

PRIVATE COMPANY COUNCIL
FASB Offices, 401 Merritt 7; Norwalk, Connecticut

Public Meeting Agenda
Monday, May 6, 2013

May 6, 2013	PUBLIC SESSION - (Board Member Daryl E. Buck present)
1:30 – 3:00 pm (90 minutes)	<u>Education on PCC Issues</u> <ul style="list-style-type: none">➤ Accounting for Identifiable Intangible Assets in a Business Combination and Subsequent Accounting for Goodwill (Or/Gagnon)➤ Applying Variable Interest Entity Guidance to Common Control Leasing Arrangements (Cheng/Gupta)➤ Accounting for Receive-Variable, Pay-Fixed Interest Rate Swaps (Bhave/Goswami)
3:00 – 3:10 pm	<i>BREAK</i> (10 minutes)
3:10 – 4:10 pm (60 minutes)	<u>Education on PCC Issues, Continued</u>

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Public Meeting Agenda
Tuesday, May 7, 2013

May 7, 2013	PUBLIC SESSION – <i>Liaise with the Board</i>
8:00 – 8:05 am	<u>Introductory Remarks</u>
8:05 – 10:05 am (120 minutes)	<u>Topic 1: PCC Issues</u> ➤ Accounting for Identifiable Intangible Assets in a Business Combination and Subsequent Accounting for Goodwill (Or/Gagnon)
10:05 – 10:20 am	<i>BREAK</i> (15 minutes)
10:20 – noon (100 minutes)	<u>Topic 1: PCC Issues</u> ➤ Accounting for Receive-Variable, Pay-Fixed Interest Rate Swaps (Bhave/Goswami)
Noon– 1:00 pm	<i>LUNCH</i> (60 minutes)
1:00 – 1:50 pm (50 minutes)	<u>Topic 1: PCC Issues</u> ➤ Applying Variable Interest Entity Guidance to Common Control Leasing Arrangements (formerly FIN 46(R) / FAS 167) (Cheng/Gupta)
1:50 – 2:10 pm (20 minutes)	<u>Topic 2: PCC Preagenda Update</u> ➤ Development Stage Entities (Donoghue)
2:10 – 2:40 pm (30 minutes)	<u>Topic 3: Selected FASB Projects – PCC discussion with FASB</u> (Zimmerman/McKinney/Or/Gupta)
2:40 – 3:00 pm (20 minutes)	<u>Administrative Items</u> ➤ Private Company Town Hall Meeting ➤ Discussion of Potential Preagenda Issues
3:00 pm	ADJOURNMENT