



FRV Weekly

From KPMG's Financial Reporting View



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KPMG Guidance

Updated Handbook: Consolidation of variable interest entities

KPMG's [Consolidation of VIEs as amended by ASU 2015-02](#) includes updated and new interpretive guidance and information about ASU 2018-17, which includes a new private company alternative. The Handbook reflects developments since the April 2018 version and includes a summary of the significant changes.

Interim and annual accounting disclosure checklists

KPMG has updated its web-based accounting disclosure checklist application for clients and ARO subscribers. Contact your engagement team or the [ADC Mailbox](#) for more information.

KPMG has also updated the Word versions of the interim and annual accounting disclosure checklists and the related 'What's new' document.

For ARO subscribers: [Log on](#) to ARO to access the Word versions of the checklists.

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CPE webcast tomorrow, Jan. 8 – Q4 Quarterly Outlook

This webcast will feature professionals from KPMG's Department of Professional Practice discussing major developments that could affect a company's accounting and financial reporting in the current period and near term. Topics will include FASB standard-setting and implementation updates, SEC activity and major FASB standards. Register [here](#).

Other News

2019 US GAAP financial reporting and SEC reporting taxonomies

The FASB has announced the availability of the [2019 GAAP Financial Reporting Taxonomy](#) and the [2019 SEC Reporting Taxonomy](#), pending final acceptance by the SEC.

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