

# US Week in Review

Week ending 13 November 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
Regulatory matters.....	1
Standard Setter updates.....	1
Upcoming webcasts .....	2

## What's new from EY

### **To the Point: FASB amends ASC 326 to expand use of the gross-up approach**

## Regulatory matters

Securities and Exchange Commission (SEC)

**SEC staff releases post-shutdown guidance; says registration statements to be processed in the order in which they were received**

## Standard Setter updates

Financial Accounting Standards Board (FASB)

**FASB adds a project to its technical agenda on the equity method of accounting and decides not to add a project on the proportional amortization method at its 12 November meeting**

**FASB to discuss whether to add a project to its technical agenda on the accounting for crypto asset transfers at its 19 November meeting**



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The better the answer.  
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## Upcoming webcasts

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### What audit committees need to know for 2026

17 December 2025, 3 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](#).

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