

Vincent C. Ross
Institute of
Accounting Research**Paul A. Zarowin**, *Director*
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Recent Trends in Non-GAAP Reporting

Date/Time: **Monday, November 7, 2016**
4:00pm - 7:00pm
Presentations and Roundtable discussion will be followed by a networking reception.

Location: NYU Stern School of Business | Kaufman Management Center
44 West Fourth Street
Commons, Room KMC 1-100

Register at: Click [Here](#) (Please register by **Wednesday, October 26**)

Roundtable Overview:

The Ross Institute of Accounting Research at NYU's Stern School of Business is hosting a Roundtable on *Recent Trends in Non-GAAP Reporting*. The topic is controversial and of great importance to all members of the financial reporting community: preparers and users of financial statements, investors, accountants, regulators, and standard setters.

Non-GAAP reporting has been increasing in recent years, and a great majority of S&P 500 firms now report non-GAAP earnings and other figures. Do these voluntary disclosures enhance the market's information or merely camouflage firms' true performance? Do they make the market more or less efficient? The issue has stimulated many recent articles in the business press, SEC activities, and the FASB's Financial Performance Reporting Project.

For many years, the Roundtables have successfully generated public dialogue, engaging in topics that benefit many sectors of society, bringing together experts from the finance sector, industry, regulatory agencies, government, legal and accounting professions, and academia. The Roundtable consists of brief presentations by members of a panel of experts, followed by audience participation in a Q&A and freestyle discussion. Experts will debate the key issues related to the controversy of the increase in non-GAAP reporting. A networking reception with hors d'oeuvres, wine and beer will follow.

Confirmed Roundtable Presenters:

- Jack Ciesielski, **Publisher**, The Analyst's Accounting Observer
- Martin Fridson, **Chief Investment Officer**, Lehmann Livian Fridson Advisors
- Monty Garrett, **Senior Vice President, Accounting**, Verizon
- Robert H. Herz, **Former Chairman**, FASB
- Baruch Lev, **Philip Bardes Professor of Accounting and Finance**, NYU Stern
- Francine McKenna, **Reporter**, MarketWatch
- Kyle Moffatt, **Associate Director of Disclosure Operations**, SEC
- Adam S. Parker, PhD., **Chief US Equity Strategist**, Morgan Stanley
- Beth Paul, **Partner**, PwC
- Gerald I. White, **President**, Grace & White, Inc.

Please direct your questions to Esther Kim at ekim@stern.nyu.edu or (212) 998-4143.

This Ross Roundtable is coordinated by:
Paul Zarowin, NYU Stern

CREDITS FOR CONTINUING PROFESSIONAL EDUCATION (CPE)

Learning Objectives: The Ross Roundtable provides a forum for "public opinion shapers" -- business writers, financial analysts, educators, corporate financial executives, regulators, etc. -- to discuss with policymakers important developments in capital markets and the financial world. To provide ample opportunity for participants to voice their opinions, the size of the Roundtable is limited.

Delivery Method: Group-live

Program Level: Update

Prerequisites: Applicable involvement in the business and/or academic experience in the subject matter.

No fee involved.

No advance preparation needed.

To register for this course, contact Esther Kim, Vincent C. Ross Institute of Accounting Research at 212.998.4143 or visit our website, <http://w4.stern.nyu.edu/ross>

Complaint Resolution Policy: For information regarding complaint and program cancellation policies, please contact our office at 212.998.4143

Earn 2 CPE credits (based on a 50 minute credit hour).



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