



FRV Weekly

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



May 26, 2026

SEC proposes rules to revise filer status and reshape access

We explain the SEC's proposals on [registered offering reform](#) and [simplification of filer status](#), which would streamline filing status categories, revise eligibility criteria and expand capital-raising flexibilities.

[Read more](#)

FASB issues ASU on environmental credits and obligations

ASU 2026-02 establishes guidance on accounting for environmental credits and related obligations. The new model addresses diversity in practice and outlines recognition, measurement, presentation and disclosure requirements for these emerging transactions.

[Download now](#)

Navigating the build, buy or borrow decision

Agentic AI is moving from experimentation to execution. We outline a practical framework to help leaders decide whether to build, buy or borrow AI agents – focusing on value, risk, data readiness and governance to scale AI into measurable business impact.

[Read more](#)

National Banking Symposium on Workforce Transformation | 1 CPE

June 3 | 1pm ET

KPMG specialists explore how AI and emerging technologies are driving large-scale workforce transformation in banking – reshaping roles, enhancing capabilities and redefining talent strategies – and highlight practical steps for leaders to modernize the workforce.

[Register now](#)

KPMG 2026 Global General Counsel Outlook

Our latest outlook highlights the legal function's shift from advisory to strategic partner. Legal leaders are increasingly shaping decisions on governance, risk and transformation – leveraging AI and new operating models to navigate complexity and drive enterprise value.

[Read more](#)

KPMG AI in Finance 2026

AI in finance is shifting from pilot to enterprise scale, with organizations focusing on orchestrating AI across workflows. We highlight how trust, governance and workforce capabilities are critical to unlocking value and sustaining performance as adoption accelerates.

[Read more](#)

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