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Craig C. Olinger has served as a Deputy Chief Accountant of the Securities and Exchange Commission's Division of Corporation Finance since 1997. He is currently serving as Acting Chief Accountant of the Division. His responsibilities include interpretation of the financial reporting and disclosure requirements for public companies as well as oversight of financial reporting matters affecting foreign registrants. He serves as an observer to the AICPA International Practices Task Force. Prior to joining the SEC in 1986 he was employed by Price Waterhouse. Mr. Olinger received his M.A.S. from the University of Illinois and his B.S. from Lebanon Valley College. He is a member of the AICPA.
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Overview
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Division of Corporation Finance
Review Process

Confidential Draft Submissions

- Dual-listed Companies
- Emerging Growth Companies

JOBS Act FAQs
IFRS Frequent Comment Areas

- Financial instruments
- Financial statement presentation
- Provisions & contingent liabilities
- Impairment of assets
- Consolidation, Associates & JVs
IFRS Frequent Comment Areas

- Revenue recognition
- Operating segments
- Income taxes
- Business combinations
- First-time adoption of IFRS
First-time Adoption of IFRS

- Statement of Compliance with IFRS as Issued by the IASB
- Going Concern Language
- Selected Financial Data
- MD&A Disclosures
- XBRL
Other Reporting Issues

- Transition - IFRS 10, 11, and 12
- First-time Adoption - Revised Definition
- Arrangements with Inflation Adjustments
Resources

Division of Corporation Finance review process

http://www.sec.gov/divisions/corpfin/cffilin/greview.htm
Resources

Financial Reporting Manual page

Topic 6: Foreign Private Issuers & Foreign Businesses

http://sec.gov/divisions/corpfin/cffinancialreportingmanual.shtml

IFRS Work Plan page

http://www.sec.gov/spotlight/globalaccountingstandards.shtml
Resources

Foreign Issuer page
http://www.sec.gov/divisions/corpfin/cfforeignissuers.shtml

Jumpstart Our Business Startups Act Frequently Asked Questions page
Resources

Confidential Draft Submissions pages

http://www.sec.gov/divisions/corpfin/cfannouncements/drsfilingprocedures.htm

http://www.sec.gov/divisions/corpfin/cfannouncements/draftregstatements.htm

http://www.sec.gov/divisions/corpfin/internatl/nonpublicsubmissions.htm
Conclusion

Questions?