KPMG

FRV Weekly

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

November 17, 2025

FASB issues ASU on purchased loans

The ASU expands the use of the gross-up method under ASC 326 to certain acquired loans beyond those that are purchased financial assets with credit deterioration. Our Defining Issues outlines key impacts, plus effective dates and transition.

Download now

Updated handbook: Fair value measurement

We address frequently asked questions about applying the fair value measurement and disclosure guidance, highlighting the differences between US GAAP and IFRS® Accounting Standards – updated for recent developments and evolving interpretations.

Download now

Sustainability reporting in the EU – Parliament adopts its position

The European Parliament has agreed to its position on reducing sustainability reporting and due diligence requirements, which would limit reporting under ESRS and the EU Taxonomy to only the largest companies. Even fewer companies would implement the due diligence directive.

Read more

Podcast: Insurance reporting update

This episode of our *Insurance Insights* series delivers updates on statutory accounting, regulatory and actuarial developments from the NAIC – including investment transparency, reinsurance changes, and the evolving guidance on interest maintenance reserves.

Listen now

Podcast: Is the M&A market ready for lift off?

In a world defined by ‘compound volatility’, the deal landscape has fundamentally shifted. Buyers are proceeding with more discipline as sellers are proceeding with caution. We unpack the latest in deal activity and what it might signal for the year ahead.

Listen now

National Banking Symposium – M&A outlook

Dec 4 | 2pm ET

Tune in as KPMG leaders discuss the current state of the banking M&A market – including growth opportunities, winning strategies, the evolution of tax and accounting solutions, and category change considerations through M&A.

Register now

Corporate culture under pressure: What boards can do

As an intangible asset, corporate culture is often hard to value and gauge until it is put to the test. The unprecedented turbulence, uncertainty and speed of change that have defined 2025 are doing just that. We share considerations for directors to help ensure the company's culture can stand up to pressure.

Read more

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