FRV Weekly

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

September 8, 2026

FASB makes progress on crypto asset transfers project

FASB has tentatively decided to expand ASC 350-60 to wrapped and receipt tokens, clarify transferor derecognition under the ASC 606 control model, and refine disclosures. The proposed ASU will be open for comments for 60 days.

Read more

Updated handbook: Leases

Our in-depth guide uses Q&As, examples and observations to explain the accounting requirements of ASC 842 and provide answers to key questions that continue to arise in practice.

Download now

Financial Services M&A: Value over volume

Q2 favored capabilities and value over volume. Strategic buyers led while sponsor activity softened, concentrating capital in payments, wealth, specialty insurance and distribution.

Read more

2026 proxy season marked by uncertain engagement climate

The 2026 proxy season reflected SEC rule shifts, uncertain investor engagement and rising activism. Governance proposals increased, ESG proposals declined, AI oversight gained attention and evolving stewardship models reshaped shareholder voting dynamics.

Read more

What's next for non-EU companies under the CSRD? | 1 CPE

Sept 10 | 12pm ET

Join KPMG leaders for a discussion on how the CSRD may affect non-EU companies, including when it applies. We'll cover the proposed ESRS-Third Country requirements, implementation considerations and emerging reporting strategies across global organizations.

Register now

Government grants and environmental credits ASUs | 1 CPE

Sept 30 | 1pm ET

New ASUs on government grants and environmental credits may reshape accounting and reporting. We cover recognition, measurement, disclosure, implementation issues, US GAAP vs IFRS® Accounting Standards differences and more.

Register now

KPMG 2026 Global Chief Ethics and Compliance Officer Survey

Our survey of 725 Chief Ethics and Compliance Officers finds compliance leaders responding to AI, regulatory scrutiny and geopolitical uncertainty by prioritizing operational resilience, value creation and strategic investment over the next two years.

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