Quarterly Outlook

June 2024

The SEC's climate rule is stayed, PCAOB headlines take center stage, and the FASB's disaggregation of income statement expenses project nears completion.

US GAAP

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This quarter has been relatively quiet in terms of major developments from the SEC and FASB, but we are closely monitoring their activity and agendas. Of note, the FASB's project on disaggregation of income statement expenses is making steady progress, carrying with it the potential for a substantive impact on public company financial reporting. Companies should be prepared for the forthcoming changes and stay informed as the project nears its completion.

The SEC has stayed its new climate rule to allow time for the upcoming judicial review. Nevertheless, companies should continue their efforts toward sustainability reporting because many provisions of the SEC's rule align with other reporting regimes, such as California laws and international standards. By recognizing the broader context and taking a proactive approach, companies can effectively meet the expectations of multiple reporting regimes as well as the increasing investor demand for transparent and comprehensive climate reporting.

Interestingly, the spotlight has shifted to developments from the PCAOB this quarter. The regulator has issued two new standards on auditor responsibility and quality control, as well as a proposed standard that would mandate audit firm and engagement metric reporting. Given the potential downstream effects, it is important for management and audit committees to closely monitor these developments and actively engage in discussions with their auditors.

Our Quarterly Outlook summarizes these accounting and financial reporting developments and others potentially affecting your company in the current period or near term.

Contents

1 Current quarter financial reporting matters

SEC stays its climate rule; Other developments on sustainability reporting

While the biggest news in Q2 on sustainability reporting has been the SEC's stay of its climate rule, there have been other significant updates in sustainability reporting and disclosure regulations that are relevant to US companies. Those highlights are included here and further explained in our latest sustainability reporting podcast.

US developments

- On April 4, less than one month after its issuance, the SEC issued an order to stay its final climate rule. The purpose of the voluntary stay is to provide sufficient time for the upcoming judicial review while preventing potential regulatory uncertainty that could arise if registrants were subjected to the rule as it awaits judicial review. However, the SEC maintains its authority and plans to vigorously defend the rule's validity in court. In a subsequent court filing, the SEC stated it will address a new effective date for the climate rule when the stay is lifted.

  Although the stay pauses the need for companies to calculate the effect of certain climate-related events or conditions on the financial statements, the remaining provisions of the rule are required for other reporting regimes (e.g. California laws and international standards).

- The May revision of California's proposed budget allocated funds for the California Air Resources Board to operationalize the state's climate laws on the disclosure of GHG emissions (SB-253) and climate risks (SB-261), which come into effect in 2026 (FY25 data). In addition, an amendment to the carbon offsets law would postpone the effective date of those disclosures to January 1, 2025 (currently January 1, 2024 and already in effect). Our Hot Topic summarizes the laws and compares them to the SEC's stayed climate rule.

- The US government has published Principles for Responsible Participation in Voluntary Carbon Markets (VCMs) to "inform and support ongoing efforts to address the challenges and opportunities associated with VCMs." Our Hot Topic explores the Principles, which we expect to shape the future development of regulation over the voluntary markets.

EU developments

As implementation of European Sustainability Reporting Standards (ESRS) progresses, the European Commission (EC) has delayed the adoption deadline for sector-specific standards by two years to June 30, 2026. The EC has also delayed the deadline for adopting non-EU parent disclosure standards by two years to June 30, 2026; this delay on the EC's part has no impact on the FY28 effective date for non-EU parent reporting. Our updated Hot Topic summarizes the latest position for US companies.

New ESRS implementation guidance from the European Financial Reporting Advisory Group includes materiality assessments and the value chain. To assist in understanding ESRS, KPMG in Germany has published ESRS – A Visual Approach (in English) – offering a visual overview of the standards and aiming to assist companies in fulfilling reporting requirements and enhancing the clarity of their reporting.

In addition, the EU's Corporate Sustainability Due Diligence Directive (CSDDD) has been formally adopted by the Council of the EU. The CSDDD aims to regulate activities within supply chains, introducing new laws to prevent and mitigate environmental and social risks. Non-EU companies, including many from the US, would be impacted if they meet certain scoping criteria that are discussed in our Hot Topic.

International developments

The International Sustainability Standards Board (ISSB) finalized its agenda priorities for the next two years. It will focus on implementing its first two standards (general requirements and climate) and helping companies report on topics beyond climate. It will also enhance the Sustainability Accounting Standards Board (SASB) Standards and begin new research projects on biodiversity, ecosystems and ecosystem services, and human capital.

