



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

FEBRUARY 27-28, 2012 SEATTLE, WA USA

KEYNOTE

SESSION TITLE: Fair Value Measurements: Where Are We Now?

SESSION DATE: Monday, February 27, 2012

SESSION TIME: 8:15 a.m.–9:55 a.m. pacific standard time / 11:15 a.m.–12:55 p.m. eastern standard time

Session Summary: The focus of the session will be an overview of the current status of fair value measurements both within the accounting and valuation professions. The session will include a brief description of the history of fair value, the trends over the recent years, particularly as applied during the economic downturn and where both professions seem to be heading with fair value measurements.

The presentation will include:

- Current status of fair value measurements within the accounting and valuation professions
- The history of fair value in financial reporting
- Where fair value measurements appear to be heading

CPE Hours /
Fields of Study: 2 Hrs Accounting (AC)

Presenter(s) Bio: Mark Zyla, CPA/ABV, CFA, ASA



Mark L. Zyla is a Managing Director of Acuitas, Inc., an Atlanta, Georgia based valuation and litigation consultancy firm. Mark has provided valuation consulting for various types of entities for a wide variety of purposes.

Mr. Zyla received a BBA degree in Finance from the University of Texas at Austin and an MBA degree with a concentration in Finance from Georgia State University. He also completed the Mergers and Acquisitions Program at the Aresty Institute of the Wharton School of the University of Pennsylvania and the Valuation Program at the Graduate School of Business at Harvard University. He is a Certified Public Accountant, Accredited in Business Valuation (CPA/ABV), Certified in Financial Forensics (CFF) by the AICPA, a Chartered Financial Analyst (CFA), and an Accredited Senior Appraiser with the American Society of Appraisers Certified in Business Valuation (ASA).

Mr. Zyla is a member of the American Society of Appraisers (ASA), the American Institute of Certified Public Accountants (AICPA), and the CFA Institute. He was a member of the Appraisal

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Foundation's Business Valuation Best Practices Working Group on Contributory Asset Charges and the AICPA's Fair Value Resource Panel. He is currently working on the AICPA's Impairment Practice Aid Task Force. He is also the Chairman of the AICPA's Fair Value Measurement Conference Committee. Mr. Zyla is a former member of the Business Valuations Committee of the AICPA and a former Chairman of the ABV Examination Committee of the AICPA. He is also a member of the Business Valuation Standards Subcommittee of the ASA.

He is a frequent presenter and author on valuation issues and is the co-author of the courses, "Fair Value Accounting: A Critical New Skill for All CPAs" published by the AICPA. And he is the author of *Fair Value Measurements: Practical Guidance and Implementation*, recently published by John Wiley & Sons.

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