



FRV Weekly

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



August 25, 2025

Updated handbook: Leases

Our in-depth guide to ASC 842 uses examples and observations to explain lease accounting – including more complex transactions such as sale-leasebacks and build-to-suit arrangements. Now with C-suite Q&As to help focus on key questions.

[Download now](#)

Disaggregated income tax disclosures

Our Hot Topic provides insight into the implementation of ASU 2023-09 and how to identify the many moving parts in disaggregating income tax disclosures. Updated to include implementation next steps and our latest observations.

[Download now](#)

Q2 2025 Venture Pulse

KPMG Private Enterprise has released its analysis of venture funding for Q2 – covering a decline in VC investment despite AI impacts, US IPO market activity, new SPACs positioning for future AI deals, and trends to watch for in Q3.

[Read more](#)

Wars of the Roses: Structural change watchlist

KPMG Chief Economist Diane Swonk identifies 10 top structural shifts impacting the duration of the current business cycle – including worsening wealth inequalities, worsening geopolitical tensions and economic fragmentation, and a drag on economic growth.

[Read more](#)

IFRS Institute: Accounting impacts of the One Big Beautiful Bill | 1 CPE

Sept 10 | 11am ET

KPMG leaders from our Washington National Tax and Department of Professional Practices summarize the One Big Beautiful Bill and its accounting implications – including an introduction to the bill, considerations under IAS 12 and US GAAP differences.

[Register now](#)

KPMG survey: The future of legal operations

The KPMG US Legal Services survey reveals how managed services can be a transformative approach to legal needs – helping boost productivity, cut costs, unleash data-driven processes and shift focus from routine to strategic efforts.

[Read more](#)

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