

US Week in Review

Week ending 7 March 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.

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What's new from EY

To the Point: SEC adopts rules requiring registrants to disclose certain climate-related information

Our publication summarizes the SEC's final rules requiring registrants to include certain climate-related information in their registration statements and annual reports. In a change from the proposal, the rules will not require disclosures of Scope 3 GHG emissions. They also further incorporate the US Supreme Court's definition of materiality and give companies more time to comply. The compliance dates depend on a registrant's filer status and the type of disclosure. The rules will be phased in starting in fiscal year 2025.

Register now for our webcast on the SEC's new rules on climate-related disclosures

The final SEC climate-related disclosures rules webcast will be held on 11 March 2024 from 1 p.m. to 2 p.m. Eastern time. The event will cover the new requirements and how companies can prepare to comply with them.

Register now for our quarterly financial reporting webcast on 21 March

Our *What you need to know for Q1 2024 financial reporting* webcast will be held on 21 March 2024 from 1 p.m. to 2 p.m. Eastern time.

Upcoming webcasts

The final SEC climate-related disclosures rule

11 March 2024, 1 p.m. Eastern time

Accounting for income taxes: a quarterly perspective

19 March 2024, 11 a.m. Eastern time

What you need to know for Q1 2024 financial reporting

21 March 2024, 1 p.m. Eastern time

Audit committee considerations for Q1 2024

9 April 2024, 3 p.m. Eastern time

Information regarding upcoming events can be found on the [EY webcasts site](#).

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