

US Week in Review

Week ending 30 January 2025

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

FASB proposes amendments to Codification to clarify, correct errors or make improvements

To the Point: SEC staff rescinds guidance on obligations to safeguard crypto assets under SAB 121

The delegation edge: A guide to successful delegation and authority research report from EY and Society for Corporate Governance now available

Comment letter on FASB's proposal on targeted improvements to the accounting for internal-use software

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB to discuss its project on Share-based consideration payable to a customer at its 5 February meeting



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The better the world works.



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Upcoming webcasts

2025 board priorities: reinvesting for the future

13 February 2025, 3 p.m. Eastern time

What you need to know for Q1 2025 financial reporting

13 March 2025, 1 p.m. Eastern time

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

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