

## Advanced Revenue Recognition According to IFRS 15

*Online*

*7 - 11 December 2025*

UK Training

# PARTNER



## Advanced Revenue Recognition According to IFRS 15

Code: FA28 From: 7 - 11 December 2025 City: Online Fees: 1700 Pound

### Introduction

The "Advanced Revenue Recognition According to IFRS 15" course is designed to provide an in-depth understanding of the revenue recognition process and how to apply IFRS 15 in a business context. Participants will cover all the key aspects of revenue recognition, from identifying contracts with customers to addressing specific cases such as contract modifications and variable considerations.

This course emphasizes the importance of applying the standard in financial reporting and ensuring compliance in a practical business environment.

### Course Objectives

1. Understand the five-step revenue recognition process according to IFRS 15.
2. Analyze contracts with customers to identify performance obligations.
3. Determine the timing of revenue recognition point in time vs. over time.
4. Handle specific cases such as:
  - Variable consideration contracts.
  - Contract modifications.
5. Link accounting treatment with financial reporting in a real-world environment.
6. Apply practical examples from the workplace, such as government revenues or revenues from continuous services.

### Course Outlines

#### Day 1: Introduction to IFRS 15

- The concept and objectives of IFRS 15.
- The importance of revenue recognition in financial reporting.
- The difference between IFRS 15 and previous standards.
- Overview of the five steps of revenue recognition.

#### Day 2: Step 1 and Step 2

- Identifying the contract with the customer.

The logo for UK Training Partner, featuring the text 'UK Training' in a smaller font above the word 'PARTNER' in a large, bold, black font. The background of the logo shows a chessboard with several chess pieces, including a king and a queen, in gold and silver.

- Identifying performance obligations.
- Criteria for identifying performance obligations.
- Practical examples of identifying performance obligations.

### Day 3: Step 3 and Step 4

- Determining the transaction price.
- Identifying variable considerations.
- Allocating the transaction price to performance obligations.
- Practical examples of allocating transaction price.

### Day 4: Step 5 and Special Cases

- Recognizing revenue when the performance obligation is satisfied.
- Recognizing revenue over time vs. at a point in time.
- Contract modifications.
- Practical examples of contract modifications.

### Day 5: Practical Applications and Reporting

- Preparing financial reports related to revenue.
- Common challenges in revenue recognition.
- Discussion of real-world cases.
- Final exam and discussion.

### Why Attend this Course: Wins & Losses!

- Gain Practical Knowledge: You will acquire the skills to effectively apply IFRS 15 in your work, improving the accuracy of financial reporting.
- Engage with Experts: Learn from experienced instructors who share practical knowledge and real-world solutions to accounting challenges.
- Problem-Solving Abilities: By studying real-world case studies, you'll be able to apply theoretical concepts to actual business challenges.
- Enhance Accounting Skills: You'll be able to manage complex cases, such as variable considerations and contract modifications, improving your revenue accounting expertise.

### Conclusion

By the end of this advanced course, participants will have a comprehensive understanding of revenue recognition under IFRS 15. They will be capable of identifying contracts, recognizing performance obligations, and applying the five-step process effectively in a business setting, with the ability to address special cases.

The course is not just theoretical but also highly practical, providing great value for accountants and financial reporting professionals in any organization.

A graphic of a chessboard with several chess pieces. A gold king piece is prominent in the foreground, with a silver pawn and a gold pawn nearby. The text 'UK Training PARTNER' is overlaid on the image.

UK Training  
**PARTNER**



## Blackbird Training Cities

### Europe



Malaga (Spain)



Sarajevo (Bosnia and Herzegovina)



Oporto (Portugal)



Glasgow (Scotland)



Edinburgh (UK)



Oslo (Norway)



Annecy (France)



Bordeaux (France)



Copenhagen (Denmark)



Birmingham (UK)



Lyon (France)



Moscow (Russia)



Stockholm (Sweden)



Podgorica (Montenegro)



Batumi (Georgia)



Salzburg (Austria)



London (UK)



Istanbul (Turkey)



Amsterdam



Düsseldorf (Germany)



Paris (France)



Athens (Greece)



Barcelona (Spain)



Munich (Germany)



Geneva (Switzerland)



Prague (Czech)



Vienna (Austria)



Rome (Italy)



Brussels (Belgium)



Madrid (Spain)



Berlin (Germany)



Lisbon (Portugal)



Zurich (Switzerland)



Manchester (UK)



Milan (Italy)



## Blackbird Training Cities

### USA & Canada



Los Angeles (USA)



Orlando, Florida (USA)



Online



Phoenix, Arizona (USA)



Houston, Texas (USA)



