



February 10, 2020

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KPMG Guidance

Potential impacts of coronavirus on SEC issuers

KPMG's Hot Topic [highlights](#) the SEC Chairman's recent statement to registrants to monitor current and potential effects of coronavirus on disclosures in their SEC filings. We identify example disclosure considerations related to categories of business risk for companies that conduct business with or in China to consider as they develop material, relevant disclosures on the effects of coronavirus as of the date of their periodic filing.

Specialized industry accounting disclosure checklist

KPMG has updated the specialized industry accounting disclosure checklist and 'What's new' document related to insurance company financial statements prepared under statutory accounting principles.

For ARO subscribers: [Log on](#) to ARO to access the checklist.
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Other News

FASB meeting: February 5, 2020

The Board has reached [tentative decisions](#) in its project on distinguishing liabilities from equity (including convertible debt).

SEC issues MD&A guidance on KPIs and metrics

The SEC has [issued](#) disclosure considerations when discussing key performance indicators and metrics in MD&A, and has reminded registrants to maintain effective disclosure controls and procedures.

SEC issues Regulation S-K proposal to streamline disclosures

The SEC has [proposed](#) amendments to MD&A and other financial disclosure requirements to eliminate repetition, enhance disclosures, and simplify compliance efforts.

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