

Center for Financial Reporting and Management
University of California at Berkeley
Haas School of Business

The Thirteenth Annual Conference on Financial Reporting

A Forum for Discussion of Current Issues in
Corporate Financial Reporting

Friday, November 8, 2002
San Francisco Marriott Hotel
55 Fourth Street

The Thirteenth Annual Conference on Financial Reporting November 8, 2002 Program

7:45 - 8:30 a.m.

Registration
Continental Breakfast

8:30 - 8:40

Welcome
Rada Brooks
Executive Director, Center for Financial Reporting
and Management
Haas School of Business

8:40 - 9:10

Opening Address
Katherine Schipper
Board Member
Financial Accounting Standards Board

9:10- 10:35

Current Issues at the SEC

Members of the Divisions of Enforcement and Office of the Chief Accountant will report on the plans and developments at the Securities and Exchange Commission.

Introductory Comments

Isaac C. Hunt
Former Commissioner
Securities and Exchange Commission

Moderator

Rada Brooks
Executive Director
Haas School of Business

Panelists

Scott Taub
Deputy Chief Accountant
Office of the Chief Accountant
Securities and Exchange Commission

Linda Thomsen
Deputy Director, Division of Enforcement
Securities and Exchange Commission

10:35-10:50

Refreshments

10:50 - 12:15 p.m.

Emerging Issues in Financial Reporting and the FASB Agenda

This session discusses financial reporting issues on the FASB agenda as well as emerging issues.

Moderator

Xiao-Jun Zhang
Associate Professor and
Co-chair of Haas Accounting Group
Haas School of Business

Panelists

Phil Livingston
National President and CEO
Financial Executives International (FEI)

Andrew M. Mintzer, CPA
Member,
Accounting Standards Executive Committee (AcSEC)

Edward W. Trott
Board Member
Financial Accounting Standards Board

12:15 - 1:45

Luncheon

Introduction of Keynote Speaker

John McCaffrey
Managing Partner
PricewaterhouseCoopers LLP

Keynote Speaker

James Greenwood
U.S. Congressman
Chairman of the Energy and Commerce Committee
Subcommittee on Oversight and Investigations

2:00 - 3:25

Stock Options

This panel will discuss various issues surrounding the accounting for stock options.

Moderator

Brett Trueman

Donald and Ruth Seiler Professor of Public Accounting
Haas School of Business

Panelists

John Hertz

Accounting Policy Controller
Intel Corporation

Rich Imrisek

Senior Manager
KPMG LLP

Norman N. Strauss

Professor in Residence, Baruch College
Former National Director of Accounting Standards,
Ernst & Young LLP
Member, FASB's Emerging Issues Task Force

George Zinn

Assistant Treasurer
Microsoft Corporation

3:25 - 3:35

Refreshments

3:35 – 5:00

Off-Balance Sheet Financing

One of the newest developments is the Exposure Draft issued by the FASB on special-purpose entities.

Introductory Comments

Edward W. Trott
Board Member
Financial Accounting Standards Board

Moderator

Alan Cerf
Professor Emeritus
Haas School of Business

Panelists

Doug Barton
Partner, Deloitte & Touche LLP
Merger and Acquisitions Services
Former SEC Professional Accounting Fellow

Jeffrey T. Allen
Director
PricewaterhouseCoopers LLP

5:00 – 6:00

Reception