Interoperability between standards

The ISSB and the European Financial Reporting Advisory Group (EFRAG) published joint guidance on the interoperability between ISSB™ Standards and ESRS, comprising a detailed, bottom-up analysis of the climate-related disclosure requirements in the ISSB's climate standard and the corresponding requirements in ESRS. The guidance is an important milestone that highlights significant synergies and allows companies to confidently move forward with gathering data and preparing disclosures.

CDP reporting

The CDP published its 2024 corporate questionnaire, aligning with the disclosures in the ISSB's climate standard. As a result, the questionnaire includes new and updated questions, along with guidance to help companies provide information in alignment with the ISSB standard. The reporting window opens on June 4 and closes on September 18 (for scoring).

Greenhouse Gas emissions reporting

This latest edition of our handbook on Greenhouse Gas (GHG) emissions reporting includes newly added Q&As on certain aspects of the reporting – particularly carbon offsets – and updated comparisons between the GHG Protocol, the SEC's stayed climate rule, ESRS and ISSB Standards.

ESG resources to keep coming back to:

- Our latest ESG reporting podcast
- Sustainability reporting for US financial reporting professionals: KPMG Financial Reporting View
- International sustainability reporting: KPMG ISSB sustainability reporting resource center
- European sustainability reporting: KPMG ESRS sustainability reporting resource center

PCAOB adopts new standards on auditor responsibilities and quality controls

In May, the PCAOB adopted two new standards that govern the auditor's role and responsibilities and set out enhanced requirements for quality control at audit firms.

AS 1000 – General Responsibilities of the Auditor in Conducting an Audit

AS 1000 enhances and consolidates existing standards on auditor responsibilities, emphasizing the need for due professional care, professional skepticism and competence in conducting an audit. The new standard also clarifies the auditor's responsibility to evaluate if the company's financial statements are 'presented fairly'.

In connection with AS 1000, the PCAOB has also adopted amendments to certain other standards to, among other things:

- clarify the engagement partner's responsibility to exercise due professional care related to supervision and review of the audit; and
- accelerate completion of audit documentation by reducing the maximum period for auditors to assemble a complete set of audit documentation from 45 days to 14 days after the report release date.

Subject to SEC approval, AS 1000 and the related amendments will be effective for audits of financial statements for fiscal years beginning on or after December 15, 2024, except for the 14-day documentation completion requirement, which becomes effective one year later for certain smaller audit firms.

QC 1000 – A Firm's System of Quality Control

QC 1000 replaces current quality control (QC) standards and will require audit firms to identify specific risks to audit quality and design a QC system that includes policies and procedures to mitigate these risks. Audit firms will also be required to conduct annual evaluations of their QC systems and report the results of their evaluation to the PCAOB on a new Form QC.

Subject to SEC approval, QC 1000 will become effective on December 15, 2025.

PCAOB issues proposals on firm and engagement metrics and reporting

In April, the PCAOB issued a proposal on reporting standardized firm and engagement metrics and a separate proposal on the PCAOB's annual and special firm reporting requirements.

Standardized firm and engagement metrics

Under the proposal, audit firms would be required to publicly report specified metrics relating to individual audits and their audit practice if they audit one or more issuers that qualify as an accelerated filer or large accelerated filer. The metrics would cover (1) partner and manager involvement, (2) workload, (3) use of audit resources (auditors' specialists and shared service centers), (4) experience of audit personnel, (5) industry experience of audit personnel, (6) retention and tenure, (7) audit hours and risk areas (engagement-level only),

(8) allocation of audit hours, (9) quality performance ratings and compensation (firm-level only), (10) audit firms' internal monitoring, and (11) restatement history (firm-level only).

The impacted firms would report firm-level metrics annually on a new Form FM and engagement-level metrics for audits or accelerated and large accelerated filers on a revised Form AP. The proposal would permit limited narrative disclosures on both forms to provide context and explanation for the reported metrics.

The proposal aims to improve the availability to investors and audit committees of reliable, consistent information about audit firms and their audit engagements.

Firm reporting

The proposal would enhance the required reporting of information by audit firms registered with the PCAOB on the public Annual Report Form (also known as Form 2) and the Special Reporting Form (also known as Form 3). This includes additional fee information, audit firm governance information, information about any network arrangement to which a firm is subject, and cybersecurity.

