



FRV Weekly

The weekly round-up of the latest news, analysis and insights from KPMG Financial Reporting View.



August 18, 2025

Updated handbook: Investments

Using Q&As and examples, our in-depth guide explains the accounting for investments in debt and equity securities – covering both ASC 320 and ASC 321. New guidance added in this latest edition.

[Download now](#)

Inside the S-1: From filing to effectiveness

In our latest podcast, KPMG Department of Professional Practice partner Nick Tricarichi hosts SEC veteran Melissa Rocha to unpack the S-1 review process and share common pitfalls that derail IPO timelines. Plus, tips for engaging with the SEC staff.

[Listen now](#)

Simplifying ESRS: Understanding the proposals

Will the proposals to simplify European Sustainability Reporting Standards result in less effort for companies and more decision-useful information? Read our new guide to help you understand the proposals as you formulate your response (due by Sept 29).

[Download now](#)

Dog days of summer: Tariffs start to bite

In this edition of *Economic Compass*, KPMG Chief Economist Diane Swonk takes a closer look at the rollout of tariffs, how long before the full effects kick in and how other policy shifts may interact with tariffs – with headwinds building for the remainder of the year.

[Read more](#)

Shifts in policies, proposals define 2025 proxy season

Freshfields Partners Pamela Marcogliese and Elizabeth Bieber join KPMG BLC Senior Advisor Stephen Brown, sharing highlights from the 2025 proxy season – including investor sentiment and a decline in the number of environmental and social proposals.

[Read more](#)

[Listen now](#)

Share-based payment: Classification and measurement | 1 CP

Sept 30 | 12pm ET

Join our specialists for part two of our share-based payments series – this time diving into classification and measurement guidance to help navigate the standards with confidence.

[Register now](#)

35th Annual Accounting & Financial Reporting Symposium | 15 CPE

Dec 3-4 | Las Vegas, NV

KPMG's premier conference covering accounting and financial reporting hot topics for financial executives. Experience two days of learning and networking at the iconic Caesars Palace. Discover the latest developments and innovative ideas to help you navigate the rapidly evolving business environment.

[Register now](#)

Looking for more insights?

[Visit KPMG Financial Reporting View \(FRV\)](#)

For past news, access our Reference library – and keep up to date with the latest CPE (in-person and webcasts). And if you've received this newsletter from a colleague, you can subscribe through our [Newsletter sign-up](#).



Follow us



Learn more

Learn about us:



kpmg.com



Subscribe

[Privacy](#) | [Legal](#)

You have received this message from KPMG LLP. If you wish to unsubscribe from this publication or from other KPMG communications, please [click here](#) to visit your KPMG Communication Preferences Center.

To unsubscribe from all KPMG communications, [click here](#).

KPMG LLP, 345 Park Avenue, New York, NY 10154

© 2025 KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.