

CAO Corner

Volume 12 – Q1 2025

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We hope you enjoy CAO Corner, volume 12 of our quarterly newsletter focused on bringing insights and fresh perspectives relevant to your role. The Q1 2025 newsletter features KPMG webcasts and articles on US public offerings, SEC reporting, IFRS 18, Q1 2025 Quarterly Outlook webcast, EPS deep dive, induced conversions of convertible instruments, and more! [Subscribe here](#) to get the next edition delivered directly to your mailbox!

CAO Buzz

Timely Insights & Trainings



IFRS® Institute: Understanding IFRS 18 – Enhancing financial statement presentation and disclosure

Date: Mar-25

Speakers: Ingo Zielhoff, Valerie Boissou, Regina Croucher, Julianna K Obal, Manisha Santchurn and Kayla C Molaro

Time: 60 -minute watch

In this webcast, industry experts discuss the key aspects, implications, and implementation strategies of the IFRS 18 standard, offering valuable insights to help professionals effectively manage financial reporting and compliance challenges.



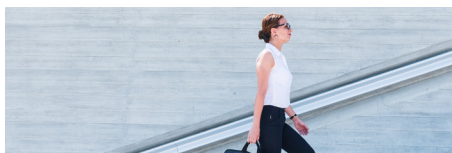
Q1 2025 Quarterly Outlook webcast

Date: Mar-25

Speakers: Angie Storm, Robin Van Voorhies, Matthew Nestler

Time: 60 -minute watch

In this webcast, expert would provide analysis on economic trends, financial market developments, and key factors impacting business strategy, offering valuable insights to help organizations navigate the current economic landscape.



SEC reporting requirements for business combinations

Date: Feb-25

Time: 120-minute read

Read about KPMG's 2025 handbook on SEC business combinations, providing comprehensive guidance on accounting and reporting requirements, regulatory compliance, and best practices for effectively navigating the complexities of mergers and acquisitions.



EPS Deeper dive – Part 1

Date: Apr-25

Speakers: Mahesh Narayanasami, Rivka Grund-Sender, Eliran Golan

Time: 90 -minute watch

In this webcast, delve into the intricacies of EPS reporting, exploring the latest developments, challenges, and best practices. Attendees will gain valuable insights to enhance their understanding and application of EPS standards, ensuring accurate and compliant financial reporting.



US issuers: US public offerings filing requirements

Date: Jan-25

Time: 45 -minute read

Explore the handbook by KPMG and Latham & Watkins to understand the financial statement requirements for US issuers in public offerings, including guidance for IPOs under the JOBS Act.



Induced conversions of convertible instruments

CPE 1.0

Date: Apr 10, 2025

Speakers: Mahesh Narayanasami, Meaghan Wrona, Nastassia Nkamgang

Time: 60 -minute watch

In this webcast, industry experts will discuss the additional guidance provided in ASU 2024-04 for induced conversions of convertible instruments. Topics will include whether induced conversion or extinguishment accounting should apply to certain settlements of convertible debt instruments, and practical applications of the amendments.



Around the world

Understand how recent updates regarding the current geopolitical events, regulations, and macroeconomic trends can affect your business.

As we navigated through the first quarter of 2025, it was significant to understand the ever-evolving dynamics of current global economic trends, geography-influenced political matters, and worldwide trade. The complex aspects of compliance and taxation rules play an imperative role in global businesses, shaping economies and influencing international relations.

Spotlight: Global Reporting Updates Impact of EU sustainability reporting on US companies

Date: Mar-25

Time: 2 -minute read

Explore the impact of EU sustainability reporting on US companies, detailing compliance requirements, strategic responses, and implications for operational transparency and international regulatory alignment.

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KPMG Economics - Breaking up is hard to do tariffs & trade wars

Date: Feb-25

Speakers: Diane C. Swonk

Time: 15 -minute read

Read about KPMG's February Economic Compass 2025 report, offering in-depth analysis of economic trends, market forecasts, and financial indicators, providing businesses with strategic insights to navigate the economic landscape and plan for the year ahead.

