

Agenda

Registration

Welcome and Opening Remarks –

Discussion Topics – Federal Reserve Panelists

Federal Reserve Board of Governors, Accounting Policy & Disclosures

Arthur Lindo, Assistant Director

Federal Reserve Bank of Kansas City

Anita Feemster, Manager

Patricia Carle, Supervising Examiner

Jane Padget, Senior Examiner

Change to the Small Bank Holding Company Policy Statement & Trust Preferred Stock

Proposed BOLI, COLI & Split-Dollar Life Insurance Changes

Changes Affecting Smaller Companies

- *COSO Guidance for Smaller Public Companies*
- *Update on the PCAOB's AS 2 and the AICPA's AT 501*
- *Private Company Accounting Initiative by FASB and AICPA*

Update on Accounting for Pensions and Post-retirement Benefits

Break

Allowance-related Topics

- *SOP 03-3 Accounting for Certain Loans Acquired in a Transfer--Update*
- *Planned update of 1993 Guidance on the ALLL*
- *ALLL Job Aids*

FASB Updates

- *FAS 140 Sale Accounting (Participations)*
- *EITF 03-01 Other than Temporary Impairment*

Other

- *Fair Value Measurement and Fair Value Option*
- *Business Combinations*

Questions and Answers