Revenue Recognition (IFRS 15) Training Course

Professional Development Training Course Outline

Category	ACCOUNTING & FINANCE	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Revenue recognition remains one of the most critical and complex areas in financial reporting, especially under IFRS 15. Revenue Recognition (IFRS 15) Training Course is designed to equip professionals with practical knowledge and globally aligned expertise in applying IFRS 15 standards across various industries. Participants will gain a deep understanding of the five-step revenue recognition model, contract analysis, performance obligations, and transaction price allocation, all while aligning with global accounting compliance frameworks and audit expectations.

In today's evolving financial environment, organizations require accurate, transparent, and compliant revenue reporting to maintain investor confidence and regulatory approval. This course integrates real-world case studies, advanced financial reporting techniques, and industry best practices to enhance decision-making, reduce compliance risks, and improve financial statement accuracy. It is ideal for professionals seeking to strengthen their expertise in financial reporting, audit readiness, and revenue optimization strategies.

Programme Curriculum

Revenue Recognition (IFRS 15) Training Course

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Course Objectives

1. Understand IFRS 15 core principles and global financial reporting standards
2. Apply the five-step revenue recognition model effectively
3. Identify and evaluate performance obligations in contracts
4. Analyze contract modifications and variable consideration
5. Allocate transaction price using advanced accounting techniques
6. Recognize revenue over time and at a point in time
7. Handle complex revenue streams and bundled contracts
8. Strengthen compliance with international accounting standards
9. Improve audit readiness and financial transparency
10. Interpret disclosures and reporting requirements under IFRS 15
11. Integrate revenue recognition with ERP and financial systems
12. Identify risks and prevent revenue misstatements
13. Apply industry-specific revenue recognition strategies

Organizational Benefits

- Improved financial reporting accuracy and compliance
- Reduced risk of regulatory penalties and audit issues
- Enhanced transparency in financial statements
- Better contract management and revenue forecasting
- Strengthened investor confidence and stakeholder trust
- Alignment with global accounting standards
- Improved internal controls and governance
- Increased efficiency in financial processes

Target Audiences

1. Finance Managers
2. Accountants and Financial Analysts
3. Auditors and Compliance Officers
4. CFOs and Financial Controllers
5. Revenue Managers
6. ERP and Finance System Users
7. Risk and Compliance Professionals
8. Business Consultants

Course Duration: 5 days

Course Modules

Module 1: Introduction to IFRS 15 Framework

- Overview of IFRS 15 principles and structure
- Key differences from previous standards
- Importance of revenue recognition in financial reporting
- Industry impact and regulatory expectations
- Common implementation challenges
- Case study: Adoption of IFRS 15 in global retail companies

Module 2: Step 1 – Identifying Contracts with Customers

- Definition and criteria of a valid contract
- Combining and segmenting contracts
- Contract enforceability and approval
- Handling contract modifications
- Practical contract assessment techniques
- Case study: Telecom contract structuring in multinational firms

Module 3: Step 2 – Identifying Performance Obligations

- Distinct goods and services analysis
- Bundled and multiple deliverables
- Separating obligations within contracts
- Customer benefit assessment
- Practical identification strategies
- Case study: Software licensing and service agreements

Module 4: Step 3 – Determining Transaction Price

- Fixed vs variable consideration
- Discounts, rebates, and incentives
- Time value of money adjustments
- Non-cash considerations
- Estimation methods and constraints
- Case study: Revenue variability in construction contracts

Module 5: Step 4 – Allocating Transaction Price

- Standalone selling price estimation
- Allocation methods and techniques

- Discounts allocation strategies
- Residual approach application
- Practical allocation scenarios
- Case study: Allocation in bundled telecom packages

Module 6: Step 5 – Revenue Recognition

- Recognizing revenue over time vs point in time
- Transfer of control principles
- Measuring progress and completion
- Output vs input methods
- Revenue timing challenges
- Case study: Construction and infrastructure projects

Module 7: Presentation and Disclosure Requirements

- Financial statement presentation
- Disclosure requirements under IFRS 15
- Contract balances and performance obligations
- Reporting judgments and estimates
- Transparency and audit readiness
- Case study: Disclosure practices in global corporations

Module 8: Advanced Applications and Industry Case Studies

- Industry-specific applications
- Complex contract structures
- Integration with ERP systems
- Risk management in revenue recognition
- Audit considerations and compliance strategies
- Case study: Revenue recognition in SaaS and subscription models

Training Methodology

- Interactive instructor-led training sessions
- Real-world case studies and global examples
- Group discussions and collaborative learning
- Practical exercises and financial simulations
- Scenario-based problem solving
- Industry-specific applications and analysis
- Q&A sessions with expert facilitators
- Continuous assessment and feedback

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.
f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Online	$1,000
23 Nov 2026	27 Nov 2026	Physical	$1,500
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$4,500
23 Nov 2026	27 Nov 2026	Physical	$6,000

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Physical	$6,000

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com