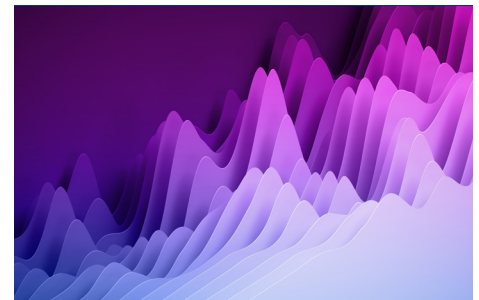
KPMG 2025 M&A Deal Market Study

Date: Feb-25

Speakers: Carole Streicher, Dean Bell

Time: 30 -minute read

Explore KPMG's 2025 M&A Deal Market Study, which analyzes trends, challenges, and opportunities in the mergers and acquisitions landscape, providing insights on market dynamics, regulatory impacts, and strategic considerations for deal-making in the current environment.



Stay ahead of the curve with valuable Insights from KPMG Economics.

Our dedicated team continuously monitors and analyzes economic and geopolitical data to deliver reliable and timely insights and analysis to business leaders.

Subscribe now to gain access to our exclusive content and stay informed on the latest trends and developments.



KPMG Economics Insights



Diane Swonk
Chief Economist,
KPMG US



Thinking out loud

Thoughts relevant to CAOs and Corporate Controllers about recent developments in the accounting world.

“Thinking Out Loud” includes industry-Sector Agnostic thought leadership pieces, which are best identified as being lengthier and more focused around a single topic. This can also include new/updated technical accounting handbooks from KPMG.

Spotlight: US Reporting Updates

US issuers: US public offerings filing requirements

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KPMG AI Quarterly Pulse Survey: 2025 is the year of agentic AI

Date: Jan-25

Time: 12-minute read

Explore KPMG’s “AI Quarterly Pulse Survey” which reveals that the majority of organizations are increasingly integrating AI technologies to enhance operational efficiency and drive innovation. Key challenges such as data quality, talent shortages, and ethical considerations are highlighted.

Non-US issuers: US public offerings filing requirements

Date: Jan-25

Time: 45 -minute read

Learn about the filing requirements for non-US issuers conducting public offerings in the United States such as regulatory obligations, documentation standards, and compliance steps necessary for foreign companies to navigate the US capital markets effectively.

Handbook: Earnings per share

Date: Jan-25

Speakers: Mahesh Narayanasami, Rivka Grund-Sender

Time: 45 -minute read

Explore KPMG’s comprehensive handbook on Earnings Per Share (EPS) which provides detailed guidance on the calculation, reporting, and interpretation of EPS, including relevant accounting standards and practical examples for accurate financial disclosure.

Directors Quarterly: January 2025

Date: Jan-25

Time: 20-minute read

Learn about KPMG’s Directors Quarterly for January 2025, focusing on board oversight of cybersecurity, the evolving regulatory environment, and strategic risk management, providing essential insights for directors to enhance their governance practices in the face of emerging challenges.





Shorts & briefs

Check out these brief reads on a range of topics, including SEC matters, climate disclosures, back-office transformation opportunities, and more.

“Shorts & Briefs” includes briefs, blog posts, POVs, and other short content (2-3 pgs.) - can be industry-specific or agnostic.

Spotlight: SEC Matters

SEC rescinds SAB 121

Date: Jan-25

Speakers: Nick Tricarichi, Scott Muir

Time: 3-minute read

Learn about SEC’s decision to rescind Staff Accounting Bulletin (SAB) 121 and the implications for financial reporting and compliance, providing guidance for companies on adapting to this regulatory change.

SEC Amended Final Rules: Clearing for US Treasury Securities

Speakers: Amy S. Matsuo, Michael Sullivan, Turgay Mehmet, Michael Martinen

Date: Feb-25

Time: 4-minute read

Learn about the SEC’s amended final rules on clearing for US treasury securities, exploring the new regulations, compliance requirements, and their implications for market participants in the financial sector

6 ways to reduce tech debt and fund growth

Date: Jan-25

Speakers: Adam Pollak, Hugh Nguyen

Time: 5-minute read

Explore about strategies to reduce tech debt and fund growth, by focusing on optimizing IT investments, enhancing operational efficiency, and prioritizing technological upgrades to drive sustainable business growth and innovation.

