OKLAHOMA STATE UNIVERSITY

18TH ANNUAL ACCOUNTING AND FINANCIAL REPORTING CONFERENCE
Thursday, November 15, 2018 / 8 a.m. - 5 p.m.
Earn 9 hours of CPE credit including 2 hours of ethics

14TH ANNUAL OIL AND GAS ACCOUNTING CONFERENCE
Friday, November 16, 2018 / 8:00 a.m. - 12:10 p.m.
Earn 4 hours of CPE credit

TULSA, OK
Thursday, November 15, 2018

7:55 a.m.  Welcome  
Audrey A. Gramling, Wilton T. Anderson Chair, Department Head, School of Accounting, Spears School of Business, Oklahoma State University  
Conference Moderator: Melanie Harvey, Instructor of Professional Practice, School of Accounting, Spears School of Business, Oklahoma State University, Tulsa, OK

8:00 a.m.  Current SEC Reporting Issues  
The SEC Division of Corporate Finance is on the cutting edge of emerging practice-related issues and provide front-line support for the SEC. This session will provide an overview of the Commission’s comment letter process and discuss the latest “hot topics” addressed by SEC staff.  
Melissa Rocha, Senior Assistant Chief Accountant, Division of Corporation Finance, Securities and Exchange Commission, Washington, D.C.

8:50 a.m.  An Update on PCAOB Activities  
Speaker TBA

9:40 a.m.  Break

10:00 a.m.  Application of Lessons Learned from Revenue Recognition Implementation to Adopting the Lease Accounting Standard  
This brief session will examine some of the key learnings from implementing the revenue accounting standard and how those can be applied as companies move forward with adopting the lease accounting standard. Ted will also focus upon a few lessons learned to date that are unique to implementing the lease standard.  
Ted Timmermans, Vice President, Controller, Chief Accounting Officer, The Williams Companies Inc., Tulsa, OK

10:20 a.m.  Implementation of the New Leasing Standard  
This session will discuss how organizations are implementing the lease standard. It will include discussions of best practices and implementation issues that companies are dealing with in regards to the new lease standard.  
Anthony Muniz, Oil and Gas Senior Manager, Deloitte, Houston, TX

11:10 a.m.  Creating a Positive Ethical Culture  
It’s not enough for an organization to devote its resources to developing policies and procedures that encourage ethical action – it must also have a positive culture that reinforces these behaviors through its own actions and initiatives. Jeff will discuss in this highly interactive and engaging session what individuals can do to influence this to become a positive ethical culture.  
Jeff Wilkie, Consulting Executive, Human Capital and Organizational Strategies, HoganTaylor LLP, Tulsa, OK

12:00 p.m.  Lunch

12:30 p.m.  Accountability for Accountants  
Entitlement in an organization is a severe threat to productivity and individual initiative. This session will discuss how an entitled culture is formed and the movement toward a culture of accountability thereby impeding entitlement prevalence.  
Dr. Lee Manzer, Professor, School of Marketing and International Business, Spears School of Business, Oklahoma State University, Stillwater, OK

1:30 p.m.  The Evolution of Analytics in Business  
This session will focus on the evolution of business analytics, increased transparency and governance. David will discuss the shift from historically based trends to a prospective focus on data used for analytics. He will also discuss how organizations are beginning to shift focus from external expectations of performance to internal expectations based on established norms.  
David Maberry, Managing Director, PricewaterhouseCooper, Oklahoma City, OK

2:20 p.m.  Break

2:40 p.m.  Cyber Resilience and Incident Response Forensics  
We live in a connected society that has enhanced free speech, the pursuit of knowledge, and broadened the marketplace of ideas. Along with the connectedness comes an imperative for strong cyber resilience to combat both external and internal threats. This session will explore the need for strong cyber resilience and tips on how to respond in the first 48 hours of an incident.  
Joshua Axelrod, Principal, Security Leader for Energy, EY, Charlotte, NC  
Scott Clary, Principal, Fraud, Technology Investigations, and Disputes Practice, EY, Houston, TX  
Tom Durkin, Managing Director, Global Product Executive Digital Channels, Global Transaction Services, Bank of America Merrill Lynch, Chicago, IL

3:10 p.m.  The Threat Environment is Evolving  
Cybercrime continues to be challenge organizations as the bad actors adapt and look for new ways to infiltrate a company’s defenses. This session will explore common practices being used by cyber criminals and ways that organizations can help protect its information.  
Tom Durkin, Managing Director, Global Transaction Services, Bank of America Merrill Lynch, Chicago, IL
3:40 p.m. Q&A Session
Joshua Axelrod, Principal, Security Leader for Energy, EY, Charlotte, NC
Scott Clary, Principal, Fraud, Technology Investigations, and Disputes Practice, EY, Houston, TX
Tom Durkin, Managing Director, Global Transaction Services, Bank of America
Merrill Lynch, Chicago, IL

4:00 p.m. Crossing the Ethical Boundary: Insights from a Fraud Investigator
This session will focus on examples of individuals that have crossed the ethical boundary, ethical issues observed in fraud investigations, and decision making in ethical dilemmas. Angela will share examples of ethical dilemmas from actual cases she has investigated and discuss potential risk areas for fraud where ethical decision making is compromised.
Angela Morelock, Partner, Forensics and Valuation Services, BKD CPAs & Advisors, Springfield, MO

4:50 p.m. Adjourn

5:00 p.m. Happy Hour Reception sponsored by Opportune

14TH ANNUAL OIL AND GAS ACCOUNTING CONFERENCE AGENDA
Earn 1 hour of tax and 3 hours of accounting for a total of 4 hours of CPE credit.

