

US Week in Review

Week ending 22 May 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.

In this issue:

What's new from EY.....	1
Upcoming webcasts.....	1

What's new from EY

To the Point: FASB amends guidance for identifying the accounting acquirer in acquisitions involving VIEs

To the Point: FASB clarifies guidance on share-based consideration payable to a customer

Updated FRD on statement of cash flows reflects enhanced guidance

Comment letter on the AICPA's proposed amendments to permit issuance of a qualified conclusion or a disclaimer of conclusion in an attestation review when a scope limitation exists

Register for our quarterly financial reporting webcast on 12 June

Our *What you need to know for Q2 2025 financial reporting* webcast will be held on 12 June 2025 from 1 p.m. to 2 p.m. Eastern time with an alternate viewing offered on 17 June.

Upcoming webcasts

What you need to know for Q2 2025 financial reporting
12 June 2025, 1 p.m. Eastern time

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



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The better the answer.
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