Aligning CDP and ESRS climate disclosures

Speakers: Julie Santoro, Yoshi Sato

Date: Jan-25

Time: 2-minute read

Read about CDP aligning its 2024 climate questionnaire with IFRS S2, providing new and updated questions to help companies comply. In 2025, further alignment with ESRS climate disclosures will make it easier for companies to meet both CDP and ESRS E1 reporting requirements.

How managed services can solve finance’s top challenges

Date: Jan-25

Speakers: Karen Schreiber, David J. Fourie, Anuj Mathur, Colleen Mohnkern

Time: 5-minute read

Explore about the increasing demands on finance teams due to volatile business environments, requiring faster closes, accurate forecasts, advanced analytics, and cost reduction. To overcome legacy challenges and innovate, adopting Finance as a Service (FaaS) through managed service providers can help organizations transform their finance functions.

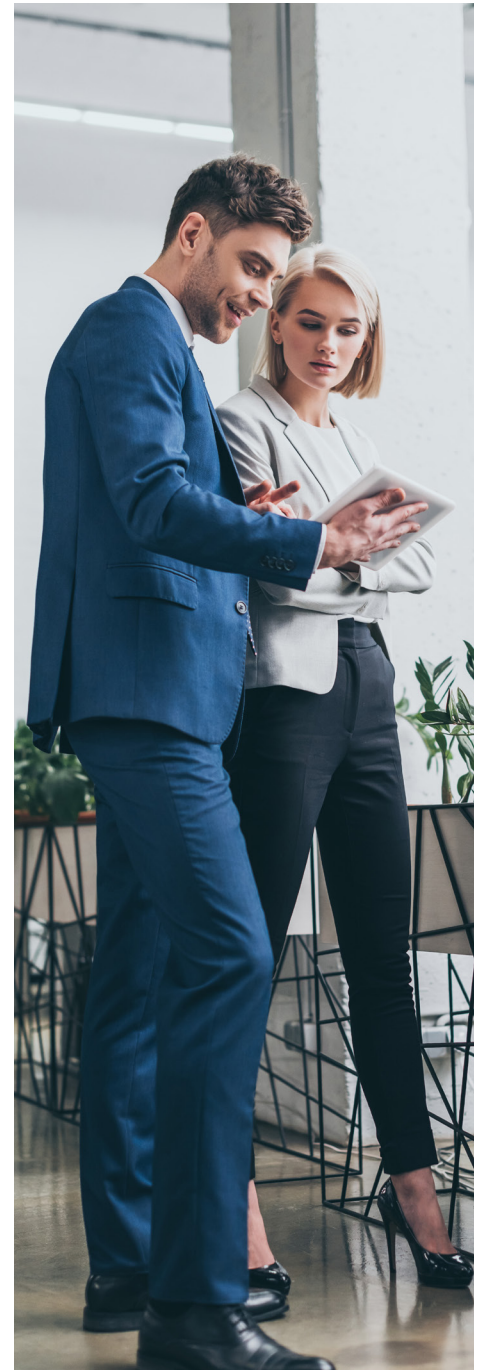
Evolving GBS: Integrating Finance as a Service for Higher Value

Speakers: J.T. Kaufmann, Ryan Harper, Shura Durakova, Sandy Macgregor

Date: Feb-25

Time: 6-minute read

Read about the evolving global business services through finance as a service (FaaS), exploring how innovative financial solutions and digital transformation can enhance efficiency, scalability, and strategic growth for multinational organizations.





Hear here

On-point pieces if you're short on time, ready for on-the-go listening or reading.

"Hear Here" includes podcasts, webinars/webcasts (playback & upcoming), and other industry-agnostic audio content.

Spotlight: "AI Updates"

Podcast: Future-proofing accounting and finance with AI

Date: Jan-25

Speakers: Nick Tricarichi, David Fisher

Time: 35-minute listen

Listen to KPMG's podcast titled "Future-Proofing Accounting and Finance with AI." The discussion focuses on leveraging artificial intelligence to enhance accounting and finance functions, improve efficiency, and adapt to evolving technological landscapes.

Finance's AI Makeover Podcast — Part 1

Date: Feb-25

Speakers: Katie Hilkemeyer, Edward Moran

Time: 36-minute listen

In this webcast, KPMG's experts discuss the transformative impact of artificial intelligence on financial operations, including improved decision-making, efficiency gains, and the future of AI in finance.

