

OCA ALUMNI MEETING
AGENDA
JUNE 27, 1983

- 7:30 a.m. - 8:00 a.m. Coffee and Danish
- 8:00 a.m. - 9:00 a.m. OCA Projects
- . Moratorium on computer software capitalization
 - . Exclusions from amortization under full cost accounting
 - . Successful efforts ceiling test and implications for other operating asset impairment questions
 - . Industry guide disclosures for bank holding companies
 - . SEC research forum projects
 - . Segments
 - . Quarterly financial data
 - . Off-balance sheet financing
 - . Property-casualty insurance reserve disclosures
 - . Reconsideration of ASR 115
 - . SABs 51 and 52
- 9:00 a.m. - 10:00 a.m. FASB Matters and SEC Reactions
- . Progress/effectiveness of FASB
 - . Transfers of receivables with recourse/Defeasance of debt
 - . Conceptual Framework project progress
 - . Employers' accounting for pensions
 - . Income taxes

10:15 a.m. - 11:15 p.m.

The SEC and the Accounting Profession

- . Timely guidance
- . Independence - USC research project update
- . Peer Review - perceptions of effectiveness and benefits
- . Auditor turnover - Commissioner concerns
- . SEC direction

11:15 a.m. - 12:00 p.m.

Auditing Issues/Other Commission Projects

- . Progress/effectiveness of ASB
- . SEC experience re: audit failures
- . Omitted Procedures
- . Accountant association with prospective financial statements
- . Related party transactions and disclosures
- . Tender Offer advisory committee
- . Rule 415
- . Concepts release for mutual fund self-regulation
- . Auditor reports on internal control of transfer agents

12:00 p.m. - 1:30 p.m.

Luncheon

1:30 p.m. - 2:00 p.m.

Summary Reporting Project

- . DH&S research project and plans
- . Effect on integration, standards setting and the profession

CHRONOLOGY OF OCA ALUMNIJUNE 1983

<u>DATES</u>	<u>CHIEF ACCOUNTANT</u>	<u>DEPUTY CHIEF</u>	<u>PAF's</u>		<u>ACADEMIC FELLOWS</u>	<u>PERMANENT STAFF</u>
						Larry Bloch 58-80 (Ret.)
72-73	S. Burton 72-9/76	C. Sampson	Joel Silverstein (AY)			Jean Horton (CL) 72-76
73-75			Don Kern (PMM)			Bill Read (AG) 73-75
74-76			George Sergio (PW/MH/TR)			Ernie Ten Eyck (L&H) 74-80
75-77			Wally Rush (CL)	Jon Richards (TR)		
76-78	C. Sampson		Ed Cheramy (PW)	Richard Adkerson (AA)		
77-79			Steve Golub (DHS)	Gary Zell (E&W)		
78-80		Steve Golub (DHS) 6/79-6/80	Jim Doyle (E&W)	Jim Russell (AY)	George Meade (MSU) 79-80	Rita Gunter (Kerr-McGee) 78-81
79-81		Butch Kirby (AY) 6/80-2/83	Art Schmeiser (TR)	Larry Best (E&W)	Harvey Hendrickson (Fla. Int'l) 80-81	Gene Green (Comptroller of the Currency) 78-83
80-82			Jim Hall (DHS)	Dave Martin (PMM)	Jerry Arnold (USC) 1981	
81-83		Ed Coulson 3/83	Marc Oken	Beth Rader	Jack Robertson (U. TEXAS) 1/82-8/83	
82-84			Bob Herdman	Larry Jones		
83-85			Mike McLaughlin	Dorothy Walker	John Smith (U. IOWA) 8/83-8/84	

