

US Week in Review

Week ending 9 October 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 Technical Line, FASB requires entities to provide additional income tax disclosures, reflects enhanced interpretive guidance

Effective date matrix as of 30 September 2025

Comment letter on the AICPA's proposal on the auditor's responsibilities relating to fraud in a financial statement audit

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB discusses feedback on the Invitation to Comment on agenda consultation at its 8 October meeting

Upcoming webcasts

Cyber and tech in focus: strengthening audit committee oversight

5 November 2025, 3 p.m. Eastern time

Financial reporting for private companies - what you need to know for 2025

12 November 2025, 2 p.m. Eastern time

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



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