Podcast: New year, new segment disclosures

Date: Jan-25

Speakers: Nick Tricarichi, Daniel Zamora, Valerie Boissou

Time: 34-minute listen

Listen to KPMG's podcast that discusses upcoming changes in segment reporting requirements for the new year, offering insights into compliance strategies and the implications for financial statement disclosures.

Board Leadership Strategies: Effective Utilization of Independent Directors

Date: Jan-25

Speakers: Erika R. Whitmore

Time: 20-minute listen

Listen to KPMG's podcast on board leadership strategies, focusing on the effective utilization of independent directors, discussing their critical roles, best practices, and how they can enhance governance and strategic decision-making within organizations.

Chief Audit Executive Outlook for 2025: A new administration, a new path forward

Date: Jan-25

Speakers: Ric Kimball, Sue King, Yelena Maleyev, Joseph P Gyengo, Michael A. Smith

Time: 90-minute watch

Watch KPMG's webcast discussing the implications of the new administration coming in 2024. The session covers potential policy changes, economic impacts, and strategic approaches businesses might adopt to navigate and capitalize on the evolving political and regulatory landscape.

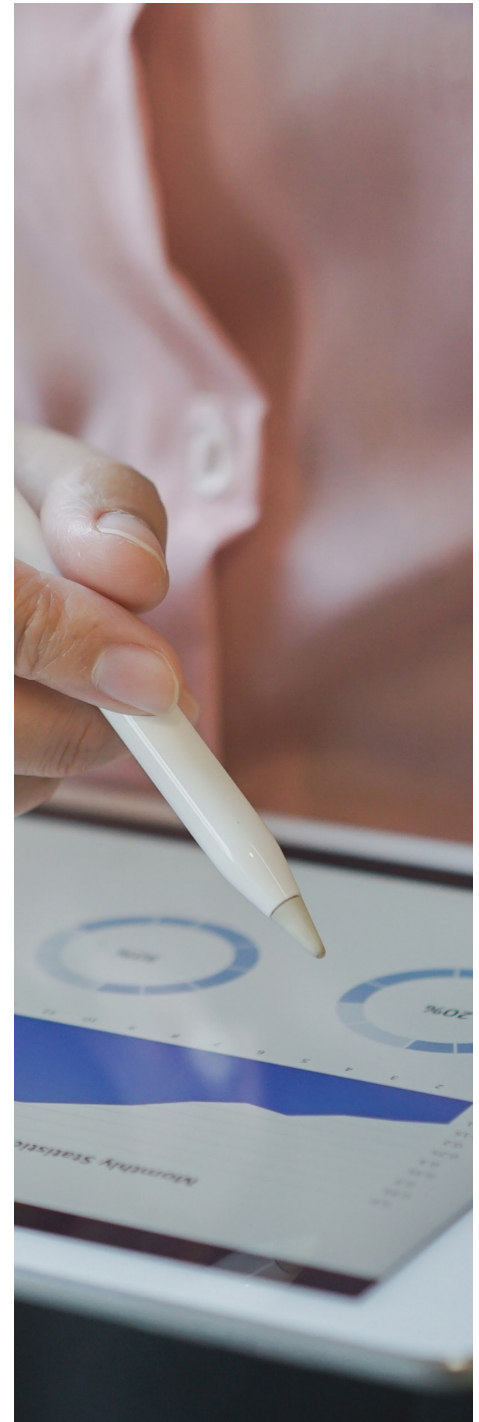
TSR – FASB undertakes environmental credits

Date: Feb-25

Speakers: Louise Santacruz, Nick Burgmeier, Julie Santoro

Time: 28-minute listen

Listen to the podcast on how the FASB is addressing environmental credits, providing insights into new accounting standards, regulatory impacts, and implications for businesses navigating environmental initiatives and sustainability reporting.





Industry corner

Looking for more industry-focused content? Industry Corner is the section for you.

“Industry Corner” includes various types of industry-specific content, which is generally any piece that is focused on one or a few particular industries rather than being agnostic.

