



AGENDA

Governmental Accounting and Financial Reporting Seminar

May 17, 2013

- 8:15 – 8:20 Call to Order – Terri Noblin, Office of the State Controller
Accounting and Financial Reporting Manager
- 8:20 – 8:30 Opening Remarks and Introduction – Tom Newsome, Chief Deputy
Controller
- Instructor: G. Robert Smith, Jr. (Smitty), Ph.D, CPA, Middle
Tennessee State University
- 8:30 – 10:00 Statement 60 – Service Concession Arrangements
Statement 61 – The Financial Reporting Entity: Omnibus
- 10:00 – 10:20 **Break**
- 10:20 – 12:00 Statement 62 – Codification of Private-Sector Legacy Guidance
Statement 63 – Financial Reporting of Deferred Outflows/Inflows of
Resources and Net Position
Statement 65 – Items Previously Reported as Assets and Liabilities
- 12:00 – 1:00 **Lunch**
- 1:00 – 2:40 Statement 66 – Technical Corrections—2012—an amendment of
Statements No. 10 and No. 62
Statement 67 – Financial Reporting for Pension Plans
Statement 68 – Accounting and Financial Reporting for Pensions
- 2:40 – 3:00 **Break**
- 3:00 – 4:40 Statement 69 – Government Combinations and Disposals of
Government Operations
Statement 70 – Accounting and Financial Reporting for Nonexchange
Financial Guarantees
Other GASB Projects
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