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IFRS-FA – öffentliche SITZUNGSUNTERLAGE

Sitzung:	44. IFRS-FA / 09.12.2015 / 14:45 – 15:30 Uhr
TOP:	7 – IFRS 15 zur Erlöserfassung
Thema:	Aktuelles zur Überarbeitung von IFRS 15 und Topic 606
Unterlage:	44_07a_IFRS-FA_RevRec_PresUpdateIFRS15

Aktuelles zur Überarbeitung von IFRS 15 und Topic 606



1. Überblick
2. Stand der Übergangserleichterungen
3. Abgewickelte Verträge
4. Zeitwertschwankungen der Gegenleistungen

1. Überblick



Standardsetzungsaktivitäten zur Überarbeitung der neuen Erlösstandards

Änderungsvorschläge von IASB und FASB

Arbeitstitel der Themenstellung	ED/2015/6	FASB	
1. Identifizierung von Leistungsverpflichtungen			
<i>Distinct within the context of the contract</i>	Ergänzung IE	Anpassung Standard & IE	I
<i>Identifying promised goods or services</i>	-	Anpassung Standard	
<i>Shipping and handling services</i>	-	Anpassung Standard	
2. Prinzipal-Agenten-Beziehungen			
<i>Implementation questions about the principal versus agent guidance</i>	Anpassung Standard und Ergänzung IE		II
<i>How should a principal estimate gross revenue in certain circumstances?</i>	-	Anpassung Standard	
3. Lizenzierung			
<i>Determining the nature of an entity's promise in granting a license</i>	Anpassung Standard & IE	Anpassung Standard & IE	I
<i>Sales-based and usage-based royalties ('royalties constraint')</i>	Anpassung Standard & IE		
<i>Determining when an entity should assess the nature of a licence</i>	-	Anpassung Standard	
<i>How contractual restrictions in a licence affect identification of promises</i>	-	Anpassung Standard & IE	

1. Überblick



Standardsetzungsaktivitäten zur Überarbeitung der neuen Erlösstandards

Änderungsvorschläge von IASB und FASB

Arbeitstitel der Themenstellung	ED/2015/6	FASB
4. Übergangsvorschriften		
<i>Practical expedients upon transition</i>	Anpassung Standard	Anpassung Standard
<i>Completed contracts on transition</i>	-	Anpassung Standard
5. Sonstige Themen	IASB September 2015 Meeting	
<i>Sales taxes presentation (gross versus net presentation)</i>	-	Anpassung Standard
<i>Non-cash consideration</i>	-	Anpassung Standard & IE
<i>Collectability</i>	-	Anpassung Standard & IE

III

Anpassungen an Topic 606:

I = Proposed ASU vom 12. Mai 2015 (Permission to Ballot am 5. Oktober 2015)

II = Proposed ASU vom 31. August 2015

III = Proposed ASU vom 30. September 2015

... sowie die Anpassung der Erstanwendungszeitpunkte von IFRS 15 und Topic 606

2. Stand der Übergangserleichterungen



Synoptischer Vergleich von IFRS 15 mit Topic 606

... nach ED/2015/6 und Proposed ASU vom 30. September 2015

Abgewickelte Verträge

	IASB Appendix C	FASB Paragraph 606-10-65-1
Completed Contracts		
full	C5 (a) for completed contracts, an entity need not restate contracts that: (ii) are completed contracts at the beginning of the earliest period presented.	
modified	C7 Under this transition method, an entity shall apply this Standard retrospectively only to contracts that are not completed contracts at the date of initial application (for example, 1 January 2018 for an entity with a 31 December year-end).	(h) Under this transition method, an entity may elect to apply this guidance retrospectively either to all contracts at the date of initial application or only to contracts that are not completed contracts at the date of initial application (for example, January 1, 2018, for an entity with a December 31 year-end).

2. Stand der Übergangserleichterungen



Synoptischer Vergleich von IFRS 15 mit Topic 606

... nach ED/2015/6 und Proposed ASU vom 30. September 2015

Vertragsmodifikationen

	IASB Appendix C	FASB Paragraph 606-10-65-1
Modifications		
full	<p>C5 (c) for contracts that were modified before the beginning of the earliest period presented, an entity need not retrospectively restate the contract for those contract modifications in accordance with paragraphs 20–21.</p> <p>C6 For any of the practical expedients in paragraph C5 that an entity uses, the entity shall apply that expedient consistently to all contracts within all reporting periods presented.</p>	<p>(f) 4. An entity need not separately evaluate the effects of contract modifications before the beginning of the earliest reporting period presented in accordance with the pending content that links to this paragraph.</p> <p>(g) For any of the practical expedients in (f) that an entity uses, the entity shall apply that expedient consistently to all contracts within all reporting periods presented.</p>
modified	<p>C7A An entity may also use the practical expedient described in paragraph C5(c) when applying this Standard retrospectively in accordance with paragraph C3(b). If an entity uses this practical expedient, the entity shall apply the expedient consistently to all contracts and disclose the information required by paragraph C6.</p>	<p>Under this transition method, an entity may apply the practical expedient for contract modifications in (f)(4). If an entity applies the practical expedients for completed contracts or contract modifications, it shall comply with the guidance in (g).</p>

3. Abgewickelte Verträge



IFRS: Erörterungen beim IASB im September 2015

Auslegung abgewickelter Verträge im Sinne von IFRS 15.C2 (b)

