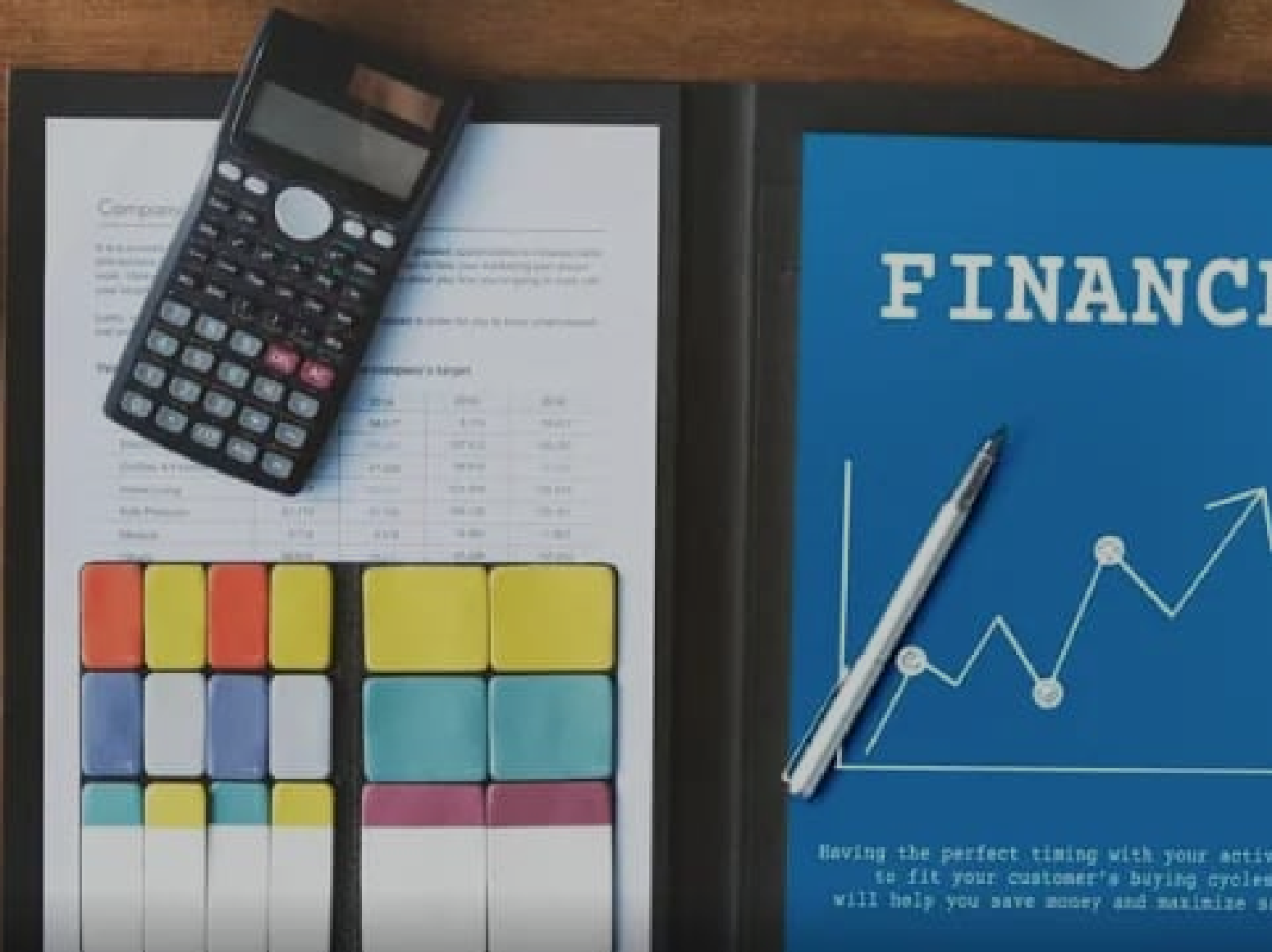




ACCOUNTING AND FINANCE | AF-043

IFRS 15 Revenue Recognition in Practice

Contact

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Course content

Why Attend

IFRS 15 governs how and when companies recognise revenue from contracts with customers. Its five-step model requires judgement for bundled offers, variable consideration, licences and long-term contracts.

This Aractech course works through the five-step model, contract identification, performance obligations, transaction price and variable consideration, allocation, timing of recognition, contract costs, principal versus agent and disclosures, with industry examples.

