



FRV Weekly

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



October 27, 2025

Updated handbook: Business combinations

Our in-depth guide on the accounting for acquisitions of businesses includes illustrative examples and Q&As to address recent application issues. This latest edition includes guidance for companies applying ASU 2025-03.

[Download now](#)

Updated handbook: Inventory

Our in-depth guide provides interpretive guidance on accounting for inventory – from recognition and initial measurement through financial statement presentation and disclosure. We expand on the basics with new examples and perspectives.

[Download now](#)

SEC clarifies filer status upon loss of SRC status

A new Compliance and Disclosure Interpretation clarifies filer status transition for registrants that lose their smaller reporting company status because they no longer qualify under the two-part revenue test. We provide illustrative examples and share our observations.

[Read more](#)

Sustainability reporting in the EU: Final negotiations delayed

The EU continues to discuss revisions to the CSRD and CSDDD, including a proposed change in scoping. The European Parliament is now expected to vote on its position in November, after which negotiations between the co-legislators can begin.

[Read more](#)

Insurance: Financial Condition Committee call

We report on the actions of the Financial Condition (E) Committee on its October 2025 conference call: proposals related to SSAP No. 61 (evaluation of risk transfer for combination reinsurance) and clarification to Q&A of Appendix A-791.

[Read more](#)

The future of Agentic finance | 1 CPE

Oct 28 | 1pm ET

Join our transformation specialists for a discussion on both recent and emerging trends with Agentic AI – including how we think Agentic AI will impact Finance over the next three years – and uncover practical steps to get started.

[Register now](#)

Private entity reporting – 2025 and beyond | 1 CPE

Dec 4 | 2pm ET

Join KPMG professionals as we explore the latest trends and emerging hot topics shaping accounting and financial reporting for private entities. Discover what's driving change and what lies ahead. Gain practical perspectives and forward-looking insights.

[Register now](#)

2025 KPMG US CEO Outlook

Every year, the KPMG US CEO Outlook report equips business leaders with insights from 400 CEOs at large companies on the key challenges and opportunities around driving business growth. Against an ever-fluid backdrop, the role of the CEO is now multi-dimensional and expectations are more expansive than ever.

[Read more](#)

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