

**PRIVATE COMPANY COUNCIL
Virtual Meeting**

PUBLIC MEETING AGENDA

<i>Tuesday, April 25, 2023</i> FASB Liaison: Sue Cosper, Board Member		Materials
11:15 – 11:20 am (5 minutes)	<u>Opening Remarks</u> (Candy Wright)	N/A
11:20 – 11:35 am (15 minutes)	<u>Topic 1: Town Hall/Liaison Meeting Update</u> (Jenifer Wyss)	Presentation
11:35 – 11:50 am (15 minutes)	<u>Topic 2: Disaggregation—Income Statement Expenses</u> (Chris Bohdan, Michael Lupo, Julie Um, Gary Sardo, Justin Chudzik, Josh Costo, Mary Mazzella)	Presentation
11:50 am – 12:20 pm (30 minutes)	<u>Topic 3: Leases—Implementation, including Leases—Common Control Arrangements</u> (Chris Roberge, Ashley Tisckos, Michael Berryman, Gia Suber, Nathan Brown, Alicia Manders)	Final Accounting Standards Update, Presentation
12:20 – 12:40 pm (20 minutes)	<u>Topic 4: Accounting for and Disclosure of Software Costs</u> (Aarika Friend, P.K. Barot, Ashley Tisckos, Corey Girard, Emerson Porter, Alicia Manders)	Memo
12:40 – 1:10 pm (30 minutes)	<i>Break</i>	
1:10 – 1:25 pm (15 minutes)	<u>Topic 5: Joint Venture Formations</u> (Aarika Friend, Gary Sardo, Corey Girard, Charley Heyd, Alicia Manders)	Presentation
1:25 – 1:45 pm (20 minutes)	<u>Topic 6: Accounting for and Disclosure of Crypto Assets</u> (Nick Cappiello, Tiffany Wyszowski, Sally Bishop, Gary Sardo, Cassie Mongold, Lindsey Hoyer, Emma Little, Alicia Manders)	Proposed Accounting Standards Update, Presentation
1:45 – 2:05 pm (20 minutes)	<u>Topic 7: Stock Compensation Disclosures</u> (Jenifer Wyss, Nathan Brown, Emerson Porter, Jeff Mechanick)	N/A
2:05 – 2:35 pm (30 minutes)	<u>Topic 8: Credit Losses—Implementation</u> (Dan Stuhlemmer, Chase Hodges, Josh Costo, Emma Gough, Alex Casas)	N/A
2:35 – 2:45 pm (10 minutes)	<u>Topic 9: Other Business</u> (Led by PCC members)	N/A
2:45 pm	<i>Adjournment</i>	