

# **Bond Case Briefs**

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## **Joint Webcast of the FASB and the IASB Looks at Leases Exposure Draft.**

Norwalk, CT, May 17, 2013—Registration is now open for an upcoming live webcast hosted by the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB). IN FOCUS: The Leases Project will take place on Monday, May 20, 2013, from 10:30 to 11:30 a.m. EDT. U.S. participants in the live broadcast will be eligible for up to 1 hour of CPE credit. (Please note that CPE credit is not available for group viewing of the live broadcast.)

Webcast speakers include Russell Golden, FASB member; Darrel Scott, IASB member; Patrina Buchanan, IASB technical principal; Cullen Walsh, FASB practice fellow; and Danielle Zeyher, FASB project manager. Discussion will focus on the Boards' revised Exposure Draft on leases, issued on May 16, 2013. The revised Exposure Draft proposes that most leases of lessees would be recognized on the balance sheet, with the goal of providing transparent information that is decision-useful to users of financial statements. Topics will include:

- Why both Boards have a leases project on their agendas
- How the proposals improve existing accounting
- The right-of-use model that is central to the proposals and lease classification
- The lessee and lessor accounting proposals, including disclosures
- Reducing cost and complexity in response to feedback on the 2010 Exposure Draft

Next steps in the project.

An archive of the webcast will be available on the FASB website through August 18, 2013. (CPE credit will not be available to those who view only the archived webcast.)

<https://event.on24.com/eventRegistration/EventLobbyServlet?target=registration.jsp&eventid=620898&sessionid=1&key=730E4A836D25EB2C2E1635B467BED83D&sourcepage=register>