

**UNCTAD-Intergovernmental Working Group of Experts on
International Standards of Accounting and Reporting
Workshop on Accounting and Financial Reporting Standards**

Monday, 3 October 2016
Room XXVI, Palais des Nations, Geneva
Morning Session

IFRS 15 – Revenue from Contracts with Customers

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ISAR Workshop on Accounting and Financial Reporting Standards IFRS 15 Implementation

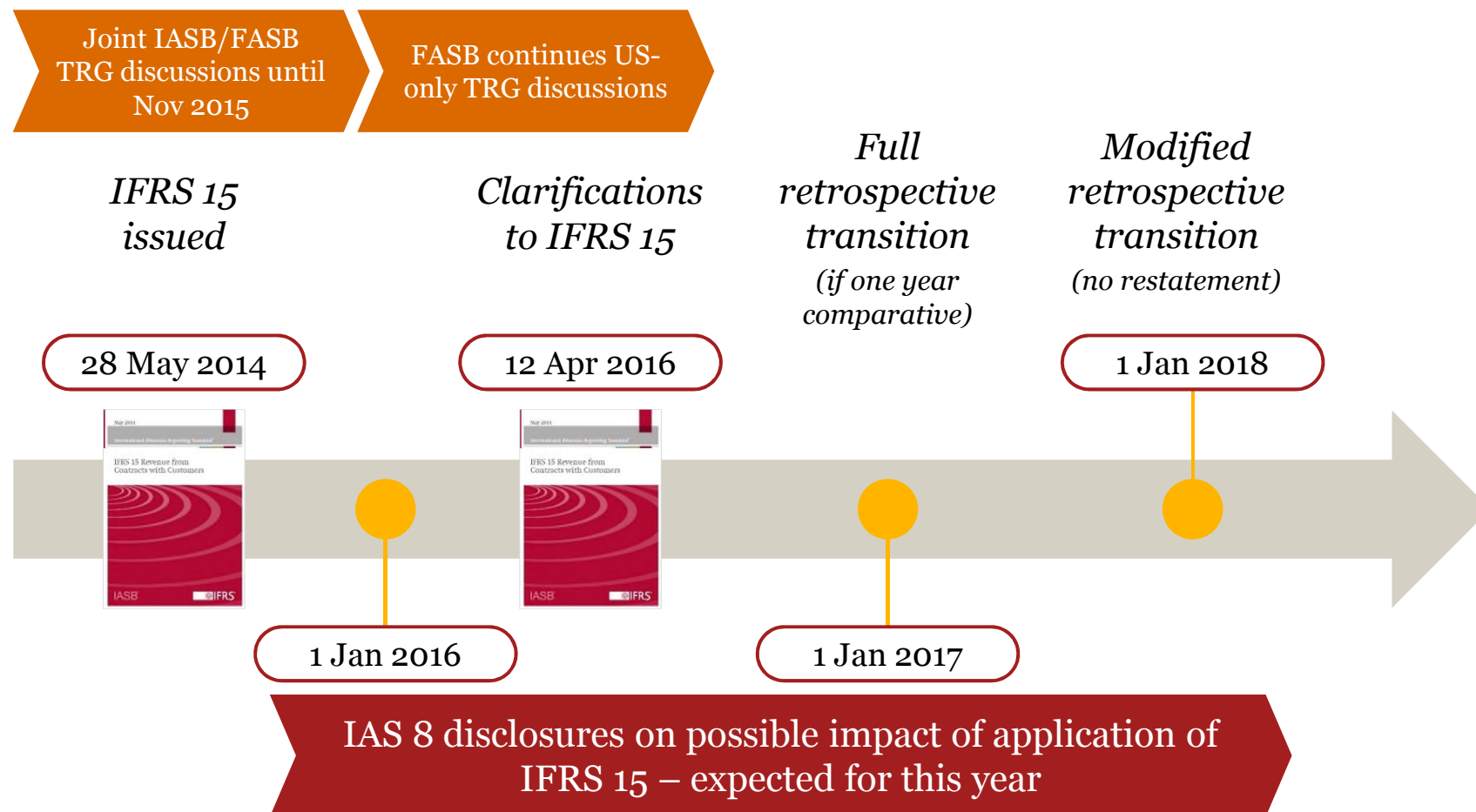
3 October 2016

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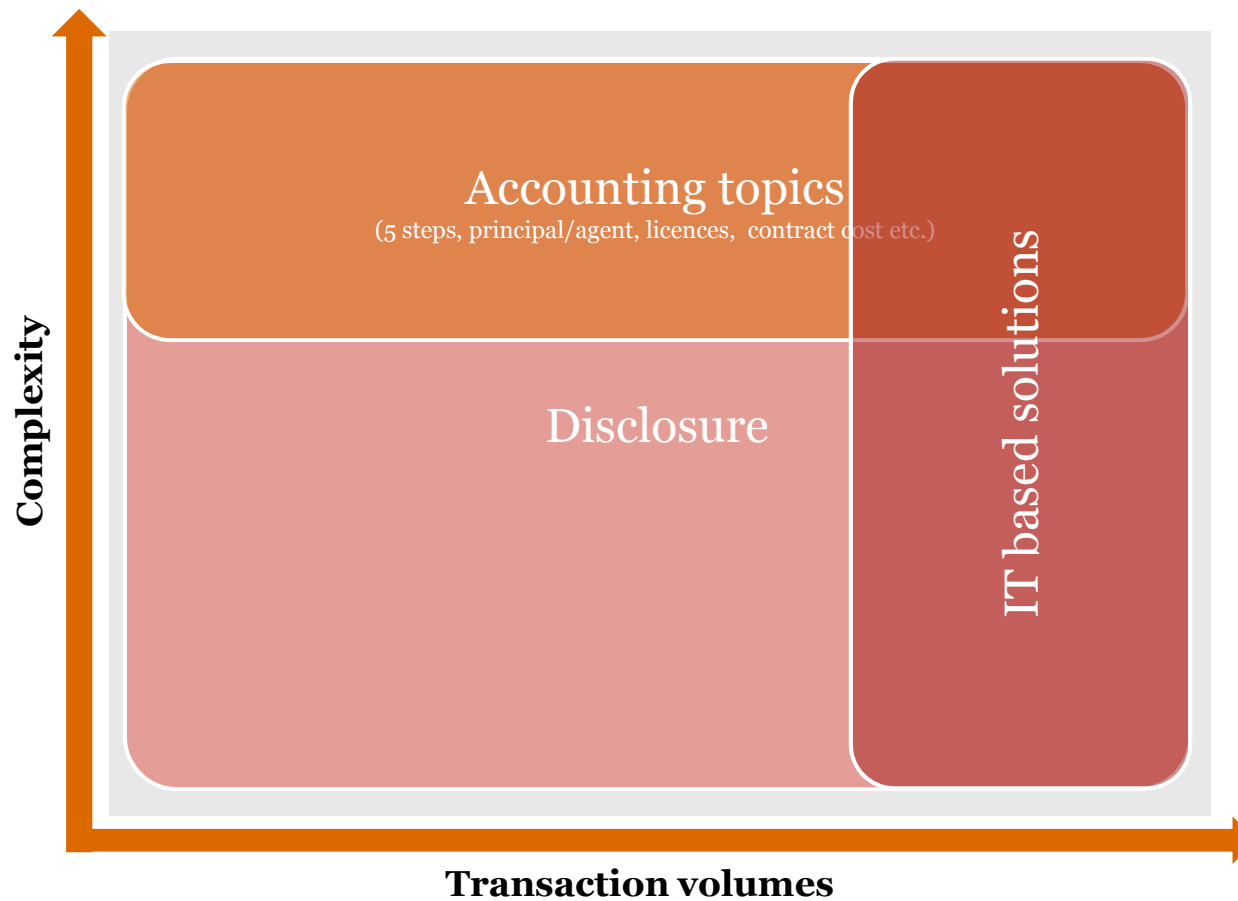
IFRS 15 – Implementation timeline

