

FASB Webinar: 2024 GAAP and SEC Reporting Taxonomy Improvements and SEC Update

Date: Tuesday, April 2, 2024

Time: 1:30–3:00 p.m., Eastern Daylight Time

Registration is open for an upcoming Financial Accounting Standards Board (FASB) webinar:
2024 GAAP and SEC Reporting Taxonomy Improvements and SEC Update.

The discussion will include the following:

- A fireside chat featuring Christine Botosan, FASB Board Member, and Christine Cheng, Assistant Professor of Accounting at the Patterson School of Accountancy at the University of Mississippi. The fireside chat will be moderated by Brian Gale, Financial Economist, U.S. Securities and Exchange Commission (SEC) Office of Structured Disclosure. Christine Botosan and Christine Cheng will discuss the use of XBRL tagged financial statements in the academic community with Ms. Botosan also sharing a Board member perspective on the use of XBRL tagged data in standard setting.
- An update from the SEC Office of Structured Disclosure staff on SEC taxonomies and observations on data quality.
- Improvements from *SEC Guidance Release Nos 33-11070; 34-95025 (includes annual reports for employee benefit plans for Form 11-K)*.
- Overview of the 2023 Taxonomy Releases, including discussion of:
 - Improvements from amendments to the FASB Accounting Standards Codification, including those related to income taxes, segment disclosures, and cryptocurrency.
 - Implementation resources—
 - New Proposed and Final Taxonomy Implementation Guides as well as Frequently Asked Questions (FAQ).
- The 2024 DQC Rules Taxonomy and 2024 Meta Model Taxonomy
- Other technical updates to the 2024 Taxonomy, including Calculation 1.1.

Speakers: Christine Cheng, Assistant Professor, Patterson School of Accountancy at the University of Mississippi, Julie Marlowe, Assistant Director, Audrey (Jing) Wang, Staff Accountant, and Brian Gale, Financial Economist, SEC Office of Structured Disclosure. In addition, Christine Botosan FASB Board Member, and members of the FASB staff will provide an update on XBRL activities.

Recommended CPE: Participants in the live broadcast (which is offered free of charge to those who [register](#)) will be eligible for up to 1.8 hours of continuing professional education (CPE) credits. (Please note that CPE credit is *not* available for group viewing of the live broadcast.) While registration is not limited, attendance is limited to the first one thousand individuals that log on.

Participants will have the opportunity to email questions to the panelists before and during the event.

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