



FRV Weekly

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



March 2, 2026

Supreme Court overturns IEEPA tariffs

KPMG highlights financial statement considerations following the February 20 Supreme Court ruling that overturned IEEPA tariffs – including subsequent event classification under ASC 855 and related disclosure considerations.

[Read more](#)

CARB approves initial regulation underpinning climate laws

The California Air Resources Board has approved the initial regulation for its climate disclosure laws. This action confirms August 10, 2026 as the deadline for first GHG emissions reporting and finalizes key definitions by aligning them with the state tax code.

[Read more](#)

Updated handbook: Derivatives and hedging

Using Q&As and examples, we provide interpretive guidance on derivatives and hedging. Now with updated ASC 815 disclosure guidance, removal of effective dates and ASU 2022-01 transition, and new interpretations based on our practice experience.

[Download now](#)

Podcast: Regulation nation – The practical reality of reporting

KPMG professionals Louise Santacruz and Bryce Ehrhardt are joined by sustainability leaders from The Estée Lauder Companies and Booking Holdings to share practical insights on operationalizing complex global sustainability standards.

[Listen now](#)

Elevating strategy discussions in the boardroom

Drawing on discussions with board leaders, KPMG shares insights on strengthening board engagement in strategy – focusing on scenario planning, resilience, and more effective integration of strategy and risk discussions.

[Download now](#)

US IPO market update and FPI requirements | 1 CPE

March 25 | 11 am ET

New from the *IFRS® Institute*, KPMG leaders provide an update on the US IPO market with a focus on Foreign Private Issuers – including requirements, the process for going public in the US, and current SEC regulatory and comment letter trends.

[Register now](#)

KPMG annual *On the agenda* series

Explore the 2026 edition of KPMG's On the agenda series, highlighting seven key issues for corporate directors – including AI oversight, cybersecurity, data governance, risk oversight and board engagement in strategy.

[Read more](#)

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KPMG LLP, Two Manhattan West, 375 Ninth Avenue, New York, NY 10001

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