Current state of the standard



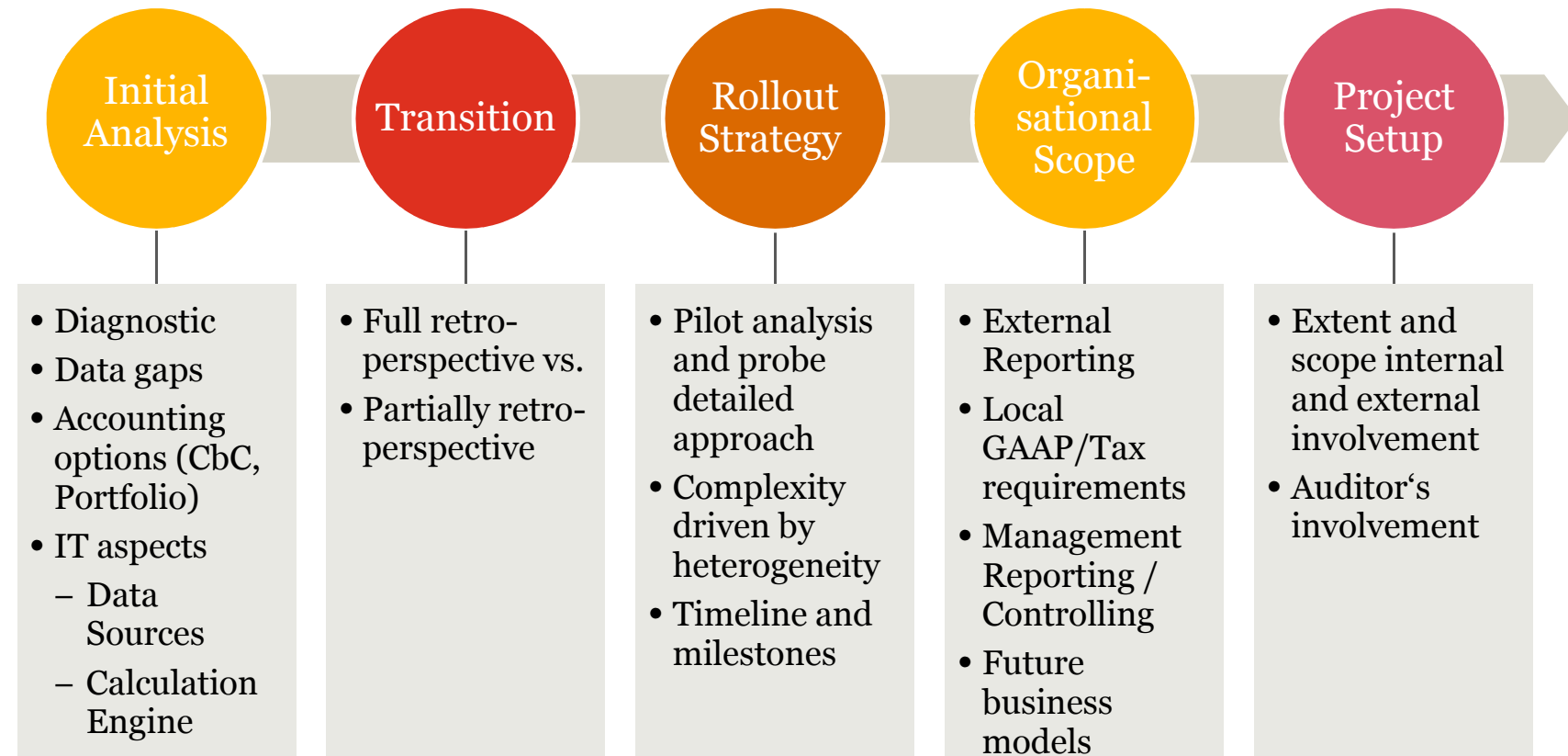
IFRS 15 – what is the impact?

Complexity and transaction volumes



IFRS 15 – Implementation what we see

Key Aspects to consider in implementing IFRS 15



Thank you!

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