

## Board of Directors

### **John Belli**

*Managing Partner, Ernst & Young*

### **Anthony Cherbak**

*Chief Operating Officer, Resources Global Professionals*

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*Managing Partner - Audit, Deloitte & Touche*

### **Bala Iyer**

*Audit Committee Member, Conexant and QLogic*

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### **Randall Wick**

*Vice President and General Counsel, Emulex*

### **Gary Wilson**

*Partner-in-Charge, Irvine Office, Grant Thornton*

### **Dean Yoost**

*Audit Committee Member, Emulex and Pacific Life*

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Mihaylo College's center of  
excellence for US GAAP  
and IFRS education.

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**CENTER FOR  
CORPORATE  
REPORTING &  
GOVERNANCE**

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**Mihaylo College of  
Business and Economics**

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Vivek Mande Ph.D., Director and  
White Nelson Prof. of Accounting

Lisa Eiler Ph.D., Associate Director

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## About CCRG

Part of the Mihaylo College of Business and Economics and the Department of Accounting at California State University, Fullerton, the Center for Corporate Reporting & Governance (CCRG) was created in 2003 to address corporate reporting and governance issues facing companies and their auditors in the changing financial environment.

The CCRG is a premier resource for financial reporting and corporate governance in Orange County, California. Its annual SEC Financial Reporting Conference in September features leading experts from the SEC, FASB, and PCAOB and attracts over 400 corporate board members and accounting professionals.



Gary Wilson of Grant Thornton (right) moderates as Craig Olinger of the SEC (center) and Greg Fletcher of the PCAOB (left) answer questions from the audience.

## Academy CPE Courses

Beginning in 2010, the Academy of CCRG will offer CPE courses on US GAAP Updates, International Financial Reporting Standards (IFRS), and specialized accounting topics such as the Accounting for Stock Options, and Revenue Recognition.

## Academy Course Descriptions

### US GAAP Updates

This course consists of a technical update of changes to US GAAP in the past 12 months. It includes an update on current Exposure Drafts and on-going projects of the FASB. Course details are finalized just prior to each offering.

### US GAAP and IFRS Comparison

This course provides an in-depth comparison of US GAAP with IFRS. Using extensive examples, similarities and differences are highlighted in revenue recognition, impairment testing, financial instruments, business combinations, share-based awards, leases, fair value standards and more.

### IFRS for SMEs

IFRS for small and medium-sized entities is a simplification of full IFRS aimed at meeting the needs of private companies. IFRS for SMEs is recognized by the AICPA as a complete set of GAAP for private US companies. This course presents the key requirements of IFRS for SMEs and discusses transitional provisions for US firms to this GAAP.

### Accounting for Stock Options

Using extensive examples, this course discusses the measurement and recognition of share-based awards. The course provides an in-depth discussion of Black-Scholes and lattice models. It discusses recognition issues for topics including equity versus liability awards, public company and private company issues, graded vesting awards, income taxes and modifications of awards.

- Professionals attending CCRG's courses will be awarded 8 hours of CPE. Courses are regularly scheduled at locations in North and South Orange County. For more details and fee information, please visit our website: [business.fullerton.edu/centers/ccrg](http://business.fullerton.edu/centers/ccrg). To schedule in-house training, please contact us at 657.278.4414 or email us at [ccrg@fullerton.edu](mailto:ccrg@fullerton.edu)

## Additional Services

- In-House training for companies and accounting firms
- Courses on special accounting topics such as Revenue Recognition
- Annual SEC Conferences on Corporate Reporting & Governance
- Academic Corporate Governance Seminars

## Accreditation



The Center for Corporate Reporting & Governance at California State University, Fullerton is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.



A best paper award is presented to a research scholar at the Annual Academic Conference.