

## FASB TO HOST VIRTUAL CREDIT LOSSES ROUNDTABLE

Thursday,  
May 20, 2021

### Public Roundtable Meeting on Credit Losses

**Time: 9:00 a.m. – 12:00 p.m. EDT**

The FASB will host a virtual public roundtable meeting on implementation of the current expected credit losses (CECL) standard, Accounting Standards Update No. 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, and related technical issues.

The roundtable session is intended to help the Board and staff gather additional feedback on [CECL implementation](#), including technical issues related to purchased financial assets with credit deterioration (PCD) and troubled debt restructurings (TDRs). The FASB staff will share feedback received to date and then ask roundtable participants for their thoughts and observations.

Roundtable participants will include representatives of financial institutions of various sizes, regulators, and other stakeholders. A list of all participants will be posted to the FASB website prior to the meeting.

The roundtable meeting will be live streamed on the FASB website. To access the webcast, go to [Attend a Meeting Remote \(live webcast\)](#) option on the Upcoming Meetings section of the FASB website.

The roundtable meeting will be archived on the FASB website for 90 days following the meeting.

*Because meetings may change, please check the FASB website for the most up to date information before finalizing plans. For a more complete listing of public meetings, including tentatively scheduled meetings, please view the [Notice of Open Meetings](#) on the FASB website. If you have any questions, contact the FASB at 203 847-0700.*