

**Shayne B. Kuhaneck**  
**Assistant Director**  
**Financial Accounting Standards Board Staff**

Shayne Kuhaneck is an assistant director of technical activities at the Financial Accounting Standards Board (FASB). In this role, Shayne oversees implementation activities for FASB standards and projects related to credit losses, hedging, recognition and measurement of financial instruments, and leases. He also oversees projects that include nonemployee share-based payments, consolidations, and distinguishing liabilities from equity.

Shayne re-joined the FASB in June of 2015. Previously, he served as a senior technical advisor in GE Capital's Accounting Policy Group, where he focused on technical accounting matters related to acquisitions and dispositions of significant businesses, impairment of financial assets, derivatives and hedging activities, consolidation, and debt and equity classification matters.

Prior to joining GE Capital, Shayne was a member of KPMG's Audit practice in Hartford, Connecticut. His audit experience includes global public companies and private companies. Shayne's clients primarily were in the consumer products, manufacturing, and technology industries. He provided audit services to companies reporting under U.S. GAAP and has extensive experience advising on technical accounting issues related to financial instruments.

Shayne is a veteran of the United States Navy, where he served as a member of the submarine force.

Shayne has a B.S. in accounting from the University of Connecticut. He is a CPA in Connecticut.