

Resources

Listed below are links to relevant RSM thought leadership and other publications referenced during the Summer 2022 Current Accounting Topics Quarterly Update webcast:

Articles

- [FASB clarifies fair value measurement guidance for equity securities \(ASU 2022-03 Article\)](#)
- [Proposed updates: Reference rate reform and derivatives and hedging](#)
- [FASB ITC: Accounting for Government Grants by Business Entities](#)
- [SEC proposes rules regarding cybersecurity-related disclosures](#)
- [SEC proposes rules related to SPAC transactions and disclosures](#)
- [SEC proposes required climate-related disclosures for registrants](#)
- [Disclosures related to Russia's invasion of Ukraine and related issues](#)

White Paper

- [Changes to accounting for revenue contracts in a business combination](#)

Resource Centers

- [Coronavirus Resource Center](#)
- [Reference Rate Reform Resource Center](#)
- [Revenue Recognition Resource Center](#)
- [Lease Accounting Resource Center](#)
- [Current Expected Credit Loss \(CECL\) Resource Center](#)