



FRV Weekly

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



December 15, 2025

The 2025 AICPA Conference on Current SEC and PCAOB Developments

Catch up on our series of blogs from this year's conference. We heard SEC Chairman Paul Atkins talk about his vision and the SEC staff outline priorities and give practical tips. The PCAOB and FASB outlined their respective priorities. And preparers and practitioners weighed in on hot topics.

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FASB issues ASU to improve interim reporting guidance

ASU 2025-11 clarifies interim reporting requirements by improving the navigability of ASC 270 and more clearly specifying what disclosures are required in an interim reporting period. Our Defining Issues explains the changes.

[Download now](#)

Updated handbook: Going concern

Q&As, interpretive guidance and illustrative examples provide insights into how continued economic uncertainty may affect going concern assessments. This latest edition illustrates application of going concern's most significant complexities.

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Ten key regulatory challenges of 2026

KPMG Regulatory Insights provides perspectives on risk and regulatory developments. Our latest report assesses ten areas for upcoming regulatory pressure and direction of change – with key takeaways for business leaders.

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SEC's 2026 examination priorities

Priorities include a heightened focus on cybersecurity policies and procedures, and emerging technology risks; continued focus on operational resiliency and third-party oversight; and a targeted focus on compliance, governance and investor protection.

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2025 KPMG Global Mobility Benchmarking survey

A complex mix of economic uncertainty, geopolitical shifts and disruptive technologies has transformed how mobility leaders strategize to deliver flexible workforce solutions and digital innovation. Our report provides timely and revealing insights into global mobility's evolving role.

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