

2024 Emerging Financial Reporting Issues Research Symposium

Friday, April 5, 2024, FASB Offices

8.00 – 8:50 a.m.	Continental breakfast
8:50 – 9:00	Welcome
9:00 – 10:00	Panel: Intangibles in Financial Reporting Moderator: Joyce Joseph, Board Member, FASB <ul style="list-style-type: none">• Paul Munter, OCA Chief Accountant, SEC• Amie Theuner, VP, Chief Accounting Officer, Alphabet Inc.• Josh Forgione, Partner, Ernst & Young• Fred Cannon, Board Member, FASB
10:00 – 10:30	Coffee break
10:30 – 12:15 p.m.	Research Paper Session #1 Moderator: Aarika Friend, Senior Project Manager, FASB Paper #1: <i>The Amount and Quality of R&D Capitalization under International Financial Reporting Standards</i> , John L. Campbell, University of Georgia Paper #2: <i>A New Perspective on R&D Accounting</i> , Zachary King, University of Wisconsin Standard Setter Discussant: Jill Switter, Senior Project Manager, FASB Academic Discussant: Michael Yip, Post-Doctoral Fellow, FASB
12:15 – 1:45	Lunch
1:45 – 3:30	Research Paper Session #2 Moderator: Alicia Manders, Assistant Director & FASAC Executive Director, FASB Paper #3: <i>Accounting for Goodwill</i> , Stefan Huber, Rice University Paper #4: <i>Is the Goodwill Impairment-Only Model Broken? An Examination of Post-Acquisition Accounting for Goodwill versus Other Intangibles</i> , Joseph Weber, MIT Standard Setter Discussant: Nellie Debbeler, Deputy Technical Director, FASB Academic Discussant: Douglas Skinner, Deputy Dean for Faculty Sidney Davidson Distinguished Service Professor of Accounting University of Chicago Booth School of Business
3:30 – 4:00	Coffee break
4:00 – 5:00	Panel: Measurement of Intangibles in the Economy Moderator: Michael Minnis, Professor of Accounting and Charles E. Merrill Faculty Scholar, University of Chicago Booth School of Business Panelists:

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- Chad Syverson, George C. Tiao Distinguished Service Professor of Economics, University of Chicago Booth School of Business
 - David Wasshausen, Associate Director for National Economic Accounts, Bureau of Economic Analysis, U.S. Department of Commerce
 - Susan Cospers, Board Member, FASB
 - Dan Peckham, Principal, Global Valuation and Modeling Technical Leader, Deloitte

5:00 – 5:15

Conclusion