

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

PUBLIC SESSION AGENDA—DAY 1

<i>Monday, June 24, 2019</i>		Materials
3:25 – 3:30 pm (5 minutes)	<u>Opening Remarks</u> (Candy Wright)	N/A
3:30 – 4:00 pm (30 minutes)	<u>Topic 1: Town Hall Update</u> (Candy Wright, Rick Cole)	N/A
4:00 – 4:30 pm (30 minutes)	<u>Topic 2: Implementation Topic—Leases</u> (Christopher Roberge, Darien Williams)	N/A
4:30 – 5:00 pm (30 minutes)	<u>Topic 3: Identifiable Intangible Assets and Subsequent Accounting for Goodwill</u> (Joy Sy, Emma Lazar)	Presentation
5:00 pm	<u>Adjournment Day 1</u>	

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PUBLIC SESSION AGENDA—DAY 2

<i>Tuesday, June 25, 2019</i>		Materials
8:30 – 8:35 am (5 minutes)	<u>Opening Remarks</u> (Candy Wright)	N/A
8:35 – 9:05 am (30 minutes)	<u>Topic 4: Effective Dates</u> (Christopher Roberge, Alicia Posta, Emma Lazar)	Presentation
9:05 – 9:35 am (30 minutes)	<u>Topic 5: Reference Rate Reform: Facilitation of the Effects of the Interbank Offered Rate Transition on Financial Reporting</u> (Alex Casas, Julie Um, David Challen, Alexia Jentgen, Doug Jepsen)	Presentation
9:35 – 9:50 am (15 minutes)	<u>Topic 6: Implementation Topic—Current Expected Credit Losses (CECL)</u> (Jay Shah, Chris Cryderman, Doug Jepsen, Darien Williams)	Presentation
9:50 – 10:20 am (30 minutes)	<u>Topic 7: Simplifications to Accounting for Income Taxes</u> (Jenifer Wyss, Jason Bond, Danielle Fontaine, Alex Casas, Rebecca Harris)	Presentation & Proposed Update
10:20 – 10:30 am	<i>Break</i>	
10:30 – 10:45 am (15 minutes)	<u>Topic 8: Emerging Issues Task Force (EITF) Update</u> (Jason Bond, Mary Mazzella, Bobbi Gwinn, Jane Lazzara, Tyler Padgett)	N/A
10:45 – 11:15 am (30 minutes)	<u>Topic 9: Implementation Topic—Revenue</u> (Mary Mazzella, Bobbi Gwinn, Darien Williams)	N/A
11:15 am – 12:15 pm (60 minutes)	<u>Topic 10: PCC Issue No. 2018-01, “Practical Expedient to Measure Grant-Date Fair Value of Equity-Classified Share-Based Awards”</u> (Christopher Roberge, James Starkey, Darien Williams, Rebecca Harris)	Presentation
12:15 – 12:30 pm (15 minutes)	<u>Open PCC Discussion</u> (Candy Wright)	N/A
12:30 pm	<u>Adjournment Day 2</u>	