Consumer and Retail

C&R – “Board Insights”

Consumer & Retail Executive Insights: On the Board Agenda for 2025

Date: Feb-25

Speakers: Duleep Rodrigo, Susan M. Angele, Torrence Boone, Debra Sandler, Gisel Ruiz
Time: 60-minute watch

In this webcast, listen to the discussion that revolves around the C&R Board Agenda 2025, focusing on boardroom priorities, governance trends, ESG considerations, and strategic initiatives crucial for corporate resilience and sustainability in a rapidly evolving business landscape.

From data overload to data-driven decisions in retail

Date: Jan-25

Speakers: Duleep Rodrigo, Sam Ganga, Linda Ellett, Isabelle Allen, Mike Unger
Time: 25-minute read

Learn about how retailers can achieve significant competitive advantages by effectively harnessing data, leading to increased profitability, improved customer experiences, and optimized operations.

First 100 Days: Upcoming Regulatory Signals for Consumer/Retail

Date: Feb-25

Speakers: Amy Matsuo
Time: 6-minute read

Learn about the first 100 days of 2025 regulatory changes impacting consumer retail, covering key signals for compliance, strategic adjustments, and anticipated challenges, highlighting the need for businesses to adapt proactively.

Healthcare and Life Sciences

HCLS – “AI Powered”

Trusted AI: Powering life sciences breakthroughs

Date: Feb-25

Speakers: Bryan McGowan, Dipan Karumsi, Jordan Seiferas, Rene Krause, Jason Glantz, Katie Boswell, Kristy Hornland
Time: 25-minute read

Read about KPMG’s report on responsible AI adoption in life sciences, emphasizing ethical considerations, regulatory compliance, and strategic approaches for integrating AI technologies to drive innovation while ensuring patient safety and data integrity.

KPMG 2025 Healthcare & Life Sciences Investment Outlook

Date: Jan-25

Speakers:
Time: 15-minute read

Explore KPMG 2025 Healthcare & Life Sciences Investment Outlook which analyzes the HCLS deal market, highlighting key developments from 2024 and their implications for 2025.

First 100 Days: Upcoming Regulatory Signals for Healthcare/Life Sciences

Date: Feb-25

Speakers: Amy Matsuo
Time: 5-minute read

Explore KPMG’s report on the first 100 days of 2025, detailing upcoming regulatory signals impacting healthcare and life sciences, highlighting key policy changes, compliance requirements, and strategic implications for industry stakeholders.



Energy and Chemicals

ENRC – “Regulatory Outlook”

First 100 Days: Upcoming Regulatory Signals for Energy

Date: Feb-25

Speakers: Amy Matsuo

Time: 5-minute read

Learn about the shift in regulatory approach to permitting processes, federal and state collaboration and public/private partnerships to help drive both energy and AI dominance, acknowledging the inter-relationship of these two sectors.

Navigating insurance coverage challenges in the energy sector

Date: Feb-25

Speakers: Scott Shapiro, Sean Vicente, Jeremy Smith

Time: 25-minute read

Explore KPMG’s insights on navigating insurance coverage challenges in the energy sector, addressing evolving risks, regulatory developments, and strategic approaches for securing adequate coverage and managing liabilities in a dynamic industry environment.



Financial Services

FS – “Crypto Chatter”

Crypto intangible assets

Date: Feb-25

Speakers: Stephen W. Guy, W. Christopher Weber, David W. Lazare, Parker C. Knott

Time: 90-minute read

Learn about KPMG’s report on issues in depth for crypto as an intangible asset for investment companies, covering regulatory challenges, valuation practices, accounting considerations, and strategies for managing crypto assets within investment portfolios.

Investment company accounting for crypto intangible assets

Date: Feb-25

Speakers: Scott Muir, Eric Goldberg

Time: 90-minute read

Explore the document that discusses the accounting considerations for entities involved in staking crypto assets on proof-of-stake blockchains, covering derecognition of staked tokens, validation activities, transaction fees, and staking rewards.

2025 Asset Management Industry Outlook

Date: Jan-25

Speakers: Gregory Williams, Yelena Maleyev

Time: 12-minute read

Read about the KPMG’s survey revealing how US asset managers are adjusting their market strategies for 2025 amidst evolving political landscapes, interest rates, inflation, global conflicts, and the rise of GenAI.

