



# KPMG's Board Leadership Series



Please find below a summary of the recent articles and commentary issued by KPMG in connection with governance and board leadership.

## [BOARD GOVERNANCE >](#)

### [Directors Quarterly](#)



This edition includes trends in board leadership, areas of focus for lead directors, how young and growing companies may benefit from using a matrix for board building, a financial reporting and auditing update, and more.

*KPMG Board Leadership Center*

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### [The UK corporate governance code](#)



The Financial Reporting Council has issued a revised Corporate Governance Code to reflect the changing business environment and focuses on long-term success, sustainability, and public trust in business.

*KPMG Board Leadership Centre (UK)*

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## [AUDIT COMMITTEE >](#)

### [Blockchain and cryptocurrencies challenge traditional accounting models](#)



The accounting for digital assets, including cryptocurrencies, is an emerging area, and so far neither the FASB nor the IASB have provided specific accounting guidance.  
*KPMG Defining Issues*

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### **Reporting non-GAAP financial and operational measures**



KPMG details four steps companies can take to mitigate risk when including non-GAAP financial and operational measures in earnings releases and other informational material.  
*KPMG Global Enterprise Institute*

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### **Tax reform: Key areas for audit committee focus**



In the absence of timely guidance from the government regarding the new federal tax law, tax and finance departments will face a number of challenges in preparing the company's remaining interim and year-end financial statements and tax return filings.  
*KPMG Board Leadership Center*

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### **Data rich governance**



On the heels of the EU's General Data Protection Regulation and high-profile data breach and data-sharing incidents, three keys to leading consumer data and information governance stand out.  
*KPMG LLP*

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### **FASB amends fair value disclosure requirements**



The Financial Accounting Standards Board (FASB) has amended ASU 2018-13 to improve the overall usefulness of fair value measurement disclosures to financial statement users and reduce unnecessary costs for preparers.  
*KPMG Defining Issues*

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## [RISK OVERSIGHT ›](#)

### [Board oversight of corporate culture](#)



Given the critical role that corporate culture plays in driving a company's performance and reputation, boards today are reassessing their approach to oversight of culture. Our latest report shares highlights and takeaways from KPMG's Director Roundtable series.  
*KPMG Board Leadership Center*

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### [Connecting geopolitics, markets, and strategy](#)



On Sept. 27 at 11am ET, Eurasia Group's Ian Bremmer will join our webcast to share his insight into the intersection of politics and markets, as well as the hot spots and bright spots impacting corporate strategies in the months ahead.  
*KPMG Board Leadership Center*

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## [IN CASE YOU MISSED IT ›](#)

### [Directors Quarterly: July 2018](#)



The latest edition includes findings from our CEO survey, highlights from our roundtables on the board's role in oversight of culture, a look at the workforce's next generation, and the debate over multi-class shares.

*Board Leadership Center*

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As always, if you have any questions please contact me.

With kind regards,



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