ALUMNI

JUNE 1983

Office of the Chief Accountant

<u>Dates</u>	<u>Name</u>	<u>Address</u>	<u>Phone</u>
1972-73	Joel Silverstein (Lois)	Arthur Young & Co. 1 Corporate Plaza Suite 1700 110 East Broward Blvd. Ft. Lauderdale, FL 33301	(305) 523-8300
1973-75	Donald P. Kern (Don/Joann)	Peat, Marwick, Mitchell & Co. 1 North Broadway White Plains, NY 10601	(914) 428-3330
1974-76	George D. Sergio (George/Linda)	Touche, Ross & Co. 1 Landmark Square Stamford, CT. 06901	(203) 359-1511
1975-77	Walter K. Rush, III (Wally/Carol)	Coopers & Lybrand 333 Market Street San Francisco, CA 94105	(415) 957-3077
1975-77	Jon C. Richards (Jon/Carol)	Touche Ross & Co. 99 Almaden Blvd. Suite 500 San Jose, CA 95113	(408) 998-7111
1976-78	Edward R. Cheramy, Jr. (Ed/Charlotte)	Price Waterhouse 606 S. Olive Street Los Angeles, CA 90014	(213) 625-3355
1976-78	Richard C. Adkerson (Richard/San)	Arthur Andersen & Co. Suite 1300 711 Louisiana Houston, TX 77002	(713) 237-2438 (Sharyn Aldridge, secty.)
1977-79	Gary A. Zell (Gary/Bev)	Ernst & Whinney 2000 Pittsburgh National Bldg. Fifth and Wood Street Pittsburgh, PA 15222	(412) 268-9339
1977-80	Steven J. Golub (Steve/Barbara)	Deloitte Haskins & Sells 1114 Avenue of the Americas New York, NY 10036	(212) 790-0884
1978-80	James L. Russell (Jim)	Arthur Young & Co. 1 Post Street San Francisco, CA 94104	(415) 393-2825
1978-80	James J. Doyle (Jim/Sara)	Ernst & Whinney 150 South Wacker Drive Chicago, Illinois 60606	(312) 368-1800

ALUMNI (Cont'd.)

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<u>Dates</u>	<u>Name</u>	<u>Address</u>	<u>Phone</u>
1979-81	Lawrence C. Best (Larry)	Ernst & Whinney 2000 National City Center Cleveland, Ohio 44114	(216) 861-5000
1979-81	Arthur J. Schmeiser (Art/Laura)	Touche Ross & Co. 1633 Broadway New York, NY 10019	(212) 489-1600
1980-82	James D. Hall (Jim/Gerry)	Deloitte Haskins & Sells Suite 2600 633 Seventeenth Street Denver, Colorado 80202	(303) 534-8153
1980-82	David F. Martin (Dave/Joan)	Peat, Marwick, Mitchell & Co. 345 Park Avenue New York, New York 10154	(212) 872-6513

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1981-83	Marc D. Oken (Marc)		
1981-83	M. Elizabeth Rader (Beth)		
1982-83	Robert K. Herdman (Bob/Marikay)		
1982-83	Lawrence S. Jones (Larry/Diane)		
1983-84	Michael P. McLaughlin (Mike/Nancy)		
1983-84	Dorothy E. Walker		

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ALUMNI (Cont'd.)

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<u>Dates</u>	<u>Name</u>	<u>Address</u>	<u>Phone</u>
	William T. Read (Bill)	Alexander Grant & Co. 99 High Street Boston, MA 02110	(617) 357-5787
	*John C. Burton (Sandy/Jane)	130 East End Avenue, Apt. 12A New York, NY 10028	(212) 280-3161 (office)
	Jean W. Horton (Jean/Ann)	Coopers & Lybrand 1251 Avenue of the Americas New York, NY 10020	(212) 536-2443
	*Harvey S. Hendrickson	School of Accounting College of Business Administration Florida International University Miami, Florida 33199	(305) 554-3269
	*Jerry L. Arnold	School of Accounting Graduate School of Business Administration University of Southern California Los Angeles, California 90007	(213) 743-2063
	Rita Gunter	Kerr McGee P.O. Box 25861 Oklahoma City, OK 73125	(405) 270-3675
	Lawrence J. Bloch (Larry)	3701 Connecticut Avenue, N.W. Washington, DC 20008	(202) 363-1887
	LeGrand C. Kirby, III (Butch/Jane)	Arthur Young & Co. 1025 Connecticut Avenue, N.W. Washington, DC 20036	(202) 828-7120
	Eugene W. Green, Jr. (Gene/Mary Lou)	Comptroller of the Currency 490 L'Enfant Plaza East, S.W. Washington, DC 20219	(202) 447-0471

*Professor