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LearningSolutions

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## **IFRS 15 *Revenue from Contract with Customers* – Practical Application Issues**

22 November 2022 | 9:00am – 12:00pm | 3 CPE Hours



## Target Audience

Finance professionals (Accounting & Reporting), CFO, Controllers, Finance Managers

## Delivery Mode

Live Webinar

## Facilitator/s

**Adriel Pang**  
Senior Manager |  
Accounting &  
Reporting Advisory

## Course Fee

SGD 192.60  
(incl. GST)

**Duration**  
3 CPE Hours

## Introduction

IFRS 15 – *Revenue from Contract with Customers* was adopted in 2014 and became effective in January 2018.

It is still a burning topic in the IFRS world, where many face challenging issues, seek clarifications and apply best practices of the revenue accounting standard.

This half-day session provides a refresher on the five-step model, highlights current issues arising from the actual implementation of the standard and covers areas involving critical judgements and significant estimates related to the key drivers of revenue recognition.



## Course Outline

- Recap on the five-steps approach for revenue recognition
- Areas with critical judgements and significant estimates relating to specific issues that are key drivers of revenue recognition such as identification of performance obligations, whether an asset has alternative use, right to payment and other complexities;
- Common application issues faced by majority of companies in application of the standard;
- IFRIC Agenda decisions and relevant TRG issues; and
- Pertinent disclosure requirements that companies need to special attention to.



## Learning Objectives

- Identify areas which require significant judgements and estimates in deciding when and how much to recognise as revenue
- Avoid common pitfalls during the application of the IFRS 15 standard, if companies enter contracts with customers displaying similar terms and conditions.

# Registration

(Closing date: 3 days before the commencement of the course)

[Register](#) your interest in our courses or scan QR code below.



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## Individual

**Option 1:** Receive **20%** off total course fee when you select 3 or more courses

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2. Full payment should be made 3 days prior to the seminar and/or webinar.
3. You will receive a confirmation email from us within 3 – 5 business days from the date of registration and an invoice with the total course fees payable will be sent together with payment details.
3. Upon receipt of registration, any request for cancellation or replacement must be confirmed in writing at least (7) business days prior to the seminar and/or webinar. We regret that fees are non-refundable. Substitution by a replacement participant is permitted.
4. Late cancellation fee will be imposed for cancellation less than (7) business days prior to seminar and/or webinar commencement or no show.
5. We reserve the right to make any amendments to the programme, cancel the webinar and/or have speaker replacements, if warranted by circumstances beyond our control. (e.g. COVID-19 pandemic related matters).
6. All fees are inclusive of 7% GST and materials.
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