Friday, May 30, 2014

1:00 – 1:50 pm Optional tour of Deloitte University

2:00 – 2:10 Welcome and announcements

2:10 – 3:30 Practice Update on Joint Projects (revenue, leases & financial instruments)
Speaker: Bob Uhl, Deloitte & Touche LLP

3:30 – 3:45 Break

3:45 – 5:15 Conceptual issues and impediments for liabilities vs. equity and other topics
Speakers: Jim Leisenring, FASB and Katherine Schipper, Duke University
Moderator: Bob Uhl, Deloitte & Touche LLP

5:15-5:30 Preview of Saturday agenda

5:30 – 7:00 Free time or optional tour of Deloitte University

7:00 – 7:30 Reception

7:30 – 8:45 Dinner

Saturday, May 31, 2014

6:30 – 8:00am Breakfast

8:00 – 8:10 Welcome and announcements

8:10 – 9:40 Case Study: Examples to test when an obligation is incurred
Moderator: Catherine Shakespeare, University of Michigan

9:40 – 10:00 Break

10:00 – 11:30 Case Study: Examples which test constructive obligations
Moderator: Lynn Rees, Texas A&M University

11:30 – 12:30pm Lunch
Saturday, May 31, 2014 (continued)

12:30 – 2:00  Case Study: Examples of liabilities vs. equity
Moderator:  Terry Warfield, University of Wisconsin – Madison

2:00 – 2:45  Wrap-up Discussion
Panelists:
Jim Leisenring, FASB
Lynn Rees, Texas A&M University
Catherine Shakespeare, University of Michigan
Bob Uhl, Deloitte & Touche LLP
Terry Warfield, University of Wisconsin – Madison
Moderator:  Katherine Schipper, Duke University

2:45 – 2:55  Closing remarks and adjournment