



FRV Weekly

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



December 22, 2025

Executive highlights from the 2025 AICPA Conference

The 2025 Conference on Current SEC and PCAOB Developments highlighted the SEC's commitment to simplifying regulations, improving audit quality and embracing new technologies like AI and crypto – all while emphasizing the foundational importance of investor protection.

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Q4 2025 Quarterly Outlook

This quarter we feature insights from the 2025 AICPA Conference, updates on US tariffs and sustainability reporting, summaries of recent FASB standard-setting activity and more. Also, register for our companion webcast on [January 7 or 8](#).

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EU's CSRD and CSDDD limited to the largest companies

The finalized Omnibus amendments to the Corporate Sustainability Reporting Directive and Corporate Sustainability Due Diligence Directive significantly reduce the number of companies that are required to report. Our Hot Topics explain in-depth.

[Read more](#)

Updated handbook: Revenue recognition

Our in-depth guide to ASC 606 includes new interpretations and examples from recent standard setting including share-based noncash consideration, share-based consideration payable to a customer, DISE and more.

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Updated handbook: GHG emissions reporting

In addition to new Q&As and examples on the application of the GHG Protocol, this edition includes in-depth guidance on measuring and reporting GHG emissions under IFRS® Sustainability Disclosure Standards.

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Updated handbook: Climate risk in the financial statements

Our in-depth guide includes questions, issues and examples relevant for companies thinking about how climate risk can affect their financial statements. This edition includes new examples on leases and updated guidance on accounting for insurance recoveries.

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On the agenda for corporate directors

The KPMG annual *On the agenda* messages highlight key issues that should be top of mind for corporate directors in the upcoming year. Access our tailored guides for audit committees and boards, plus considerations for private company boards.

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