## **kpmg** TaxNewsFlash

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## FASB: Proposals for changes to hedge accounting

Under a proposed Accounting Standards Update (ASU), FASB would provide additional opportunities for an entity to align its hedge accounting with its risk management activities. The ASU has the potential to reduce the cost and effort required to apply hedge accounting.

Read a <u>September 2016 report</u> prepared by KPMG LLP: *Defining Issues: FASB Proposes Targeted Changes to Hedge Accounting* 

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