



Roundtable – Input on Private Company Accounting and Reporting Issues

October 17, 2011

San Francisco Airport Marriott Waterfront
1800 Old Bayshore Highway, Burlingame, CA 94010

Agenda*

Roundtable Chair: Jeff Mechanick, FASB Assistant Director

09:00 – 09:10 (10 minutes)	Introductory Remarks and Introductions
09:10 – 09:35 (25 minutes)	Topic 1: Private Company Standard Setting <ul style="list-style-type: none">• FASB Process Changes (Private Company Considerations)• Differential Framework (<i>FASB In Focus: The Path to a Differential Standard-Setting Framework</i>)
09:35 – 10:05 (30 minutes)	Topic 2: Variable Interest Entities – Accounting and Disclosures
10:05 – 10:25 (20 minutes)	Topic 3: Interest Rate Swaps (With Same Counterparty as Loan) – Accounting and Disclosures
10:25 – 10:55 (30 minutes)	Topic 4: Level 3 Fair Value Measurement and Disclosures (And Any Other Fair Value Issues)
10:55 – 11:20 (25 minutes)	Topic 5: Equity Issues <ul style="list-style-type: none">• Convertible Securities• Stock Compensation
11:20 – 11:45 (25 minutes)	Topic 6: Disclosures –General <ul style="list-style-type: none">• What’s in There That Shouldn’t Be?• What’s not in There That Should Be?
11:45 – 11:55 (10 minutes)	Topic 7: Other Matters
11:55 – 12:00 (5 minutes)	Closing Remarks

*Times are approximate