First 100 Days: Upcoming Regulatory Signals for Financial Services

Date: Feb-25

Speakers: Amy Matsuo

Time: 8-minute read

Read about KPMG’s report on the first 100 days of 2025, which details upcoming regulatory signals for the financial services sector, highlighting key policy changes, compliance requirements, and strategic implications for industry stakeholders.

On the CAE Agenda Q1/Q2, 2025 - Banking

Date: Feb-25

Speakers: Michael A. Smith, Anand Desai, Amy S. Matsuo, Brian P Higgins

Time: 5-minute read

Read about the CAE agenda for 1Q and 2Q 2025 in banking, detailing critical priorities, regulatory updates, and strategic initiatives aimed at enhancing risk management, compliance, and operational efficiency in the banking sector.





Industrial Manufacturing

IM – “Auto Sector Insights”

Automotive Aftermarket Industry Update Q4 2024

Date: Feb-25

Speakers: Ford Phillips

Time: 20-minute read

Read about KPMG’s Q4 2024 Automotive Aftermarket Industry Update, which analyzes market trends, growth drivers, and key developments in the automotive aftermarket sector, offering insights into the industry’s performance and future outlook.

First 100 Days: Upcoming Regulatory Signals for Industrial Manufacturing & Auto

Date: Feb-25

Speakers: Amy Matsuo

Time: 8-minute read

Explore about KPMG’s analysis of the first 100 days of 2025, detailing regulatory signals for the industrial manufacturing and automotive sectors, highlighting upcoming policy changes, compliance challenges, and strategic recommendations to navigate the evolving regulatory landscape.



Technology Media Telecom

TMT – “KPMG Handbooks”

Handbook: Revenue for software and SaaS

Date: Feb-25

Speakers: Scott Muir, Meredith Canady, Nick Burgmeier

Time: 90-minute read

Learn about KPMG’s handbook on revenue recognition for software and SaaS companies, providing detailed guidance on accounting standards, best practices, and compliance strategies to effectively manage revenue reporting in the software and SaaS industry.

Adapting to the shift from headwinds to tailwinds: Q4’24 M&A trends in TMT

Date: Feb-25

Speakers: Anuj Bahal, Joshua Potter, Scott Purdy, Tyronne Singh, Phil Wong, Greg Sward, Tim Lashua

Time: 15-minute read

Read about the trends in the technology, media, and telecommunications (TMT) mergers and acquisitions landscape, highlighting recent deal activities, strategic drivers, and market dynamics shaping the sector in the latest M&A Quarterly TMT report.

Gaming Webcast Series - A Focus on Prediction Markets and Exchange Betting

Date: Apr-25

Speakers: Rick Arpin, Robert Stoddard, Duncan Hennes, Alex Costello

Time: 60-minute read

In KPMG’s Gaming webcast series, industry experts will explore the current state of prediction markets and exchange betting, discussing their potential impact on the US gaming industry. Attendees will gain insights into federal and state regulatory considerations, as well as the tax implications for CFTC exchanges and traders.

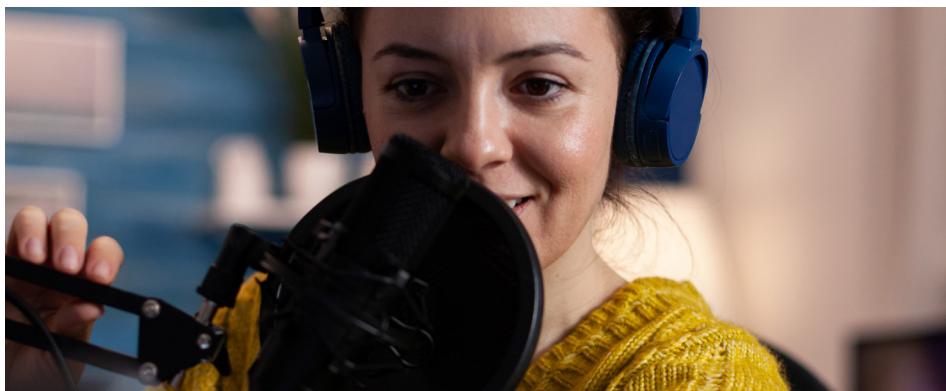
First 100 Days: Upcoming Regulatory Signals for Tech, Media & Telecom

Date: Feb-25

Speakers: Amy Matsuo

Time: 8-minute read

Explore about the first 100 days of regulatory signals for the technology, media, and telecommunications sectors, examining anticipated regulatory changes, compliance challenges, and their potential impacts on industry strategies and operations.