The largest audit firms would also be required to confidentially submit annual financial statements to the PCAOB. In addition, the proposal would shorten the timeframe for all reporting on the Special Reporting Form from 30 days to 14 days of a reportable event and implement a new confidential special reporting requirement for events that may have a material effect on a firm's organization, operations, liquidity or financial resources, or provision of audit services.

The proposal aims to provide more informative and useful public disclosure for investors, audit committees and other stakeholders, and to facilitate the PCAOB's oversight of audit firms.

For both proposals, the comment period ends on June 7.

Other SEC headlines

SEC issues statement on applying IFRS 19 in filings with the SEC

In May 2024, the International Accounting Standards Board (IASB) issued International Financial Reporting Standard (IFRS) 19, which allows certain subsidiaries of reporting companies to provide reduced disclosures when applying IFRS® Accounting Standards. However, a subsidiary that chooses to apply the standard must provide additional disclosures when they are necessary for users of financial statements to understand the impact of transactions, events and conditions on the subsidiary's financial position and financial performance.

In a recent statement, the SEC clarified that when IFRS 19 has been applied to financial statements included in filings with the SEC, the additional disclosures will likely be required to meet the needs of investors. The statement emphasizes the importance of providing high-quality financial information to investors and reminds companies the SEC is available for consultation, including on applying IFRS 19 in SEC filings.

SEC Corp Fin Director clarifies disclosure requirements for cybersecurity incidents

The Director of the SEC's Division of Corporation Finance issued a statement emphasizing that registrants disclose material cybersecurity incidents under Item 1.05 of Form 8-K. If a registrant chooses to disclose a cybersecurity incident that is not yet determined to be material or is determined to be immaterial, it is encouraged to disclose it under a different item of Form 8-K, such as Item 8.01.

KPMG resources: Web page

SEC staff observations on insurance disclosures

The AICPA Insurance Expert Panel has issued the minutes of its December 2023 meeting with the SEC staff. The matters discussed include disclosure observations for non-GAAP measures and MD&A. The minutes also reflect that the SEC staff expects to focus on ASU 2018-12 (long-duration insurance contracts) adoption and related disclosures in 2023 Form 10-K filings.

KPMG resources: Handbook

SEC accepts 2024 US GAAP financial reporting and SEC reporting taxonomies

The SEC has accepted the 2024 US GAAP Financial Reporting and SEC Reporting Taxonomies, which include updates for accounting standards and other recommended improvements to crypto assets, segment reporting, income tax disclosures, joint venture formations, and investments in tax credit structures. In addition, the 2024 Data Quality Committee Rules Taxonomy has been finalized.

Additional audit developments of interest to audit committees

PCAOB highlights auditing considerations related to commercial real estate

The PCAOB has issued a Spotlight publication that discusses vulnerabilities faced by financial institutions and other public companies with exposure to commercial real estate (CRE), including declining property values and defaults on commercial mortgages. These conditions indicate that assumptions underlying valuation of CRE assets and financial instruments based on real estate or loans collateralized by such assets are areas of increasing audit risk and require heightened auditor skepticism. Impacted areas of the audit may include:

- risk assessment, including the risk of fraud;
- auditing asset impairments and the allowance for credit losses;
- evaluating a company's ability to continue as a going concern; and
- performing interim reviews.

According to the PCAOB, the current conditions in the CRE industry and environment may also necessitate increased communication between auditors and audit committees. Auditors should inform the audit committee about significant changes to the planned audit strategy and any new significant risks identified as a result of changes made by management to the company's accounting policies, practices or estimates due to the conditions in the CRE industry and environment. These conditions may also affect the auditors' determination and communication of critical audit matters.

PCAOB updates its standard-setting, research and rulemaking agenda to reflect 2024 progress

The PCAOB has updated its standard-setting, research and rulemaking agendas to reflect its progress in 2024, which includes the following:

- **Completed projects:** The Board has approved two projects: General Responsibilities of the Auditor in Conducting an Audit (AS 1000) and A Firm's System of Quality Control (QC 1000). Both are pending SEC approval.
- **New/revised projects:** The Board has added projects on Inventory and Other Reporting to the short-term agenda, and a project on Internal Audit to the mid-term agenda. The anticipated timeline for the Attestation Standards Update project is now 2025.
- **Removed projects:** The Board has removed from its rulemaking agenda a project on Follow-On Disciplinary Proceedings.

