QUEST
Professional Center

PROFESSIONAL TRAINING COURSE

Course No. 1111

IFRS 15 Revenue Recognition

ACCOUNTING, FINANCIAL REPORTING & IFRS
FINANCE, INVESTMENT & BANKING

DURATION **5 Days**	DELIVERY **Classroom**
LOCATION **Doha, Qatar**	DATES **26 – 30 Oct 2026**

Scheduled Event Details

CITY	Doha, Qatar
DATE	26 – 30 Oct 2026
DELIVERY TYPE	Classroom
COURSE FEE	€4,400

Course Overview

IFRS 15 Revenue Recognition is a comprehensive professional training course designed to provide finance professionals, accountants, auditors, financial controllers, and decision makers with an in-depth understanding of the principles and practical application of revenue recognition under International Financial Reporting Standard (IFRS) 15. Revenue is one of the most significant financial performance indicators for every organization, making its accurate recognition essential for transparent financial reporting, regulatory compliance, and informed business decision-making. This course equips participants with the knowledge and practical techniques required to recognize, measure, present, and disclose revenue in accordance with the requirements of IFRS 15.

As organizations increasingly operate through complex contracts, bundled products and services, long-term agreements, digital transactions, and performance-based arrangements, applying IFRS 15 consistently has become a critical requirement across both public and private sectors. The standard introduces a comprehensive five-step revenue recognition model that requires careful analysis of customer contracts, performance obligations, transaction prices, variable consideration, contract modifications, and revenue allocation. Understanding these principles enables organizations to improve financial reporting quality while strengthening governance and stakeholder confidence.

Throughout this course, participants will explore the complete revenue recognition framework under IFRS 15 and examine its application across a wide range of industries, including banking, financial services, government entities, oil and gas, construction, telecommunications, manufacturing, retail, and service organizations. Practical case studies, financial reporting exercises, and real-world business scenarios will demonstrate how the standard affects accounting policies, financial statements, contract management, internal controls, and financial performance measurement.

Designed according to international professional training standards, this course combines technical expertise with practical implementation to help organizations achieve consistent revenue recognition practices, improve regulatory compliance, strengthen financial governance, and enhance the reliability of financial reporting. Participants will leave the program with practical tools to confidently apply IFRS 15, resolve complex revenue recognition issues, and support strategic financial decision-making within their organizations.

Objectives

- Analyze the principles and objectives of IFRS 15 Revenue Recognition and apply them effectively throughout the course.
- Develop the ability to identify customer contracts and performance obligations in accordance with IFRS 15 requirements.
- Evaluate transaction prices, variable consideration, financing components, and contract modifications using IFRS 15 guidance.
- Apply the five-step revenue recognition model to a variety of business transactions and contractual arrangements.
- Design accounting policies that support consistent and compliant revenue recognition practices across the organization.
- Improve financial reporting quality by applying appropriate recognition, measurement, presentation, and disclosure requirements.
- Strengthen professional judgment when evaluating complex revenue transactions and contractual arrangements.
- Implement practical controls and documentation procedures supporting IFRS 15 compliance.
- Assess financial reporting risks arising from revenue recognition and recommend appropriate accounting treatments.
- Align organizational revenue recognition processes with IFRS requirements to improve transparency, consistency, and stakeholder confidence.

Who Should Attend

This course is designed for finance professionals responsible for financial reporting, accounting, auditing, budgeting, financial analysis, compliance, and corporate governance. It is particularly valuable for finance directors, financial controllers, chief accountants, accounting managers, financial reporting managers, auditors, finance business partners, accounting supervisors, treasury professionals, and specialists responsible for implementing International Financial Reporting Standards.

The program is equally beneficial for professionals working in government entities, ministries, public sector organizations, commercial banks, investment banks, insurance companies, oil and gas organizations, construction companies, telecommunications providers, manufacturing companies, multinational corporations, listed companies, and organizations managing complex customer contracts or long-term service agreements. Internal auditors, external auditors, compliance officers, governance professionals, financial analysts, and regulatory specialists will also benefit from the practical implementation guidance provided throughout the course.

Chief Financial Officers (CFOs), finance executives, board members, audit committee members, project finance managers, commercial managers, contract managers, procurement specialists, and senior decision makers responsible for financial governance, revenue management, financial performance, and strategic planning will gain valuable insights into applying IFRS 15 effectively while supporting organizational transparency and regulatory compliance.

Learning Outcomes

- By the end of this course, participants will be able to:
- Interpret the principles and accounting requirements of IFRS 15 Revenue Recognition.
- Apply the five-step revenue recognition model to diverse contractual arrangements.
- Identify customer contracts and distinguish individual performance obligations.
- Determine transaction prices, including variable consideration and financing components.
- Allocate transaction prices appropriately across multiple performance obligations.
- Recognize revenue accurately at a point in time or over time based on IFRS 15 requirements.
- Prepare financial statements and disclosures that comply with IFRS 15 reporting requirements.
- Evaluate the accounting implications of contract modifications and complex customer agreements.
- Improve organizational compliance with IFRS 15 through consistent accounting policies and internal controls.
- Support financial decision-making by interpreting the impact of revenue recognition on financial performance and business reporting.

Course Outline

DAY 01

Foundations of IFRS 15 Revenue Recognition

- Introduction to IFRS 15 and the objectives of the standard
- Scope, principles, and core concepts of revenue recognition
- Identifying contracts with customers
- Identifying performance obligations

> **PRACTICAL APPLICATION**
> Analyzing customer contracts using the IFRS 15 framework

DAY 02

Measuring and Allocating Revenue

- Determining the transaction price
- Variable consideration and significant financing components
- Non-cash consideration and consideration payable to customers
- Allocating the transaction price to performance obligations

> **PRACTICAL APPLICATION**
> Revenue allocation exercises using real-world case studies

DAY 03

Revenue Recognition in Complex Transactions

- Recognizing revenue over time and at a point in time
- Contract modifications and accounting treatment
- Principal versus agent considerations
- Licensing arrangements and warranties

DAY 03 — CONTINUED

PRACTICAL APPLICATION

Solving advanced revenue recognition scenarios

DAY 04

Financial Reporting, Disclosure, and Compliance

- Presentation of revenue in financial statements
- IFRS 15 disclosure requirements
- Internal controls supporting revenue recognition
- Governance, compliance, and audit considerations

PRACTICAL APPLICATION

Preparing IFRS 15-compliant financial statement disclosures

DAY 05

IFRS 15 Implementation and Best Practices

- Developing organizational revenue recognition policies
- Common implementation challenges and practical solutions
- Industry-specific applications across banking, construction, oil and gas, and service organizations
- Emerging issues and future developments in revenue reporting

FINAL WORKSHOP

Comprehensive IFRS 15 case study, implementation roadmap, action plan, and best practices for sustainable compliance and high-quality financial reporting.

Register or Request More Information

Course page: https://quest-training.com/courses/ifrs-15-revenue-recognition
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