

# Resources

Listed below are links to relevant RSM thought leadership, SEC staff statements and other publications referenced during the Winter 2022 Current Accounting Topics Quarterly Update webcast:

## Articles

- [Private company practical expedient: Equity-classified share-based awards](#)
- [Accounting for acquired revenue contracts with customers](#)
- [ASU 2021-09: Discount rate for lessees that are not PBEs](#)
- [Disclosures by business entities about government assistance](#)
- [Proposed changes to interim disclosure requirements](#)
- [Proposed ASU: ASC 326, Financial Instruments – Credit Losses](#)
- [2021 Effective Date Reminder](#)
- [Proposal: Accounting for contributed nonfinancial assets](#)

## White Paper

- [Accounting simplifications for convertible instruments and warrants](#)

## Guides

- [A guide to accounting for business combinations \(fourth edition\).](#)
- [A guide to lessee accounting under ASC 842](#)

## 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](#)

## **SEC Staff Statements**

- [SEC Staff Statement on LIBOR Transition—Key Considerations for Market Participants](#)
- [Staff Statement on Accounting and Reporting Considerations for Warrants Issued by Special Purpose Acquisition Companies \(“SPACs”\)](#)
- [Remarks Before the Healthy Markets Association Conference](#)
- [Commission Guidance Regarding Disclosure Related to Climate Change](#)
- [SEC staff Sample Letter to Companies Regarding Climate Change Disclosures](#)

## **FASB Staff Guidance**

- FASB staff Educational Paper, [Intersection of Environmental, Social, and Governance Matters with Financial Accounting Standards](#)