Boston, MA (USA)



Washington (USA)



Miami, Florida (USA)



New York City (USA)



Seattle, Washington (USA)



Washington DC (USA)



In House



Jersey, New Jersey (USA)



Toronto (Canada)

### ASIA



Baku (Azerbaijan)  
(Thailand)



Maldives (Maldives)



Doha (Qatar)



Manila (Philippines)



Bali (Indonesia)



Bangkok



Beijing (China)



Singapore (Singapore)



Sydney



Tokyo (Japan)



Jeddah (KSA)



Riyadh (KSA)



Melbourne (Australia)  
Korea



Phuket (Thailand)



Dubai (UAE)



Kuala Lumpur (Malaysia)



Kuwait City (Kuwait)



Seoul (South)



Pulau Ujong (Singapore)



Irbid (Jordan)



Jakarta (Indonesia)



Amman (Jordan)



Beirut

UK Training  
**PARTNER**



## Blackbird Training Cities

### AFRICA



Kigali (Rwanda)



Cape Town ( South Africa)



Accra (Ghana)



Lagos (Nigeria)



Marrakesh (Morocco)



Nairobi (Kenya)



Zanzibar (Tanzania)



Tangier (Morocco)



Cairo (Egypt)



Sharm El-Sheikh (Egypt)



Casablanca (Morocco)



Tunis (Tunisia)



## Blackbird Training Clients

 <p><b>MANNAI CORPORATION</b> MANNAI Trading Company WLL, Qatar</p>	 <p><b>GAC</b> UNE FILIALE D' EGA Alumina Corporation Guinea</p>	 <p><b>Booking.com</b> Booking.com Netherlands</p>	 <p><b>OXFAM</b> Oxfam GB International Organization, Yemen</p>	 <p><b>Capital Markets Authority</b> Kuwait</p>
 <p><b>WS</b> Waltersmith Petroman Oil Limited Nigeria</p>	 <p><b>QNB</b> Qatar National Bank (QNB), Qatar</p>	 <p><b>Qatar Foundation</b> Qatar</p>	 <p><b>AFRICAN UNION ADVISORY BOARD ON CORRUPTION</b> Tanzania</p>	 <p><b>KFAS</b> KFS Kuwait</p>
 <p><b>Reserve Bank of Malawi</b> Malawi</p>	 <p><b>Central Bank of Nigeria</b> Nigeria</p>	 <p><b>Ministry of Interior Kingdom of Saudi Arabia</b> KSA</p>	 <p><b>Mabruk Oil Company</b> Libya</p>	 <p><b>Saudi Electricity Company</b> KSA</p>
 <p><b>BPKH</b> Badan Pengelola Keuangan Haji BADAN PENGELOLA KEUANGAN Haji, Indonesia</p>	 <p><b>NATO Italy</b></p>	 <p><b>ENI</b> ENI CORPORATE UNIVERSITY, Italy</p>	 <p><b>GULF BANK</b> Kuwait</p>	 <p><b>General Organization for Social Insurance</b> KSA</p>
 <p><b>Defence Space Administration</b> Nigeria</p>	 <p><b>National Industries Group (Holding),</b> Kuwait</p>	 <p><b>Hamad Medical Corporation</b> Qatar</p>	 <p><b>USAID</b> Pakistan</p>	 <p><b>STC</b> STC Solutions, KSA</p>
 <p><b>North Oil Company</b> North Oil company,</p>	 <p><b>EKO</b> EKO Electricity</p>	 <p><b>OMAN BROADBAND</b> Oman Broadband</p>	 <p><b>UNITED NATIONS</b> UN.</p>	 <p><b>Authority for Electricity Regulation, Oman</b> Authority for</p>

UK Training  
**PARTNER**

## Blackbird Training Categories

### Management & Admin

Entertainment & Leisure  
Professional Skills  
Finance, Accounting, Budgeting  
Media & Public Relations  
Project Management  
Human Resources  
Audit & Quality Assurance  
Marketing, Sales, Customer Service  
Secretary & Admin  
Supply Chain & Logistics  
Management & Leadership  
Agile and Elevation

### Technical Courses

Artificial Intelligence (AI)  
Hospital Management  
Public Sector  
Special Workshops  
Oil & Gas Engineering  
Telecom Engineering  
IT & IT Engineering  
Health & Safety  
Law and Contract Management  
Customs & Safety  
Aviation  
C-Suite Training



 International House 185 Tower Bridge  
Road London SE1 2UF United Kingdom

 +44 7401 1773 35  
+44 7480 775526

 Sales@blackbird-training.com

 www.blackbird-training.com

UK Training  
**PARTNER**

