

# US Week in Review

Week ending 4 September 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

### Updated FRD on segment reporting reflects enhanced interpretive guidance

### Register for our *Diving deeper: What to know about the FASB's DISE standard* webcast on 25 September

### Register for our quarterly financial reporting webcast on 18 September

Our *What you need to know for Q3 2025 financial reporting* webcast will be held on 18 September 2025 from 1 p.m. to 2 p.m. Eastern time with an alternate viewing offered on 23 September.

## Regulatory matters

### Securities and Exchange Commission (SEC)

#### Updated SEC regulatory agenda reflects 2025 and 2026 priorities

The SEC's updated regulatory agenda outlines several proposed and final rules the agency plans to consider in 2025 and 2026, with a focus on facilitating capital formation and reducing compliance burdens. The agenda includes proposals on clarifying the regulatory framework for crypto assets, enhancing accommodations for emerging growth companies and simplifying filer status. It also includes proposals on modernizing disclosures and facilitating disclosure of material information.

The updated agenda no longer includes most items from the previous agenda, including those on human capital management disclosures and corporate diversity.



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The better the answer.  
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## Standard Setter updates

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### Financial Accounting Standards Board (FASB)

**FASB directs staff to draft final ASU on Accounting for debt exchanges and discusses its post-implementation review of the leases standard at its 3 September meeting**

**EITF to discuss its project on Application of Topic 715 to market-return cash balance plans at its 9 September meeting**

## Upcoming webcasts

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**Accounting for income taxes: a quarterly perspective - September 2025**

16 September 2025, 11 a.m. Eastern time

**What you need to know for Q3 2025 financial reporting**

18 September 2025, 1 p.m. Eastern time

**Diving deeper: What to know about the FASB's DISE accounting standard**

25 September 2025, 1 p.m. Eastern time

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

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