



CENTER FOR CORPORATE  
REPORTING & GOVERNANCE

# Seventh Annual SEC Financial Reporting Conference

Friday, September 19, 2008  
Irvine Marriott

**Updates from the  
SEC, FASB and PCAOB**  
EARN UP TO 8 HOURS OF CPE

## ADDITIONAL TOPICS

- Preparing for International Financial Reporting Standards (IFRS)
- Business Combinations: Implementing SFAS 141R & 160
- Fair Value Challenges: Implementing SFAS 157 & 159
- Audit Committee & Risk Management

FEATURED PRESENTATION  
SEC Investigations : Do's and Don'ts  
by

**George Curtis**

Deputy Director of the SEC  
Enforcement Division



MIHAYLO  
College of Business  
and Economics

### About the Program

The Center for Corporate Reporting & Governance is pleased to announce its Seventh Annual SEC Conference offering updates from the SEC, FASB and PCAOB. At the end of the one-day seminar, attendees will have increased their understanding of recent changes in US GAAP, SEC rules and Sarbanes-Oxley. Attendees will be better informed about the future direction of SEC, FASB and PCAOB standard setting efforts. Attendees will also build on existing knowledge by learning about the reporting environment and rules from subject area experts, audit committee members, regulators and auditors. They will be able to apply the rules and plan for implementation of future changes in those rules.

#### Conference Topics

##### SEC Updates

- What's New at the SEC
- Comment Letter Process
- Rulemaking Activities
- Most Frequently Reviewed Issues
- Restatements
- SEC Activities on International Financial Reporting Standards (IFRS)

##### IFRS

- Preparation for IFRS Implementation
- Phasing in IFRS
- Industry Impact
- Special Issues Regarding Mergers & Acquisitions

##### PCAOB Updates

- Update on Recent Standard Setting Activity
- Triangular Relationship: Auditor, Management, and Audit Committee
- Selection Process for Inspections of Engagements

##### FASB Updates

- Current Projects
- Equity vs. Debt
- Fair Value Option (Phase 2) & Pensions (Phase 2)
- Revenue Recognition
- Convergence Blue Print
- "Hedging Simplified" Project
- Business Combinations

#### Breakout Sessions

##### The Audit Committee and Risk Management

- Improving Risk Management & Oversight
- Enterprise Risk Management—Responsibilities of the Audit Committee and the Board
- Getting Up to Speed on Fair Value & IFRS
- Leveraging 404
- Mitigating Litigation Risk

##### New Accounting Standards

- Implementing SFAS 141R & 160: Business Combinations & Non-controlling Interests
- Major Changes for Practice
- Audit & Valuation Challenges
- Implementing SFAS 157 & 159
- Fair Value Challenges in illiquid markets

**Delivery Method:** Group-Live

##### Program Level:

1. SEC, PCAOB, FASB Updates – Level: Updates
2. Current Reporting Topics – Level: Intermediate

**Prerequisites for the entire program:** A reasonable prior knowledge of the technical requirements of US GAAP

**Advance Preparation:** Not required

### Tentative Program

7:30 a.m. – 8:00 a.m.	Registration and Continental Breakfast	<b>Irvine Marriott</b> , Ballrooms A,B,C,D
8:00 a.m. – 8:10 a.m.	Welcome Remarks	<b>Dr. Anil Puri</b> Dean, Mihaylo College of Business and Economics California State University, Fullerton
8:10 a.m. – 9:00 a.m.	SEC Reporting Updates	<b>Craig Olinger</b> Securities & Exchange Commission
9:05 a.m. – 9:55 a.m.	PCAOB Updates	<b>Greg Fletcher</b> Public Company Accounting Oversight Board
9:55 a.m. – 10:45 a.m.	Q & A with SEC, PCAOB & FASB	<b>Scott Farber</b> (Moderator) Grant Thornton
10:45 a.m. – 11:00 a.m.	Break	
11:00 a.m. – 12:10 p.m.	Preparing for IFRS	<b>Speakers</b> , Brian Cover, Resources Global Professionals; additional speakers TBA
12:15 p.m. – 1:35 p.m.	SEC Investigations: Do's and Don'ts	<b>George Curtis</b> , Securities & Exchange Commission
1:35 p.m. – 2:25 p.m.	FASB Update: Major Projects	<b>Robert Wilkins</b> Financial Accounting Standards Board
2:25 p.m. – 2:40 p.m.	Break	
2:40 p.m. – 3:55 p.m.	<b>Breakout One:</b> The Audit Committee and Risk Management	<b>Speakers</b> , John Olson, Gibson & Dunn; Dean Yoost, Emulex Corp. & Pacific Life Insurance Co.; additional speakers TBA
	<b>Breakout Two:</b> New Accounting Standards	<b>Speakers</b> , David Cook, PricewaterhouseCoopers; additional speakers TBA
4:00 p.m.	Closing Remarks	<b>Dr. Vivek Mande</b> Director, Center for Corporate Reporting and Governance

