



Roundtable – Input on Private Company Accounting and Reporting Issues

October 11, 2011

Renaissance Chicago O'Hare Suites Hotel
8500 West Bryn Mawr Avenue, Chicago, Illinois 60631

Agenda*

Roundtable Chair: Jeff Mechanick, FASB Assistant Director

10:00 – 10:10 <i>(10 minutes)</i>	Introductory Remarks and Introductions
10:10 – 10:40 <i>(30 minutes)</i>	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>)
10:40 – 11:15 <i>(35 minutes)</i>	Topic 2: Variable Interest Entities – Accounting and Disclosures
11:15 – 11:35 <i>(20 minutes)</i>	Topic 3: Interest Rate Swaps (With Same Counterparty as Loan) – Accounting and Disclosures
11:35 – 12:10 <i>(35 minutes)</i>	Topic 4: Level 3 Fair Value Measurement and Disclosures (And Any Other Fair Value Issues)
12:10 – 12:40 <i>(30 minutes)</i>	Topic 5: Disclosures <ul style="list-style-type: none">• What's In There That Shouldn't Be?• What's Not In There That Should Be?
12:40 – 12:55 <i>(15 minutes)</i>	Topic 6: Other Matters
12:55 – 1:00 <i>(5 minutes)</i>	Closing Remarks

*Times are approximate