

US Week in Review

Week ending 11 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

SEC Reporting Update: Highlights of trends in 2025 SEC staff comment letters

Comment letter on the SEC's concept release on foreign private issuer eligibility

Updated FRD on share-based payment reflects enhanced guidance

Updated FRD on income taxes reflects enhanced guidance

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

Final reminder: 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)

SEC names James Moloney Director of Division of Corporation Finance



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



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Standard Setter updates

Financial Accounting Standards Board (FASB)

EITF recommends that FASB add a project to its technical agenda to address the application of Topic 715 to market-return cash balance plans at its 9 September meeting

Upcoming webcasts

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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