

# Capitalisation of costs associated with entering into contracts and complex aspects of revenue recognition: putting theory into practice (2/21/20)

International Financial Reporting Standard (IFRS) 15 Revenue from Contracts with Customers effective from 1 January 2018 adds to and combines the revenue recognition principles that were covered by several international standards earlier. Entities have run into a number of problems when applying IFRS 15. This article explores some of the issues addressed for more than a year by the International Financial Reporting Interpretations Committee ("IFRIC"), who explains to executives and accountants how IFRS should be applied in certain cases.

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