

PRIVATE COMPANY COUNCIL
FASB Offices, 401 Merritt 7, Norwalk, Connecticut

PUBLIC SESSION AGENDA

<i>Friday, April 17, 2020</i> FASB Liaison: Sue Cosper, Board Member		Materials
10:00 - 10:05 am (5 minutes)	<u>Opening Remarks</u> (Candy Wright)	N/A
10:05 - 10:15 am (10 minutes)	<u>Topic 1: Town Hall Update</u> (Jenifer Wyss)	N/A
10:15 - 10:30 am (15 minutes)	<u>Topic 2: PCC Issue No. 2018-01, “Practical Expedient to Measure Grant-Date Fair Value of Equity-Classified Share-Based Awards”</u> (Chris Roberge, James Starkey, Demi Fritz, Autumn Zobrist)	N/A
10:30 - 10:45 am (15 minutes)	<u>Topic 3: Revenue Recognition (Topic 606)</u> (Mary Mazzella)	Presentation, April 8, 2020 Board Meeting Handout, and Tentative Board Decisions
10:45 - 11:45 am (60 minutes)	<u>Topic 4: Conceptual Framework—Elements, Measurement, and Presentation (Overview and Project Updates)</u> (Jim Leisenring, Jill Switter)	Presentation

11:45 am - 12:30 pm (45 minutes)	<u>Topic 5: Current Issues in Financial Reporting</u> (Led by PCC Members, with FASB input)—focus on potential financial reporting effects of COVID-19 pandemic	April 8, 2020 Board Meeting Handout and Tentative Board Decisions
12:30 - 1:00 pm (30 minutes)	<u>Topic 6: Private Company Research Findings</u> (Michael Minnis)	Academic Research
1:00 pm	<i>Adjournment</i>	