Train your brain

"Train Your Brain" includes upcoming trainings, webcasts, or playbacks whether CPE-worthy or not.

Disaggregation of Income Statement Expenses (DISE)

Date: Mar-25

Speakers: Valerie Boissou, Daniel Zamora, Tim Phelps

Time: 60 -minute watch

Watch KPMG's webcast on the disaggregation of income statement expenses, highlighting new reporting standards, practical implementation strategies, and the implications for transparency and decision-making in financial statements.

The Future of the Close with AI

Date: Mar-25

Speakers: Demetrios D Mahramas, John Whalen, Christina Cavanagh, Tim Pieper

Time: 60 -minute watch

In this webcast explore how artificial intelligence can transform financial closing processes, enhance efficiency, and improve accuracy in finance functions. Experts discuss AI-driven strategies and their impact on future financial operations.

On the 2025 board agenda

Date: Jan-25

Speakers: Claudia H. Allen, Susan M. Angele, Annalisa M. Barrett, Stephen L. Brown

Time: 60 -minute watch

Watch KPMG's webcast "On the 2025 Board Agenda," which highlights key governance issues, emerging trends, and strategic priorities that boards should focus on in 2025 to drive effective oversight and decision-making in an evolving business landscape.

The Future of Finance with AI

Date: Feb-25

Speakers: Michael Kokotajlo, Bharathram Raghunathan, Shehtaaz Zaman and Colleen Mohnkern

Time: 60 -minute watch

Listen to the webcast 'Future of Finance: Harnessing AI,' where KPMG experts discuss the transformative impact of artificial intelligence on finance functions. Gain insights into AI-driven strategies for enhancing financial operations and decision-making.

Legal Entity Rationalization: Income Tax Considerations of U.S. Intercompany Debt Cleanup

Date: Mar-25

Speakers: Megan Fitzsimmon, Blair Gowasack, Ashley Marx, Brian Helak, Andrew Grace

Time: 60 -minute watch

In this webcast delve into strategies for managing income tax implications and optimizing intercompany debt structures. Experts discuss best practices for ensuring compliance and enhancing financial efficiency within organizations.

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Date: Apr-25

Speakers: Mahesh Narayanasami, Rivka Grund-Sender, Eliran Golan

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Semiannual IPO and M&A Outlook Webcast

Date: Jan-25

Speakers: Conor Moore, Francois Chadwick, Meagan Schoenberger, Kristina Nilsson

Time: 90 -minute watch

Listen to KPMG's Semiannual IPO and M&A Webcast, offering insights into current market trends, strategic considerations for initial public offerings and mergers & acquisitions, and expert analysis on navigating the evolving financial and regulatory landscape.

Q1 2025 Quarterly Outlook webcast

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Speakers: Angie Storm, Robin Van Voorhies, Matthew Nestler

Time: 60 -minute watch

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Induced conversions of convertible instruments

CPE-1.0

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Helpful Links

Let's stay connected

Hope you enjoyed this edition of *CAO Corner*. Looking to further expand your knowledge? Check out all the articles below to stay up to date with all the latest content as it relates to your role, your people, and your organization.

General

- [Accounting Advisory Services](#)
- [The strategic CAO](#)
- [Significant segment expenses](#)
- [Pillar 2 accounting](#)
- [Generative AI insights](#)
- [Financial reporting](#)

Healthcare & Life Sciences

- [Healthcare](#)
- [Healthcare and Life Sciences Institute](#)

ESG

- [KPMG IMPACT](#)
- [Environmental, Social and Governance \(ESG\) reporting](#)

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If you have any further insights regarding the type or nature of content you would like to be featured or feedback on the information provided, please reach out to the *CAO Corner* Editorial Team: us-advaascoeditors@kpmg.com

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kpmg.com

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