



### **On the Board's Agenda: Industry 4.0**

The integration of digital and physical technologies is accelerating, enhancing companies' ability to achieve excellence and grow in ways that may not have been possible just a few years ago. This phenomenon, known as Industry 4.0, suggests that connected technologies can transform organizations, operations, and the workforce by increasing information flow, creating new insights, and revolutionizing business models.

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### **Rulemaking and standard-setting developments**

#### **FASB discusses improvements to related-party guidance for variable interest entities**

The FASB recently discussed feedback received on its proposed Accounting Standards Update (ASU) *Targeted Improvements to Related Party Guidance for Variable Interest Entities* and made tentative decisions related to the accounting alternative for private companies, decision-making fees, and the related-party guidance for determining the primary beneficiary of a variable interest entity.

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