



FRV Weekly

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



February 16, 2026

Updated handbook: Earnings per share

Our latest in-depth guide to EPS includes the principles of ASC 260, with explanations and Q&As. Using a step-by-step approach, our handbook provides guidance on more complex instruments – including select ASC 260 illustrations and other matters.

[Download now](#)

GHG emissions reporting in New York State

The NYS Mandatory Greenhouse Gas Reporting Program requires entities that meet certain emissions or fuel supply thresholds to report specified GHG emissions and related data annually. 2026 reporting is due by June 1, 2027.

[Read more](#)

Risk and opportunity as digital assets gain ground

As business models shift and regulations adapt, boards need to understand opportunities and risks posed by the use of digital assets. KPMG Board Leadership Center speaks with KPMG Digital Asset Leaders Robert Sledge and Anthony Tuths on the implications.

[Read more](#)

Podcast: How AI is reshaping the finance workforce

In this episode of our *Privately Speaking* podcast series, KPMG partner Erika Whitmore sits down with Bowen Knarr, National Practice Lead at BrainWorks, to unpack the real impact of AI, the skills leaders need now and why adaptability matters more than ever.

[Listen now](#)

Hot Topics in risk and regulatory compliance | 1 CPE

Feb 24 | 1pm ET

As innovation accelerates across digital financial infrastructure, institutions are reassessing assumptions around investor participation, risk frameworks and future growth opportunities. KPMG professionals discuss the opportunities and implications.

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Navigating DISE readiness | 1 CPE

March 26 | 1pm ET

How are leading companies turning DISE requirements into execution? Hear how public company leaders are driving DISE implementation, addressing data and reporting challenges, and positioning their organizations to meet upcoming requirements with confidence.

[Register now](#)

FY25 KPMG US Audit Quality Report

The C-suite is operating in an environment of unprecedented change. AI is driving the most significant technological transformation of business in our lifetimes. See how our AI-powered audit, modernized system of quality control, and our commitment to our people come together to set a standard for innovation and trust. We are delivering a proactive, insightful, and quality-first audit experience, built for today and what's next.

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