

US Week in Review

Week ending 6 June 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:

What's new from EY.....	1
Standard Setter updates.....	1
Upcoming webcasts.....	2

What's new from EY

Updated Technical Line, *How the climate-related disclosures under the SEC rules, the ESRS and the ISSB standards compare, reflects interoperability guidance issued by the EFRAG and the ISSB*

Updated Technical Line, *Lessee accounting considerations for retailers*

Final reminder: Register for our quarterly financial reporting webcast on 13 June

Our *What you need to know for Q2 2024 financial reporting* webcast will be held on 13 June 2024 from 1 p.m. to 2 p.m. Eastern time.

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB directs staff to draft proposed ASUs on Hedge accounting improvements (Topic 815) and Accounting for government grants at its 4 June meeting

FASB to discuss agenda prioritization and its project on Accounting for environmental credit programs at its 12 June meeting

EITF to discuss Determining the accounting acquirer (Issue 24-A) at its 14 June meeting

Upcoming webcasts

What you need to know for Q2 2024 financial reporting

13 June 2024, 1 p.m. Eastern time

Accounting for income taxes: a quarterly perspective - June 2024

18 June 2024, 11 a.m. Eastern time

AI challenges and opportunities: considerations for boards

20 June 2024, 11 a.m. Eastern time

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

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