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The SEC’s Division of Corporation Finance has issued an updated Financial Reporting Manual. This edition includes changes to communications with the CF-OCA, with the contact number revised. It also incorporates amendments to Rules 3-10 and 3-16 under Regulation S-X, as outlined in SEC Release No. 33-10763. New guidance is added regarding the implementation of ASC 2018-12, while outdated information about ASC 606 has been removed. All modifications are dated December 31, 2022. The Manual remains unaltered for recent amendments related to acquisitions, accountant qualifications, and financial disclosures. It serves as internal SEC guidance, though it does not cover all necessary considerations for accounting decisions. The Manual is non-binding, and the full text is accessible via the provided PDF. PwC’s SEC volume is a key resource for understanding SEC requirements, though it should not replace official SEC documents. When addressing specific issues, professionals must consult the actual SEC rules and associated forms. Additional resources include Staff Accounting Bulletins and Compliance and Disclosure Interpretations. The SEC volume is not a substitute for professional judgment or expert consultation. Summary of recent updates: In June 2025, SEC 4400.902 was revised to reflect the March 2025 CAQ SEC Regulations Committee’s insights on S-X 1-02(w). April 2025 updates include revisions to SEC 2110.121 and SEC 3110.12, with the addition of SEC 7050.615 for enhanced accommodations for draft registration statements. SEC 6020.341 was updated to address ASU 2023-07, focusing on segment reporting. In October 2024, SEC 4520.913 was added to cover the June 2024 CAQ SEC Regulations Committee’s guidance on the Proportional Amortization Method. SEC 4600.31 was also revised. Updates were made to the July 2024 SEC 7050 guidelines, mainly to reflect new rules from SEC Release No 33-11265, which went into effect on July 1, 2024, except for Regulation S-K 1610, set to become effective June 30, 2025. These updates pertain to the application of S-X 3-01(c) by registrants that haven’t been in existence for two full fiscal years prior to their most recently completed fiscal year. =====

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