

NASBA CPE Credit Promotion Details

Course Title	US Accounting and Reporting Breakfast		
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Class Location	Pfingstweidstrasse 11, 8005 Zürich, Switzerland		
Class Start Date	June 16, 2026	Class End Date	June 16, 2026

NASBA CPE Credits*	NASBA CPE Subject Area*
1.5 hour	Accounting
0.5 hour	Taxes

* *NASBA CPE Credits* are not guaranteed. Receipt of *NASBA CPE Credits* for this course is contingent upon eligibility of course subject matter, course owner satisfaction of course delivery and submission requirements, and instructor/participant satisfaction of attendance proof requirements. Deliveries of this course by a non-U.S. Deloitte member firm are not eligible for *NASBA CPE Credits*.

Official NASBA Sponsor Statement	Click here to see Deloitte LLP's Official NASBA Sponsor Statement
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Delivery Method	Live Instructor-Led (Group Live)
Course Description	This course offers a comprehensive update on critical economic and financial reporting challenges facing multinational organizations with a presence in the United States. This session will cover geopolitical shifts, including tariffs and trade dynamics. Additionally, the course will review current SEC and PCAOB developments, including SEC rulemaking priorities and newly emerging US GAAP accounting standards (such as DISE). It will also review recent updates in US tax legislation which could impact multinational organizations' tax determination either domestically within the US or abroad.
Learning Objectives	Upon completion, learners will be able to: - Define a pathway for navigating the most recent geopolitical shifts, including US-Switzerland trade dynamics and the trajectory of tariff and regulatory evolution - Discuss the changing US tariff landscape, including the latest update on the refund process for IEEPA tariffs - Describe the impact of the Side-by-Side Package in the context of the OECD's Global Minimum Tax (Pillar Two) as well as the evolution of the new income tax disclosure disaggregation (ASU 2023-09) and what these mean for US multinationals and other US GAAP filers - Explain recently effected or soon-to-be effective US GAAP accounting standards (including DISE (ASU 2024-03 (codified as ASC 220-40)) and insights from the AICPA conference) and assess the impact of those standards on the financial reporting for a multinational organization - Discuss current SEC and PCAOB developments and focus areas, including SEC comment letter trends and Fortune 500 disclosure trends

Course Level	Overview
Prerequisites	N/A
Advance Preparation	N/A

Registration Method	Manual Registration
Attendance Monitoring Method	Sign-In Sheet / Roster

Contact for Cancellations/Concerns	Shannon Farrell at sefarrell@deloitte.ch
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