

US Week in Review

Week ending 19 September 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, A closer look at the SEC's new rules on cybersecurity disclosures, reflects recent SEC staff guidance

Public policy spotlight: Six key issues for 2024 US elections now available

The EY *Public policy spotlight: Six key issues for 2024 US elections* discusses the potential impact of the 2024 presidential election on trade, technology, tax, regulation, climate and workforce and the differing policy stances of the candidates - Vice President Kamala Harris and former President Donald Trump.

September 2024 Financial reporting briefs issued

The September 2024 edition of *Financial reporting briefs* provides a snapshot of the major accounting and regulatory developments during the quarter. It includes a reference library listing the EY publications issued during the period and other recent publications.

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB directs the staff to draft proposed ASU on Codification improvements at its 18 September meeting

Public Company Accounting Oversight Board (PCAOB)

PCAOB staff Spotlight report addresses recent inspection observations related to auditor independence

Upcoming webcasts

Accounting for income taxes: a quarterly perspective - September 2024

24 September 2024, 11 a.m. Eastern time

What you need to know for Q3 2024 financial reporting (Live Replay)

24 September 2024, 1 p.m. Eastern time

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

EY | Building a better working world

© 2024 Ernst & Young LLP.
All Rights Reserved.

ey.com/en_us/technical/accountinglink

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.

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.

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 [ey.com/privacy](#). EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit [ey.com](#). 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.