



# FRV Weekly

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



January 5, 2026

## Updated handbook: Revenue for software & SaaS

Our latest guide to applying ASC 606 to software & SaaS contracts includes new interpretations and examples from recent standard-setting activity – including share-based noncash consideration and share-based consideration payable to a customer.

[Download now](#)

## Tariff uncertainty disclosures continue to evolve

In their latest Form 10-Q filings, SEC registrants are continuing to shift from high-level, qualitative statements to more detailed and quantified disclosures about the impact of tariffs. Explore how companies are now revealing more.

[Read more](#)

## **Q4 2025 Quarterly Outlook | 1.5 CPE**

**Jan 7 or 8, 2026**

This year, it's not about one single trend. It's about how they intersect. We're connecting the dots on a rebounding M&A market, a landmark tariff ruling and anticipated SEC shifts. Plus, a special sit-down with the Controller of The Hershey Company.

[Register now](#)

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## **Economic Compass: Here comes the sun**

Our 2026 Economic Compass forecasts stronger 2.8% GDP growth, driven by fiscal stimulus and a powerful AI boom although inflation remains a risk. We analyze the key conflict, the Fed's policy dilemma and the outlook for US businesses.

[Read more](#)

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## **National policy framework for AI**

A new executive order kickstarts a national AI policy framework and directs the DOJ to launch an AI Litigation Task Force to challenge conflicting state laws. We summarize the six mandates in the executive order.

[Read more](#)

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## **National Banking Symposium – 2026 Sector Outlook | 1.5 CPE**

**Jan 12 | 2pm ET**

KPMG US Banking Sector Leader, Peter Torrente, leads a panel of specialists to discuss expected Q4 bank earnings and what's to come in 2026. Plus, a discussion on the macroeconomic landscape, shifting regulatory environment and more.

[Register now](#)

## SEC Update 2026 | 1.5 CPE

Jan 28 or 29, 2026

The key signal from the recent AICPA Conference wasn't a recap – it was a forecast: The pace of rulemaking is set to accelerate dramatically. Join our webcast for a strategic briefing on what this means for public companies and the key areas the SEC will be targeting.

[Register now](#)

### On the 2026 *audit committee* agenda

Drawing on insights from our survey work and interactions with audit committees and business leaders, KPMG Board Leadership Center highlights eight issues to keep in mind as audit committees consider and carry out their 2026 agendas.

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