2 New standards and guidance

FASB provides examples to clarify scope of profits interest and similar awards

ASU 2024-01 addresses practice issues related to scope application of profits interest awards[1]. Determining whether a profits interest award should be accounted for as a share-based payment arrangement under Topic 718 (stock compensation) or as a bonus or profit sharing plan under Topic 710 (compensation) requires judgment based on the facts and circumstances of the specific transaction.

The ASU introduces a new illustrative example that includes four fact patterns to demonstrate how an entity would apply the scope guidance in paragraph 718-10-15-3 to determine whether its profits interest awards should be accounted for under Topic 718. The ASU is intended to reduce complexity and diversity in practice.

The effective dates are:

Effective for	Public business entities	Other entities
Annual and interim periods – In fiscal years beginning after	December 15, 2024	December 15, 2025
Early adoption permitted?	Yes, for both interim and annual financial statements that have not yet been issued or made available to be issued. If an entity early adopts the ASU in an interim period, it is adopted as of the beginning of the annual period that includes that interim period.	

The Private Company Council (PCC) originally raised this accounting issue to the FASB. However, after additional PCC and FASB staff research, the Board agreed that the issue affects both public and private companies that issue profits interest and similar awards.

KPMG resources: Handbook, Web article, Podcast

[1] ‘Profits interest’ is not a defined term in US GAAP. However, it is defined in IRS Revenue Procedure 93-27 as a “partnership interest other than a capital interest.” In contrast to a capital interest, a profits interest provides the holder with rights to a share of the partnership’s future profits and/or equity appreciation but does not provide the holder with rights to the existing net assets of the partnership.

3 Projects and agenda priorities

FASB continues work on expense disaggregation disclosures

The FASB's project on disaggregation of income statement expenses (DISE) is steadily advancing as key elements receive focused attention. In dedicated sessions held throughout March and May, the Board worked to refine its proposed ASU.

The discussions at the March meeting resulted in the following tentative decisions and clarifications:

- **Relevant expense captions:** Entities following S-X Rule 9-04 regarding salaries and employee benefits would be exempt from redefining employee compensation for disaggregation. The Board also agreed to clearer guidelines for excluding certain liability-related expenses from disaggregation requirements.
- **Required expense categories**: The Board discussed improvements to the definitions for employee and employee compensation, which would provide clarity on different types of employees and enhance descriptions of social security contributions. In addition, voluntary and incremental expense information could be provided separate from the required disclosures if deemed necessary.
- **Selling expenses:** The Board clarified that individual entities would determine whether to include advertising expenses within total selling expenses. However, changes in selling expense definitions would require a recast of prior-period disclosures unless impracticable.
- **Integration of existing disclosures**: The Board affirmed the proposed amendment to integrate certain existing disclosures into the same tabular format as disaggregated expenses without mapping requirements. Any changes to the presentation of items listed would require corresponding disclosures to maintain transparency across reporting periods.

At the May meeting, the Board solidified several tentative decisions critical to the following topics:

- **Cost-reimbursement arrangements**: Entities would have a policy choice to either disclose aggregate reimbursement amounts separately in tabular format or map them to required expense categories, with a mandatory qualitative description of related natural expense categories.
- **Equity method investments clarification:** The Codification would clarify that entities are not obligated to disaggregate their share of profit or loss in equity method investees or their disclosure of summarized information of results of operations of such investees.

- **Industry specific research**: A final standard would not include a practical expedient for combining cost of product revenue and cost of service revenue into a single expense caption.
- **Scope:** Nonissuer broker-dealers would not be excluded from the expense disaggregation disclosures.
- **Inventory and manufacturing expense approach**: Entities would be required to adopt a single-level disaggregation approach, removing inventory and manufacturing expense from required categories while adding purchases of inventory. A final standard would include an example income statement and note disclosure illustrating how cost of products sold should be disaggregated on a cost-incurred basis based on these tentative decisions.

Since the May meeting, the staff has conducted additional outreach with members of the Investor Advisory Committee regarding the single-level disaggregation approach for inventory purchases. At its next meeting, the Board will discuss this topic, as well as interim reporting, transition and effective dates.