Friday, November 16, 2018

8:00 a.m. Welcome
Audrey A. Gramling, Wilton T. Anderson Chair, Department Head, School of Accounting, Spears School of Business, Oklahoma State University
Conference Moderator: Dan Gilliam, Retired, Phillips 66, Tulsa, OK

8:10 a.m. Tax Cuts and Jobs Act
On December 22, 2017, President Trump signed into law the Tax Cuts and Jobs Act (“TCJA”). The TCJA is the most significant overhaul to the U.S. tax system in decades. This session will provide a comprehensive overview of the TCJA, with particular focus on the oil and gas industry.
Chris Delk, Vice President, General Tax Counsel, ConocoPhillips, Houston, TX

9:00 a.m. SEC Staff Perspective in Accounting and Reporting Matters
This session will discuss issues in the current accounting and regulatory environment in the oil and gas industry from the perspective of a member of the SEC’s Office of the Chief Accountant. It will also explore the various reporting risks that companies should consider in relation to their financial reporting requirements.
Jonathan Duersch, Associate Chief Accountant, Office of the Chief Accountant, U.S. Securities & Exchange Commission, Washington, D.C.

9:50 a.m. Break

10:10 a.m. Blockchain and Distributed Ledger Technology
Blockchain and distributed ledger technology has the hype and hope to drastically change the way we transact globally. This technology has the potential to reshape accounting and reporting, supply chains, trade finance, logistics and most treasury operations. This session will provide an overview of the technology and explore its potential. It will review current projects being implemented and beta tested. These initial projects will be discussed as the platform for transformational industry changes expected over the next decade.
Shane Randolph, Managing Director, Opportune LLP, Tulsa, OK

11:00 a.m. State of the Oklahoma Oil and Gas Industry
Chad Warmington, President, Oklahoma Oil and Gas Association, Oklahoma City, OK

11:50 a.m. Question and Answer Session
Moderator: Dan Gilliam, Retired, Phillips 66, Tulsa, OK
Chris Delk, Vice President, General Tax Counsel, ConocoPhillips, Houston, TX
Shane Randolph, Managing Director, Opportune LLP, Tulsa, OK
Chad Warmington, President, Oklahoma Oil and Gas Association, Oklahoma City, OK

12:10 p.m. Summary and Wrap-Up

OKLAHOMA STATE UNIVERSITY IS ALSO OFFERING AN INAUGURAL TRIBAL FINANCE AND ACCOUNTING CONFERENCE ON FRIDAY, NOVEMBER 16 FROM 8 AM - 12:15 PM AT THE MARRIOTT TULSA HOTEL SOUTHERN HILLS. VISIT WWW.CEPD.OKSTATE.EDU OR CONTACT HOLLY BERGBOWER AT 405-744-5208 FOR MORE INFORMATION.
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14TH ANNUAL OIL AND GAS ACCOUNTING CONFERENCE
November 15 & 16, 2018  Marriott Tulsa Hotel Southern Hills, Tulsa, OK
Attend both and earn 13 hours of CPE credit, including 2 hours of ethics.
REGISTRATION

Accounting and Financial Reporting Conference • November 15, 2018
Oil and Gas Accounting Conference • November 16, 2018

Register online at business.okstate.edu/cepd/acct

NAME

TITLE

COMPANY/AFFILIATION

ADDRESS

CITY/STATE/ZIP

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EMAIL

INDIVIDUAL LEVEL (Please make checks payable to OSU)

☐ Yes! Please Register me for the 18TH ANNUAL ACCOUNTING AND FINANCIAL REPORTING CONFERENCE (fee includes refreshments, lunch and electronic materials)

$325 per person, if registered by November 5, 2018
$345 per person, if registered after November 5, 2018

Group Discount: For 10 or more people in the same company, the fee is $300 per person.

☐ Yes! Please Register me for the 14TH ANNUAL OIL AND GAS ACCOUNTING CONFERENCE (fee includes breakfast and electronic materials)

$195 per person, if also attending the Accounting and Financial Reporting Conference
$215 per person, if only attending the Oil and Gas Accounting Conference

CONFERENCE MATERIALS

The conference fee includes the materials in electronic format. If you would prefer a hard copy of conference materials in a binder, please order below for an additional fee.

Yes! I would like a binder of conference materials.

☐ $15 additional fee for Accounting and Financial Reporting Conference materials

☐ $10 additional fee for Oil and Gas Accounting Conference materials

SPONSORSHIPS (Please make checks payable to OSU Foundation)

☐ Yes! I wish to be a Gold Sponsor of the Accounting and Financial Reporting Conference. $5,000

☐ Yes! I wish to be a Silver Sponsor of the Accounting and Financial Reporting Conference. $2,500

☐ Yes! I wish to be a Gold Sponsor of the Oil and Gas Accounting Conference. $2,500

BOOTH

☐ Yes! I wish to be an Exhibit Booth Sponsor. (Please contact Krysta Gilbert at 1-405-744-5208 or by email at krysta.l.gilbert@okstate.edu)

$500 for Accounting and Financial Reporting Conference and $300 for Oil and Gas Accounting Conference

Please make Exhibit Booth Sponsor checks payable to Oklahoma State University.

PAYMENT INFORMATION

Register online at business.okstate.edu/cepd/acct

☐ A check payable to Oklahoma State University (registrations and hard copy materials) and/or the OSU Foundation (sponsorships) is enclosed for the amount of $ ____________________

Mail registration form and check to:
OSU Center for Executive and Professional Development
294 Business Building, Stillwater, OK 74078-4011

☐ If paying by credit card, please fax registration form to 405-744-6143 or call 405-744-5208.
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If making a hotel reservation at the Marriott Tulsa Hotel Southern Hills, you can receive the conference rate by mentioning the OSU Accounting Conference.