US Week in Review

Week ending 8 February 2024

The US Week in Review highlights this week's developments and emerging issues in the financial reporting world and gives you direct access to relevant technical accounting guidance and thought leadership produced by EY.

In this issue:

Regulatory matters	1
Standard Setter updates	1
Upcoming webcasts	1

Regulatory matters

Securities and Exchange Commission (SEC)

<u>SEC adopts rules expanding definitions of dealers and government securities</u> <u>dealers, potentially requiring certain significant market participants to register</u> <u>as broker-dealers</u>

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB discusses Topic 815: hedge accounting improvements at its 7 February meeting

Upcoming webcasts

Top priorities for boards in 2024 15 February 2024, 3 p.m. Eastern time

<u>What you need to know for Q1 2024 financial reporting</u> 21 March 2024, 1 p.m. Eastern time

Information regarding upcoming events can be found on the **<u>EY webcasts site</u>**.



EY Building a better working world	EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.
All Rights Reserved.	Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.
	Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.
<u>ey.com/en_us/assurance/accountinglink</u>	EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via e <u>v.com/privacy</u> . EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit e <u>v.com</u> .
	Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.
	This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax or other professional advice. Please refer to your advisors for specific advice.