



FRV Weekly

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



April 27, 2026

Final ASU on PIK dividends on equity-classified preferred stock

We explain ASU 2026-01, which clarifies how companies measure paid in kind dividends on equity classified preferred stock. The ASU bases initial measurement on the stated PIK rate, and defines the specific dividends and distributions that are not in scope.

[Download now](#)

New handbook: Crypto assets

Our in-depth guide covers the accounting, measurement, presentation and disclosure requirements for cryptocurrencies, NFTs, stablecoins, wrapped and receipt tokens, and stablecoins. Plus, mining and staking activities, and other (DeFi) arrangements.

[Download now](#)

Accounting for crypto staking activities

Our targeted Hot Topic focuses on key accounting considerations for crypto staking activities – including when staked tokens are derecognized, principal vs agent assessments, and the income statement presentation of staking rewards.

[Download now](#)

A practical guide to accounting for crypto assets | 1 CPE

April 29 | 2pm ET

Accounting for crypto assets raises significant control and audit challenges. Our specialists outline a practical framework for assessing crypto arrangements, evaluating underlying rights, and applying US GAAP while addressing risks to controls and financial reporting outcomes.

[Register now](#)

Insurance: NAIC 2026 Spring meeting

KPMG specialists from our Department of Professional Practice summarize key actions from the NAIC's 2026 Spring meeting – including adopted and exposed statutory accounting guidance, and discussions on a number of SSAPs.

[Download now](#)

Sustainability: CDP releases 2026 questionnaires and deadlines

CDP's 2026 disclosure cycle expands topic coverage for both its corporate and SME questionnaires. The submission window opens the week of June 15 and closes the week of Sept 14 (eligible for scoring) and the week of Oct 26 (not eligible for scoring).

[Read more](#)

Podcast: Derivatives and hedging, by analogy | 1 CPE

In this episode, KPMG Partners use everyday analogies to demystify derivatives and hedging, and explain forwards, options and swaps through real world examples – showing how the logic applied to familiar decisions is the same logic that CFOs use to manage risk.

[Listen now](#)

Voice of the CFO: Leading the AI value chain

As AI reshapes finance, CFOs are moving beyond reporting to lead enterprise wide transformation. We explore how finance leaders are modernizing data and processes, prioritizing high value AI use cases, and redefining the CFO role to drive productivity and strategic value.

[Download now](#)

Looking for more insights?

[Visit KPMG Financial Reporting View \(FRV\)](#)

For past news, access our Reference library – and keep up to date with the latest CPE (in-person and webcasts). And if you've received this newsletter from a colleague, you can subscribe through our [Newsletter sign-up](#).



Follow us



Learn more

Learn about us:



[kpmg.com](https://www.kpmg.com)



Subscribe

[Privacy](#) | [Legal](#)

You have received this message from KPMG LLP (“KPMG”). For more information about KPMG’s privacy practices, please visit our [Privacy Statement](#). If you wish to unsubscribe from this publication or from other KPMG communications, please [click here](#) to visit your KPMG Communication Preferences Center. To unsubscribe from all KPMG communications, [click here](#).

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

© 2026 KPMG LLP, a Delaware limited liability partnership, and its subsidiaries are part of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.