
Changes to legislation: There are currently no known outstanding effects for the Commission Regulation (EC) No 1126/2008, Division B19 . (See end of Document for details)

ANNEX

INTERNATIONAL ACCOUNTING STANDARDS

Changes to legislation: There are currently no known outstanding effects for the Commission
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INTERNATIONAL FINANCIAL REPORTING STANDARD 15

Revenue from Contracts with Customers

Appendix B

Application Guidance

Methods for measuring progress towards complete satisfaction of a performance obligation

Input methods

B19 A shortcoming of input methods is that there may not be a direct relationship between an entity's inputs and the transfer of control of goods or services to a customer. Therefore, an entity shall exclude from an input method the effects of any inputs that, in accordance with the objective of measuring progress in paragraph 39, do not depict the entity's performance in transferring control of goods or services to the customer. For instance, when using a cost-based input method, an adjustment to the measure of progress may be required in the following circumstances:

.....

Textual Amendments applied to the whole legislation

- F1** Regulation revoked (31.12.2020) by The International Accounting Standards and European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/685), reg. 1(2), Sch. 2 para. 1 (with reg. 20(2)) (as amended by S.I. 2020/335, regs. 1, 5); 2020 c. 1, Sch. 5 para. 1(1)

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