

## **MEDIA ADVISORY**

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### **MARK-TO-MARKET ACCOUNTING EXPERTS AND RESOURCES AVAILABLE FROM AICPA**

*Experts Available to Provide Explanation*

The American Institute of Certified Public Accountants has three experts available to explain and comment on issues surrounding mark-to-market, or fair-value accounting issues.

**WHO:** Jay Hanson, CPA  
Chair, Accounting Standards Executive Committee of the AICPA

Charles E. Landes, CPA  
Vice President, Professional Standards and Services, AICPA

Daniel J. Noll, CPA  
Director, Accounting Standards, AICPA

#### **Jay Hanson**

Hanson is the national director of accounting at McGladrey & Pullen, LLP, where he reviews and coordinates complex international SEC filings. As chair of the AICPA's Accounting Standards Executive Committee, he testified before the U.S. Securities and Exchange Commission about mark-to-market accounting and he leads the Institute's development of industry-specific accounting and auditing guidance for financial statement preparers. Hanson is a member of the Financial Accounting Standards Board's Emerging Issues Task Force.

#### **Charles E. Landes**

Landes oversees the technical activities of the Auditing Standards Board Accounting, Accounting and Review Services Committee, Accounting Standards Executive Committee and the PCPS Technical Issues Committee. Team members help committees draft and deliberate authoritative professional standards and interpretations. Landes develops non-authoritative professional guidance such as Auditing Practice Releases, Professional Issue Task Force Alerts, Technical Practice Aid Q&As and other forms of guidance on emerging issues.

#### **Daniel J. Noll**

Noll's primary responsibilities involve working with the Accounting Standards Executive Committee in its development of external financial reporting standards and guidance. He also serves as the Institute's liaison with the Financial Accounting Standards Board. In addition, he leads the AICPA's efforts related to private company financial reporting.

Additional resources including answers to frequently asked questions about fair value accounting are available at the AICPA Online Media Center at [www.aicpa.org/mediacenter](http://www.aicpa.org/mediacenter).

#### **About the AICPA**

The American Institute of Certified Public Accountants ([www.aicpa.org](http://www.aicpa.org)) is the national, professional association of CPAs, with more than 350,000 CPA members in business and industry, public practice, government, education, student affiliates, and international associates. It sets ethical standards for the profession and U.S. auditing standards for audits of private companies, non-profit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination. The AICPA maintains offices in New York, Washington, D.C., Durham, N.C., Ewing, N.J., and Lewisville, TX.

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