
Moderator: Jeffrey Lenz, Partner, BDO USA, LLP
Speaker: Richard Paul, FinREC Chairman, Partner, Deloitte
- 4:10 pm - 5:35pm 17. End of Day Q&A
Moderator: Jeffrey Lenz, Partner, BDO USA, LLP
Speakers: Craig Olinger and Todd Hardiman

WEDNESDAY, DECEMBER 7th

- 8:00am – 8:50am 18. Revenue Recognition
Moderator: Melanie Dolan, Partner, KPMG LLP
Speakers: Kenneth Bement, Project Manager, FASB
Russell Hodge, Global Controller, General Electric Company
Paul Munter, Partner, KPMG
Liesl Nebel, Accounting Policy Controller, Intel Corporation
- 8:50am – 9:40am 19. Financial Instruments
Moderator: Christine Davine, Partner, Deloitte
Speakers: Terry Cooper, Global Controller, General Electric Company
Jon Howard, Partner, Deloitte
Xihao Hu, Senior VP and Chief Accountant, Toronto-Dominion Bank
John Smith, Board Member, IASB
- 9:40am – 10:00am Refreshment Break
- 10:00am – 10:50am 20. Leases
Moderator: Jack Ciesielski, President, R.G. Associates, Inc.
Speakers: John Bishop, PwC
Danielle Zeyher, Project Manager, FASB
- 10:50am – 12:05pm 21. SEC Staff Reviews – A Closer Look
Moderator: Bridgette Hodges, Partner, Grant Thornton
Speakers: Brian Bhandari, Accounting Branch Chief, Division of Corporation Finance Office of Beverages, Apparel and Mining, SEC
Andrea Genschaw, VP & Asst. Controller, Level 3 Communications
James Lopez, Legal Branch Chief, Division of Corporation Finance Office of Beverages, Apparel and Mining, SEC
Jamie Miller, VP, Controller & Chief Accounting Officer, General Electric Company

Melissa Rocha, Accounting Branch Chief, Division of Corporation Finance Office of Beverages, Apparel and Mining, SEC

- 12:05pm –1:00pm Luncheon
- 1:00pm – 2:20pm Concurrent Sessions (Select One)
22. PCAOB Registration, Inspection, and Enforcement Update
Moderator: Peter Bible, Partner, EisnerAmper, LLP
Speakers: Robert Maday, Regional Associate Director, Inspections
Claudius Modesti, Director, Enforcement
Helen Munter, Director, Division of Registration & Inspections
23. XBRL Update
Moderator: Jack Ciesielski, President, R.G. Associates, Inc.
Speakers: Jeffrey Naumann, Director, Deloitte
Campbell Pryde, President and CEO, XBRL US
Ted Uehlinger, Associate Chief Accountant, SEC
Susan Yount, Office of Interactive Data, SEC
- 2:20pm - 2:30pm Change Break
- 2:30pm – 3:50pm Concurrent Sessions (Select One)
24. Adopting IFRS in the US Regulatory Environment
Moderator: Jonathan Guthart, Partner, KPMG LLP
Speakers: Susan Callahan, Manager, Accounting Policy & Special Studies, Ford Motor Company
Craig Olinger, Deputy Chief Accountant, Division of Corporation Finance Office of Chief Accountant, SEC
Jill Davis, Associate Chief Accountant, SEC
25. Smaller Company/Firm Issues
Moderator: Cynthia Fornelli, Executive Director, CAQ
Speakers: Gerald Laporte, Chief, Office of Small Business Policy, SEC
Mary Sjoquist, Director of the Office of Outreach and Small Business Liaison, PCAOB
Kevin Woody, Accounting Branch Chief, Division of Corporation Finance/Office of Real Estate and Commodities
- 3:50pm Conference Adjourns