Course Methodology

- Worked examples
- Industry case studies
- Group exercises
- Discussions
- Reviews

Course Objectives

- Apply the IFRS 15 five-step model
- Identify contracts and performance obligations
- Determine transaction prices including variable consideration
- Allocate prices to performance obligations
- Recognise revenue over time or at a point in time
- Prepare IFRS 15 disclosures

Target Audience

- Accountants and financial controllers
- Revenue accountants

Course content

- Auditors
- Finance managers

Course outline

Detailed course outline

Day-by-day outline for IFRS 15 Revenue Recognition in Practice.

Day 1 - IFRS 15 Overview

- 09:00-09:45 | Scope
- 09:45-10:30 | Five-step model
- 10:30-11:00 | Key judgements
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Key judgements (continued)
- 11:45-12:30 | Transition
- 12:30-14:00 | Exercise: Model walk-through

Day 2 - Contracts and Obligations

- 09:00-09:45 | Contract identification
- 09:45-10:30 | Combination and modification
- 10:30-11:00 | Performance obligations
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Performance obligations (continued)
- 11:45-12:30 | Distinct goods and services
- 12:30-14:00 | Workshop: Identifying obligations

Course outline

Detailed course outline

Day-by-day outline for IFRS 15 Revenue Recognition in Practice.

Day 3 - Transaction Price and Allocation

- 09:00-09:45 | Variable consideration
- 09:45-10:30 | Financing components
- 10:30-11:00 | Allocation
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Allocation (continued)
- 11:45-12:30 | Discounts
- 12:30-14:00 | Exercise: Price allocation

Day 4 - Recognition

- 09:00-09:45 | Over time versus point in time
- 09:45-10:30 | Measuring progress
- 10:30-11:00 | Licences
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Licences (continued)
- 11:45-12:30 | Principal versus agent
- 12:30-14:00 | Case study: Long-term contract

Course outline

Detailed course outline

Day-by-day outline for IFRS 15 Revenue Recognition in Practice.

Day 5 - Costs and Disclosures

- 09:00-09:54 | Contract costs
- 09:54-10:48 | Disclosures
- 10:48-11:00 | Systems impact
- 11:00-11:30 | Coffee break
- 11:30-12:12 | Systems impact (continued)
- 12:12-13:06 | Common errors
- 13:06-14:00 | Capstone: Revenue recognition review

Seminar dates

Available seminar dates

Live dates and pricing for IFRS 15 Revenue Recognition in Practice generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	Barcelona	Classroom	€2,815
7 - 11 December 2026	Paris	Classroom	€3,825
11 - 15 January 2027	Geneva	Classroom	€4,315
8 - 12 February 2027	Amsterdam	Classroom	€2,830
8 - 12 March 2027	London	Classroom	€2,315
12 - 16 April 2027	Istanbul	Classroom	€1,978
10 - 14 May 2027	Cape Town	Classroom	€1,625
14 - 18 June 2027	Barcelona	Classroom	€2,815
12 - 16 July 2027	Paris	Classroom	€3,825
9 - 13 August 2027	Geneva	Classroom	€4,315

Seminar dates

Available seminar dates

Live dates and pricing for IFRS 15 Revenue Recognition in Practice generated from the course details page.

Date	Location	Format	Fee
13 - 17 September 2027	Amsterdam	Classroom	€2,830
11 - 15 October 2027	London	Classroom	€2,315
8 - 12 November 2027	Istanbul	Classroom	€1,978
13 - 17 December 2027	Vienna	Classroom	€3,225
16 - 20 November 2026	Online / Live	Online / Live	€1,815
7 - 11 December 2026	Online / Live	Online / Live	€1,815
11 - 15 January 2027	Online / Live	Online / Live	€1,815
8 - 12 February 2027	Online / Live	Online / Live	€1,815
8 - 12 March 2027	Online / Live	Online / Live	€1,815
12 - 16 April 2027	Online / Live	Online / Live	€1,815

Seminar dates

Available seminar dates

Live dates and pricing for IFRS 15 Revenue Recognition in Practice generated from the course details page.

Date	Location	Format	Fee
10 - 14 May 2027	Online / Live	Online / Live	€1,815
14 - 18 June 2027	Online / Live	Online / Live	€1,815
12 - 16 July 2027	Online / Live	Online / Live	€1,815
9 - 13 August 2027	Online / Live	Online / Live	€1,815
13 - 17 September 2027	Online / Live	Online / Live	€1,815
11 - 15 October 2027	Online / Live	Online / Live	€1,815
8 - 12 November 2027	Online / Live	Online / Live	€1,815
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