

# US Week in Review

Week ending 3 October 2024

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: FASB proposes clarifying guidance on share based consideration payable to a customer**

**Technical Line: A closer look at California's recently enacted climate disclosure laws updated for amendments recently signed into law**

**Effective date matrix as of 30 September 2024**

**National Association of Insurance Commissioners (NAIC) Summer 2024 Bulletin summarizes recent developments in the statutory insurance accounting and regulatory framework**

**Quarterly tax developments for Q3 2024 and related US GAAP implications**

## Standard Setter updates

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Financial Accounting Standards Board (FASB)

**FASB discusses Financial instruments: credit losses (Topic 326) - purchased financial assets and its post implementation review of ASC 606, Revenue from Contracts with Customers, at its 2 October meeting**

## Upcoming webcasts

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

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