### About the Center

Housed in the Mihaylo College of Business and Economics, 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. CCRG trains and educates corporate boards, accounting professionals, and investors on topics related to ethics, accountability, financial reporting and governance. In 2009, the CCRG will bring its programs to a world audience by hosting its first International Financial Reporting Conference in Shanghai, China.

<p><b>Michael Bertolino</b> Managing Partner Ernst &amp; Young, Orange County</p>	<p><b>Ron Kent '87</b> Partner RSM McGladrey, Orange County</p>	<p><b>Dean Samsvick '81</b> Managing Partner KPMG, Orange County</p>
<p><b>Anthony Cherbak</b> Chief Operating Officer Resources Global Professionals</p>	<p><b>Knute Kurtz</b> Managing Partner PricewaterhouseCoopers, Orange County</p>	<p><b>Roger Weninger</b> Managing Partner Moss Adams, Orange County</p>
<p><b>Susan Cimbaluk</b> Managing Partner – Audit Services Deloitte &amp; Touche, Orange County</p>	<p><b>James Moloney</b> Partner Gibson &amp; Dunn, Orange County</p>	<p><b>Randall Wick</b> Vice President &amp; General Counsel Emulex Corporation</p>
<p><b>Bala Iyer</b> Audit Committee Member Conexant Systems &amp; QLogic</p>	<p><b>Stephen Masterson</b> CFO Pacific Capital Bancorp</p>	<p><b>Gary Wilson</b> Partner Grant Thornton, Orange County</p>
	<p><b>Wayne Pinnell</b> Managing Partner Haskell &amp; White</p>	



### National Association of State Boards of Accountancy Sponsorship

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. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).

For information regarding refunds, complaints and program cancellation policies please contact the CCRG office at 714-278-4414.

**Four Easy Ways to Register!**

- 1. Register online:** <http://business.fullerton.edu/centers/ccrg>
- 2. Fax** registration form to (714) 278-4518
- 3. Register by phone** at (714) 278-4414
- 4. Mail** registration insert to:  
California State University, Fullerton  
Mihaylo College of Business and Economics  
Center for Corporate Reporting & Governance  
P.O. Box 6848, Fullerton, CA 92834-6848

**Registration Form**

**Attendee Information**

Name \_\_\_\_\_  
 Title \_\_\_\_\_  
 Company \_\_\_\_\_  
 Address \_\_\_\_\_  
 City \_\_\_\_\_  
 State & Zip \_\_\_\_\_  
 Phone \_\_\_\_\_  
 Email \_\_\_\_\_

Fees cover continental breakfast and lunch. Eight hours of CPE credit will be granted for full attendance. No refunds will be granted for cancellations made after 5 p.m. on Friday, September 13, 2008.

For more information regarding administrative policies please contact our office at 714-278-4414.

**Registration Fees**

Please check registration option below:

- Table for ten \$ 3,600
- Half table for five \$ 1,850
- Individual \$ 400
- Academic \$ 225

Please select payment option below:

- Check (Make payable to "CSUF-CCRG")
- Credit Card - Enter card information below

**Card Type**

- VISA
- MasterCard
- American Express
- Discover

Card # \_\_\_\_\_

Expires \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

**Conference Site**

**Irvine Marriott**  
18000 Von Karman Avenue  
Irvine, CA 92612  
Phone: (949) 553-0100

**Directions:**

**From Southbound**

Interstate 405, exit at Jamboree Road, turn Right on Michelson Drive, and turn Right on Von Karman Avenue. The Irvine Marriott is on the Right.

**From Northbound**

Interstate 405, exit at Jamboree Road and turn Left, turn Right on Michelson Drive, and turn Right on Von Karman Avenue. The Irvine Marriott is located on the Right.

