

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.

Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

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