



2012 CONGRESS ON FAIR VALUE— MEASUREMENTS AND RECOGNITION: SHARED SPACE

FEBRUARY 27-28, 2012 SEATTLE, WA USA

SESSION TITLE: Fair Value Evaluation: Analysis and Determinants
SESSION DATE: Tuesday, February 28, 2012
SESSION TIME: 4:00 p.m.–5:40 p.m. pacific standard time / 7:00 p.m.–8:40 p.m. eastern standard time

Session Summary: “Is Fair Value Accounting Achieving Its Objectives—Do Investors Care?”

The presentation will review the reliability and relevance of fair value accounting. In other words, is fair value accounting leading to more reliable and relevant financial statements from an investor’s perspective? There is an increasing amount of empirical studies to suggest that the use of fair value accounting by market participants is different from that initially expected by the FASB.

CPE Hours /
Fields of Study: 2 Hrs Finance (FN)

Presenter(s) Bio: Lawrence Levine, CPA, ABV, ASA, CLP and



Larry. Levine is a Partner at McGladrey & Pullen LLP. He has over 30 years of corporate finance experience. He has extensive expertise providing valuation consulting services on a wide variety of complex financial and non-financial instruments, including intellectual property, derivative financial instruments, fixed income, and equity securities. He has been involved with a wide array of corporate transactions. Before joining RSM McGladrey, he underwrote debt for Bank of America and Chase Manhattan Bank, N.A. He has an MBA from Wharton and is a CPA.

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