

# US Week in Review

Week ending 19 March 2026

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

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### **To the Point: SEC clarifies how federal securities laws apply to crypto assets and related transactions**

Our publication provides an overview of the SEC's interpretive release clarifying how federal securities laws apply to certain types of crypto assets and transactions involving crypto assets.

## Regulatory matters

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Securities and Exchange Commission (SEC)

### **SEC Division of Enforcement Director Margaret Ryan resigns**

## Standard Setter updates

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Financial Accounting Standards Board (FASB)

### **FASB pauses further deliberations on the accounting for debt exchanges to evaluate broader feedback and adds a project to its technical agenda to address certain guidance for liabilities and equity at its 18 March meeting**

### **FASB to discuss whether to add projects to its technical agenda on alternative funding arrangements, credit losses on receivables from contracts with customers, multi-element software arrangements and other agenda consultation topics and to discuss Codification improvements at its 25 March meeting**

### **SEC accepts 2026 FASB Taxonomies**



The better the question.  
The better the answer.  
The better the world works.



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## Upcoming webcasts

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### What you need to know for Q1 2026 financial reporting (Offering - 2 of 2)

24 March 2026, 1 p.m. Eastern time

### AI in focus: strengthening audit committee oversight

9 April 2026, 3 p.m. Eastern time

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

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