



**NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS**

1111 Brickyard Road, Suite 200, Salt Lake City, UT 84106 P: (801) 486-0600 F: (801) 486-7500 Web: [www.nacva.com](http://www.nacva.com)

**INSTITUTE OF BUSINESS APPRAISERS**

P.O. Box 17410, Plantation, FL 33318 P: (954) 584-1144 F: (954) 584-1184 Web: [www.go-iba.org](http://www.go-iba.org)



**NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY***  
**JUNE 2—5, 2010 THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA**

**Track:** International Valuation  
*Co-sponsored with the International Association of Consultants, Valuers & Analysts*

**Session Date / Time:** Wednesday, June 2, 2010 / 1:30pm – 3:15pm

**Session Title:** *Academic Research on Fair Value Reporting*

**Session Summary:** This presentation will help practitioners understand the substantial body of academic research relating to fair value accounting and reporting. We will review of taxonomy of these research areas, and summarize the key findings. We will then provide a framework to assess fair values in any context. Finally we will link the findings of academic research to implications for current practice in fair value reporting.

**CPE Hours / Fields of Study:** Two (2) hours / Accounting (AC)

**Presenter Bio:**



**Edward Riedl** has taught at Harvard Business School for the past eight years, where he is an award winning instructor and researcher. His research focuses on fair value accounting, and has been published in the top academic journals. He has examined asset impairments and special items, the effects of monitors (such as appraisers) upon reported fair value estimates, and the reporting of fair values in the financial services industry. Prior to entering academia, he worked in audit and financial advisory services at a major accounting firm, as well as internal audit at a Fortune 500 oil firm.