

US Week in Review

Week ending 30 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.

In this issue:

What's new from EY.....	1
Standard Setter updates.....	1
Upcoming webcasts.....	1

What's new from EY

Updated Sustainability reporting developments: Greenhouse Gas Protocol reflects enhanced guidance

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB adds a project to its technical agenda to clarify whether certain digital assets may be classified as cash equivalents at its 29 October meeting

FASB to host webcast on standard-setting activities related to private companies and not-for-profit organizations on 17 November

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

What you need to know for Q4 2025 financial reporting
18 December 2025, 1 p.m. Eastern time

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



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



Shape the future
with confidence

EY | Building a better working world

© 2025 Ernst & Young LLP.
All Rights Reserved.

ey.com/en_us/technical/accountinglink

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets. Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young LLP is a client-serving member firm of Ernst & Young Global Limited operating in the US.

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax or other professional advice. Please refer to your advisors for specific advice.