

CONFERENCE THEME: DEVIATIONS FROM HISTORICAL COST

RELATED TOPICS:

U.S. and International impact

Accounting for:

- *Assets and goodwill impairment*
- *Inventory write-downs*
- *Stock options*
- *Pensions*
- *Financial instruments, derivatives, hedging activities*
- *Leases*
- *Securities*
- *Corporate investments*
- *Intangible assets*

Fair value disclosures

Implications of reporting deviations on:

- *Volatility of earnings and prices*
- *Cost of capital*
- *Risk factors*
- *Investor and management behavior*
- *Transparency in reporting*

Issues of reliability, verifiability, cost-benefits

Measurement approaches and measurement errors

Auditing issues- compliance with Sarbanes-Oxley requirements

Standard setting issues: U.S. and international

Please Note: *Papers submitted to the conference will not automatically be considered for publication in JAAF. You are free to publish the submitted paper in any journal. If you wish the paper to be considered for publication in JAAF, please indicate so in the cover letter.*

The deadline for submission of papers is April 10, 2008.

Manuscripts should be submitted electronically as a Microsoft Word or PDF file at <http://services.bepress.com/jaaf/>. Clearly indicate *Conference Manuscript* in the title of your submission and in the cover letter.

A submission fee of \$125 should be made payable to **New York University** and mailed to: Ms. Halima Khan, Editorial Assistant, 2008 JAAF/KPMG Conference, New York University, Leonard N. Stern School of Business, 44 West Fourth Street, Henry Kaufman Management Center, Suite 10-180, New York, NY 10012.

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