March FASAC meeting

The Financial Accounting Standards Advisory Council (FASAC) met in March for its quarterly meeting and focused on the following three topics:

- **Accounting alternatives and changes in accounting principles.** Members were asked for their views about what circumstances and factors the Board should consider when determining whether to provide accounting alternatives in US GAAP, specifically recognition and measurement accounting alternatives. Broadly, accounting alternatives in US GAAP include those that allow companies to select among accounting requirements provided in US GAAP (accounting policy elections) and those that allow companies to select a more cost-effective way of achieving the same or similar accounting results (practical expedients).

  Members generally supported the Board's consideration of accounting alternatives that better represent the underlying economics of a transaction or management practices. Certain members suggested the Board develop a roadmap for determining when alternatives are warranted, provide transparency about why they are included in US GAAP, clarify what constitutes a practical expedient and reduce unnecessary alternatives.

  Investors indicated they would prefer to limit accounting alternatives to increase comparability but acknowledged their usefulness in certain situations. Investors also stressed the importance of transparent disclosures for understanding accounting policy elections.

  Preparers emphasized thoughtful inclusion of practical expedients in US GAAP and discussed challenges when assessing the ongoing materiality of certain practical expedients and industry impacts. Preparers generally supported alternatives facilitating transition (limited effect in future reporting periods).

  Members also discussed accounting alternatives in the context of changes in accounting principles, indicating that practical expedients are generally viewed as less preferable, and stopping their application should be presumed preferable.

- **Disaggregation—Income statement expenses.** Council members discussed comment letter feedback on the proposed ASU and two main concerns regarding operability:
  - data collection and system readiness – particularly on the proposed disclosures for inventory and manufacturing expense; and
  - implementation challenges that will vary across entities and industries.
- **Accounting for environmental credit programs.** The FASB staff provided members with an update on the project. Members inquired about the accounting for certain transactions involving environmental credits and the required disclosures.

The next FASAC meeting is on September 19.

April PCC meeting

The Private Company Council (PCC) met in April and discussed agenda prioritization, as well as certain FASB projects of interest to private companies. Key highlights are summarized below.

- **PCC agenda priorities.** The PCC discussed its agenda priorities and identified several areas for preliminary research. These areas include debt modifications and extinguishments, credit losses for short-term trade accounts receivable and contract assets, simplifications in lease accounting for private companies, and the presentation of conditional retainage and overbillings as contract assets and liabilities.

  Members decided *not* to add a project to the agenda for consideration on stock compensation disclosures under Topic 718, noting that there are more significant and urgent issues that need to be addressed.
- **Accounting for and disclosure of software costs.** The FASB staff provided the PCC an update on this project, including the Board's recent decision to pursue targeted improvements only to Subtopic 350-40 (internal-use software). Members provided feedback on the proposed amendments, raising concerns about the auditability and operability of them. Among other things, members suggested further clarification on the unit of account and maintenance enhancements guidance and discussed the need to differentiate between recurring and one-time software costs. Members also indicated that many software projects involve linear *and* nonlinear development methods (i.e. waterfall and agile development, respectively) – and suggested applying a nonlinear development model to all software costs to simplify the process. Members debated whether private companies should have a recognition and measurement exception.
- **Accounting for government grants.** The PCC discussed the Board's recent decisions to leverage the accounting framework in IAS 20 (the international accounting standard on government grants) – with certain, targeted improvements – and to include implementation guidance. Preparers raised clarifying questions about scope and wording differences between IAS 20 and the proposed amendments but were overall supportive of the Board's decisions.

In addition, the PCC discussed recent observations on private company implementation of Topic 326 (credit losses) and expressed general support for new ASU 2024-01 on scope application of profits interest awards.

4 Recommended reading and CPE opportunities

Why mentorship is key to the future of the accounting profession

Mentorship is important not only for ensuring a sense of belonging and inclusion but also for advancing the accounting profession. At KPMG, we have been thinking critically about how we meet the needs of our business now and in the future. And with the significant decline in the number of people pursuing accounting degrees seen in the latest Association of International Certified Professional Accountants trends report, this is becoming even more of a complex issue that requires investment and dedication. “Empowering a diverse pool of leaders in our profession is not only the right thing to do but also a critical component of business success,” says KPMG US Audit Managing Director **Ashleigh White**. The collective experiences and insights of people with different backgrounds and perspectives drive innovation, yield the best solutions and lead to success. Read the article.

