

Accounting Research

What should the rules be for Cryptoassets? Accounting, Regulatory and Legislative Perspectives

Ross/Volatility and Risk Institute Joint Conference: September 17, 2021 11:00AM – 3:00PM

Cryptoassets have received significant attention from the media, regulators, governments, investors, and financial institutions. How should we account for them? Should they be regulated? If so, how and by whom? Is legislation needed? What cross-border governance is needed? We will explore the major implications of these questions and answers.

Keynote

Congressman Bill Foster is a scientist and businessman representing the 11th Congressional District of Illinois. A PhD physicist, Bill co-chairs the Congressional Blockchain Caucus and chairs the Financial Services Committee's Task Force on Artificial Intelligence.

Speakers:

- Professor David Yermack, Albert Fingerhut Professor of Finance and Business Transformation and Chair, Finance Department, NYU Stern
- Rob Jackson, Pierrepont Family Professor of Law, NYU School of Law. He served as a Commissioner at the SEC from 2017 to 2020.
- Paul MacIntosh, Partner, EY Financial Services Crypto Leader, specializing in Accounting and Financial Reporting
- Suzanne Morsfield, former Sr Technical Manager at the IFRS Foundation and current Global Head of Accounting Solutions for Lukka Tech
- Christine Botosan, Board member, Financial Accounting Standards Board (FASB)
- Professor Hanna Halaburda, Associate Professor of Technology, Operations and Statistics, NYU Stern
- Matthew Homer, Executive-in-Residence, NYCA Partners and former Executive Deputy Director NYDFS
- Jai Massari, Partner, Davis Polk Financial Institutions and FinTech, with a focus on Digital Assets and Crypto

Logistics

The conference will be virtual on Zoom. Use this <u>link</u> to access. We will moderate questions from the audience through the chat function.



NYU STERN

Vincent C. Ross Institute of Accounting Research Volatility and Risk Institute

Agenda

Торіс	Timing	Speakers
Introduction to the Conference and Intro of David Yermack	11:00am – 11:05am	Professor April Klein
Keynote Speaker	11:05am – 11:30am	Professor David Yermack
Morning Roundtable: Financial Reporting and Accounting Issues surrounding Cryptoassets	11:30am - 12:45pm	 Professor Amal Shehata, Moderator Christine Botosan, FASB Robert Jackson, NYU Law School, and former SEC Commissioner Paul MacIntosh, EY Suzanne Morsfield, Lukka
BREAK	12:45pm - 1:00pm	
Finance/Risk/Economics Issues	1:00pm - 2:15pm	 Dick Berner, Moderator Professor Hanna Halaburda, NYU Stern Matt Homer, NYCA Partners Jai Massari, Davis Polk
Interview with Rep. Bill Foster	2:15pm - 2:50pm	Professor Dick Berner, Moderator
Closing Remarks	2:50pm - 3:00pm	Professor Berner, Klein