



# FRV Weekly

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



May 4, 2026

## Updated handbook: Non-GAAP financial measures

Our in-depth guide explains when non GAAP measures are used and how they may be presented – and addresses SEC rules on the form, content and presentation of non GAAP measures in filings and other public communications.

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## Updated handbook: SEC reporting for business combinations

Our updated guide identifies the transactions and filings that may require financial statements of an acquired business to be filed and discusses the application of the related rules and regulations – including the form and content of the required financial statements.

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## **COSO releases roadmap on internal control over GenAI**

We explain COSO's recent guidance that helps organizations design and evaluate internal control over GenAI – outlining governance and control considerations for GenAI use in financial reporting and ICFR as adoption accelerates.

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## **Top-of-mind banking and capital markets issues**

KPMG leaders highlight issues shaping banking and capital markets – including risk and regulatory pressures, credit and cost challenges, GenAI, digital assets and M&A. Institutions are increasingly pursuing fundamental operating model changes.

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## **Outsized risk, untapped opportunity**

KPMG explores how weak sustainability data creates outsized supply chain risk – and how trusted, traceable data can unlock opportunity. Actionable sustainability data supports regulatory compliance, resilience and value creation across supply chains.

[Read more](#)

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## **Beyond compliance: Turning sustainability into enterprise value**

In this episode of our *Privately Speaking* series, KPMG leaders discuss how sustainability is evolving from a compliance exercise to a driver of enterprise value. The episode explores impacts on risk management, valuation, supply chains, M&A and board oversight.

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## KPMG AI Quarterly Pulse Survey

Our Q1 2026 survey highlights a widening gap between AI leaders and laggards. Execution, governance and talent strategies are becoming key differentiators as organizations scale AI agents – shifting focus from experimentation to enterprise value creation and control.

[Read more](#)

### Looking for more insights?

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