Bridging the talent gap in the semiconductor industry

The semiconductor industry plays a crucial role in driving technological innovation across a wide range of devices, including smartphones, computers and cars. It fosters economic growth, job opportunities and global competitiveness in manufacturing, research and development, design and related sectors. However, executives are increasingly concerned about the talent shortage facing the industry, shares **Lincoln Clark**, partner and global leader of KPMG’s semiconductor practice. For the third consecutive year, talent risk was cited as the biggest issue facing the semiconductor industry over the next three years in KPMG’s 2024 Global Semiconductor Industry Outlook. And the demand for technical talent is only expected to increase. Read the article.

Needed: Visionary leadership for the generative AI era

In a recent KPMG survey, 58% of consumers said GenAI has a significant impact on their professional lives now, and 77% believe it will have a significant effect on their professional lives in two years. For organizations to grow in this new landscape, visionary leadership will be crucial because this is not a technology question—these are business model, talent and strategy questions. KPMG US Deputy Chair and COO **Laura Newinski** shares steps business leaders can take today: use GenAI to understand its impact across the business; enhance your trusted AI framework to move quickly with guardrails; think deeply about driving workforce behavior shifts. At its heart, this is a change management process. When leaders set a clear vision and strategy, it gives employees confidence. Read the article.

Generative AI, the digital divide and the tremendous opportunity

GenAI's rapid advancement certainly has its drawbacks, but there is an opportunity for telecommunications companies to help mitigate the effects while also driving financial value and building social capital. In the KPMG US 2023 ESG and Financial Value survey, 43% of business leaders at companies with more than 10,000 employees cited access to new capital sources as one of the top financial benefits of their ESG strategies. Further, the principal downside of failing to meet stakeholders' ESG expectations is becoming increasingly apparent. In KPMG's 2023 CEO Outlook, more than one in five US CEOs cited the higher cost of and/or difficulty in raising financing as one of the greatest risks to not making good on their ESG commitments. According to KPMG US Principals **Sean Sullivan** and **Nate Gabig**, by aligning business strategy with a clear ESG framework, companies can significantly reduce the cost of borrowing when raising capital to invest in major GenAI infrastructure projects. Read the article.

SEC climate risk rule feeds wave of ESG standards

The US SEC's final rule on climate-related disclosures culminates a multiyear effort to place sustainability reporting on similar footing as financial reporting in the US. But while the SEC was ironing out the details of its investor-focused requirements, the California legislature, European Financial Reporting Advisory Group, and International Sustainability Standards Board were busy rulemaking and standard-setting as well. The result: a wave of sustainability reporting requirements that encompass the lion's share of organizations doing business in the US. KPMG US ESG Leader **Rob Fisher** and Sustainability Reporting Leader **Maura Hodge** share how this wave is poised to transform organizations' approach to sustainability strategy and reporting. Read the article.

Upcoming CPE opportunities

KPMG Executive Education's in-depth seminars are open for registration! The Public Seminars catalog contains descriptions of all live virtual and in-person courses. Please visit our website to see all course dates offered or contact us-kpmglearning@kpmg.com for more information.

KPMG Executive Education will also host the **34th Annual Accounting & Financial Reporting Symposium** in Las Vegas December 4-5. KPMG and industry thought leaders will share insights on FASB and SEC developments, audit committee issues, federal tax policy, the economy and technical accounting hot topics. Discounts are available. Find out more information here.

KPMG Financial Reporting View (FRV) offers additional CPE opportunities, including registration information for upcoming Financial Reporting webcasts. The webcasts feature KPMG professionals discussing current and future accounting and financial reporting matters, and guidance for implementing new regulatory requirements and accounting standards.

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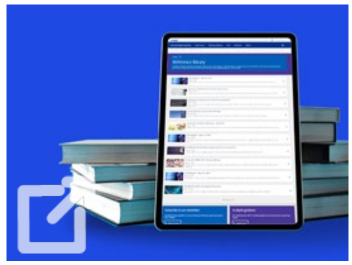

Handbooks

Our comprehensive in-depth guides include discussion and analysis of significant issues for professionals in accounting and financial reporting.

Hot Topics

Our detailed discussion and analysis on topical issues that are of significant importance to accounting and financial reporting professionals.

ASU effective dates table

Our ASU effective dates table has moved to our Financial Reporting View website to provide real time access.

Financial Reporting Podcasts

Tune in to hear KPMG professionals discuss major accounting and financial reporting developments.

CPE opportunities

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