

## **XBRL Staff Issues for Comment Proposed GAAP Taxonomy Improvements for Proposed Update on the Accounting for Interest Rate Risk and Net Investment Hedging**

The XBRL staff of the Financial Accounting Standards Board ([FASB](#)) recently issued for comment proposed GAAP Taxonomy Improvements for the following proposed Accounting Standards Update:

- *Derivatives and Hedging (Topic 815): Targeted Improvements to Accounting for Interest Rate Risk Hedging and Net Investment Hedging* ([Release Notes](#))

The proposed Accounting Standards Update is intended to address certain discrete hedge accounting issues identified by stakeholders that relate to exceptions and limitations within the current guidance. The amendments would broaden the application of hedge accounting, better reflect the economics of entities' risk management activities in financial statements, and improve the operability of hedge accounting guidance.

The comment period on the proposed GAAP Taxonomy Improvements for the proposed Update on Accounting for Interest Rate Risk and Net Investment Hedging ends on August 17, 2026.

Interested parties may provide comments on the proposed GAAP Taxonomy Improvements by sending their comments to [xbrled@fasb.org](mailto:xbrled@fasb.org). Please include the File Reference Number indicated on the cover of the Release Notes.