US Week in Review

Week ending 4 April 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

<u>Technical Line: A closer look at the SEC's climate-related disclosure</u> requirements

<u>Updated Technical Line, A closer look at California's recently enacted climate</u> disclosure laws, reflects new SEC rules

Effective date matrix as of 31 March 2024

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB announces members of reconstituted Emerging Issues Task Force

FASB issues Codification Improvements ASU to remove references to the Concepts Statements

FASB discusses Accounting for government grants at its 3 April meeting

FASB to discuss Derivatives scope refinements (Topic 815), Hedge accounting improvements (Topic 815) and Interim reporting - narrow scope improvements at its 10 April meeting



Upcoming webcasts

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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