# Advanced IFRS 15 Revenue and IFRS 16 Lease Accounting Training Course

7 – 11 June 2027
Lisbon

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**Ref:** 1141_184299 **Date:** 7 – 11 June 2027 **Location:** Lisbon **Fees:** 5700 Euro

## Overview

Advanced IFRS 15 Revenue and IFRS 16 Lease Accounting Training Course is a one-week course for financial reporting managers, accountants, controllers and auditors who leave with an Integrated Contract Accounting File. Participants analyze customer and lease contracts, build measurement schedules, record entries and prepare disclosure evidence. The course connects revenue judgments and lease-accounting decisions through contract-based cases and control artifacts. Agile Leaders Training Center develops IFRS 15 revenue and IFRS 16 lease accounting capability.

## Who Should Attend

- Teams responsible for revenue recognition and contract accounting
- Functions responsible for lease identification, measurement and reporting
- Controllers responsible for close entries and disclosure evidence
- Auditors responsible for testing judgments, estimates and controls
- Systems teams responsible for contract and lease data integrity

The course assumes participants can prepare journal entries and interpret financial statements, and it leaves out introductory bookkeeping, tax accounting and unrelated IFRS standards.

## Departments and Industries

The course supports departments and industries that report customer contracts and leased assets.

- Financial reporting, controllership and accounting policy
- Internal audit, external audit and financial systems
- Technology, telecommunications and professional services
- Retail, manufacturing and construction organizations
- Transport, real estate and healthcare organizations

## Learning Objectives

By the end of this course, participants will be able to:

- Apply the IFRS 15 five-step model to customer contracts
- Analyze variable consideration and contract modifications
- Evaluate whether contracts contain leases under IFRS 16
- Build right-of-use asset and lease liability schedules
- Prepare journal entries and disclosure evidence
- Integrate revenue and lease controls in a contract file

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## Course Agenda

## Day 1: IFRS 15 Contract and Obligation Analysis

- IFRS 15 Contract Existence Assessment
- Contract Combination and Modification Decision Tree
- Performance Obligation Identification Matrix
- Distinct Goods and Services Analysis
- Revenue Contract Evidence File

## Day 2: IFRS 15 Measurement and Recognition

- Transaction Price Build Schedule
- Variable Consideration Constraint Assessment
- Stand-Alone Selling Price Allocation Model
- Point-in-Time and Over-Time Recognition Test
- Contract Asset and Liability Reconciliation

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## Day 3: IFRS 16 Lease Identification and Initial Measurement

- Identified Asset and Substitution Rights Checklist
- Control-of-Use Assessment Matrix
- Lease Term and Option Judgment Memo
- Lease Payment and Discount Rate Schedule
- Right-of-Use Asset Initial Measurement Model

## Day 4: IFRS 16 Subsequent Accounting and Reporting

- Lease Liability Amortization Schedule
- Right-of-Use Asset Depreciation Schedule
- Lease Modification and Remeasurement Decision Map
- Short-Term and Low-Value Election Register
- Lease Disclosure Evidence Checklist

## Day 5: Integrated Contract Accounting Practice

- Exercise: Analyze a Multi-Element Customer Contract
- Exercise: Build a Revenue Allocation Schedule
- Exercise: Measure a Property Lease
- Exercise: Test a Sale-and-Leaseback Transaction
- Capstone Exercise: Integrated Contract Accounting File

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## Practical Exercises

The course uses suggested activities to turn contract terms into accounting conclusions and traceable evidence.

- Suggested activity: identify obligations and allocate price in a technology service contract
- Suggested activity: assess lease control and measurement for a transport fleet
- Suggested activity: reconcile revenue and lease entries for a reporting close
- Suggested activity: assemble judgment memos, schedules and disclosure support

## FAQs

### Who suits IFRS 15 revenue and IFRS 16 lease accounting training?

Financial reporting managers, accountants, controllers and auditors suit the training. Participants should already prepare journal entries and interpret financial statements.

### How does IFRS 15 and IFRS 16 training differ from general IFRS training?

IFRS 15 and IFRS 16 training applies contract analysis, measurement schedules, entries and evidence to revenue and leases. General IFRS training surveys a wider range of standards with less transaction depth.

### What is the IFRS 15 five-step revenue model?

The model identifies the customer contract and performance obligations, determines and allocates the transaction price, then recognizes revenue when or as control transfers.

### How is an IFRS 16 lease liability measured?

A lease liability starts with the present value of unpaid lease payments using the applicable discount rate, then changes for interest, payments and qualifying remeasurements.

### How do IFRS 15 and IFRS 16 interact in sale-and-leaseback accounting?

IFRS 15 determines whether the asset transfer qualifies as a sale, while IFRS 16 governs measurement of the retained right of use and leaseback accounting.

## Conclusion

Participants take back an Integrated Contract Accounting File containing assessment memos, revenue models, lease schedules, entries and disclosure evidence. The file changes fragmented contract reviews into a traceable reporting process. It helps accounting and audit teams resolve judgments, reconcile balances and support financial statement conclusions.