FRV Weekly

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

September 15, 2025

Q3 2025 Quarterly Outlook

This quarter we feature the impacts of the new tax bill on accounting and financial reporting, recent SEC headlines, the latest on sustainability reporting, FASB standard-setting activity and more. Also, register for our companion webcast on Sept 16 or 17.

Read more

Updated: Effects of tariffs on SEC quarterly disclosures

We explore how SEC registrants are navigating tariff-related challenges. Now extended to include analysis of 10-Q filings in Q2, showing how disclosure practices are evolving as tariff and trade policy developments continue and mature.

Read more

Updated handbook: Impairment of nonfinancial assets

Testing nonfinancial assets for impairment can be challenging – made more so by the need to navigate different impairment models. Using Q&As and examples, we explain the impairment models for goodwill, indefinite-lived intangible assets and long-lived assets.

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Insurance: NAIC 2025 Summer meeting

We report on the Summer 2025 meeting of the National Association of Insurance Commissioners and its ongoing projects and discussions – economic scenarios, debt securities and more.

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Perspectives for US companies applying IFRS® Accounting Standards

From the KPMG US IFRS Institute, our latest articles cover customer accounting for software-as-a-service arrangements, and GAAP differences in segment reporting and income tax accounting.

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KPMG Survey: 2025 Audit Committee Insights

To gain a better understanding of the key challenges, concerns and priorities currently impacting audit committee agendas, the KPMG Board Leadership Center surveyed audit committee members and chairs around the globe. Read our findings.

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