



FRV Weekly

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



October 6, 2025

FASB issues ASU on derivative scope refinements

Our Defining Issues explains ASU 2025-07, which expands the population of contracts excluded from the scope of derivative accounting and clarifies that ASC 606 applies to share-based payments received as consideration in a revenue contract.

[Read more](#)

FASB proposes ASU on equity-classified preferred stock

Our Defining Issues explains the proposals on the initial measurement of paid-in-kind dividends and would require entities to initially measure PIK dividends on the rate specified in the preferred stock agreement. Comments are due by Oct 27.

[Read more](#)

New handbook: Contingencies, commitments and guarantees

Our latest in-depth guide uses Q&As and examples to explain the accounting, presentation and disclosure models codified in ASC 440, ASC 450 and ASC 460 for loss contingencies, gain contingencies, guarantees, commitments and unconditional purchase obligations.

[Download now](#)

2025 AICPA & CIMA Conference on Banks & Savings Institutions

KPMG reports on key messages from this year's conference – including regulatory observations and updates on relevant standard setting. With change being a central theme, speakers also covered plans to reshape priorities and visions for the future.

[Read more](#)

National Banking Symposium | 1.5 CPE

Oct 9 | 2pm ET

Join KPMG US Banking Leader, Peter Torrente, and other sector leaders from Fitch Ratings and KBW for a Q3 earnings outlook, macroeconomic update, overview of the current state of M&A and more from the banking industry.

[Register now](#)

KPMG Private Markets Pulse: Perspectives on the investment landscape | 1 CPE

Oct 23 | 12pm ET

Featuring an external speaker from Union Square Ventures alongside KPMG Private Audit and Tax leaders, join our discussion on the private company investment landscape – including recent survey findings, insights on growth and AI, and perspectives on the deal and IPO market.

[Register now](#)

Redrawing the global manufacturing map

This edition of *Global Navigator* explores recent trends in global manufacturing. We explore three big trends: manufacturing under pressure with model shifting, the new geography of production and the evolution of the industrial sector.

[Read more](#)

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