- Zwei Themenfelder:
 1. Definition des Begriffs der abgewickelten Verträge
 - definiert als Vertrag, aus dem bereits alle Güter und Dienstleistungen nach den bisherigen Erlösstandards erbracht wurden vs. Vertrag, für den nach den bisherigen Erlösstandards bereits alle Erlöse erfasst wurden
 2. Bilanzierung von abgewickelten Verträgen nach dem Zeitpunkt der erstmaligen Anwendung von IFRS 15
 - Einschlägigkeit des neuen Erlösstandards vs. Beibehaltung der bisherigen Erlösstandards
- IASB **Beschluss**: Keine Standardsetzungsaktivitäten
 - Verweis auf Tz. 17-26 des Agendapapiers zu TOP 7 im IASB Update [*„could help educate and inform practice”*]
 - Unterstrichene Variante bleibt damit weiterhin gültig

3. Abgewickelte Verträge



US-GAAP: Proposed ASU vom 30. September 2015

Änderung der Definition von *completed contracts*

- Zitate der Änderungsvorschläge für 606-10-65-1:
 - *The following represents the transition and effective date information related to Accounting Standards Update No. 2014-09, Revenue from Contracts with Customers (Topic 606):*
 - c. For the purposes of the transition guidance in (d) through (i):
 1. The date of initial application is the start of the reporting period in which an entity first applies the pending content that links to this paragraph.
 2. A completed **contract** is a contract for which the entity has transferred all of the goods or services identified all (or substantially all) of the revenue was recognized in accordance with **{remove glossary link}revenue{remove glossary link}** guidance that is in effect before the date of initial application.

4. Zeitwertschwankungen der Gegenleistungen



IFRS: DI/2015/2 *Foreign Currency Transactions and Advance Consideration*

Umsatzbemessung bei Anzahlungen in Fremdwahrung: Wechselkurs bei...

- 1 Vertragsabschluss
 - 2 Zahlung
 - 3 Leistungserfullung
- } Vorschlag in DI/2015/2 vom 21.10.2015:
Der fruhere von 2 und 3

- Vergleichendes Beispiel:

- Annahme: erhaltene Anzahlungen bleiben auf Fremdwahrungskonto

Vertragsabschluss in t_0 uber Warenlieferung in t_2 zum Preis von 100 £		
Wechselkurse (WK)		
	$t_1 - 1:1,2$	$t_2 - 1:1,3$
Zahlungszeitpunkt	in t_1 (vor Warenlieferung)	in t_3 (nach Warenlieferung)
Umsatzrealisierung	in t_2 zum WK in t_1 : 120 € (per PRAP an UE)	in t_2 zum WK in t_2 : 130 € (per Forderungen an UE)
WK-Differenz	t_1-t_3 : 30 € (per £-Kto. an WK-Diff)	t_2-t_3 : 20 € (per Fo. an WK-Diff)
GuV-Effekt total	150 €	150 €

- Folge: Hohle der Umsatzerlose (UE) abhangig vom Zahlungszeitpunkt –
Verschiebung in GuV zwischen UE und Wechselkursdifferenzen

4. Zeitwertschwankungen der Gegenleistungen



US-GAAP: Proposed ASU vom 30. September 2015

Bestimmung des Transaktionspreises bei nichtmonetären Gegenleistungen

- Zitate der Änderungsvorschläge:

606-10-32-21 To determine the **transaction price** for **contracts** in which a **customer** promises consideration in a form other than cash, an entity shall measure the fair value of the noncash consideration **at contract inception** (or promise of noncash consideration) at fair value.

606-10-32-23 The fair value of the noncash consideration may vary after contract inception because of the form of the consideration (for example, a change in the price of a share to which an entity is entitled to receive from a customer). Changes in the fair value of noncash consideration after contract inception that are due to the form of the consideration are not included in the transaction price. If the fair value of the noncash consideration promised by a customer varies for reasons other than only the form of the consideration (for example, the exercise price of a share option changes the fair value could vary because of the entity's performance), an entity shall apply the guidance on variable consideration in paragraphs 606-10-32-11 through 32-13 ~~606-10-32-5 through 32-14~~. If the fair value of the noncash consideration varies because of the form of the consideration and for reasons other than the form of the consideration, an entity shall apply the guidance in paragraphs 606-10-32-5 through 32-9 and paragraphs 606-10-32-11 through 32-14 on variable consideration only to the variability resulting from reasons other than the form of the consideration.

> > > **Example 31—Entitlement to Noncash Consideration**

606-10-55-248 An entity enters into a contract with a customer to provide a weekly service for one year. The contract is signed on January 1, 20X1, and work begins immediately. The entity concludes that the service is a single performance obligation in accordance with paragraph 606-10-25-14(b). This is because the entity is providing a series of distinct services that are substantially the same and have the same pattern of transfer (the services transfer to the customer over time and use the same method to measure progress—that is, a time-based measure of progress).

606-10-55-249 In exchange for the service, the customer promises 100 shares of its common stock per week of service (a total of 5,200 shares for the contract). The terms in the contract require that the shares must be paid upon the successful completion of each week of service.

606-10-55-250 ~~The entity measures its progress toward complete satisfaction of the performance obligation as each week of service is complete. To determine the transaction price (and the amount of revenue to be recognized), the entity~~

measures the fair value of 5,200/400 shares at contract inception (that is, on January 1, 20X1) that are received upon completion of each weekly service. The entity does not reflect any subsequent changes in the fair value of the shares after contract inception received (or receivable) in revenue. Rather, the entity references the GAAP related to the form of the noncash consideration received in order to determine whether and how any subsequent changes in fair value should be recognized. The entity measures its progress toward complete satisfaction of the performance obligation and recognizes revenue (on the basis of the 1/1/X1 fair value of 5,200 shares) as each week of service is complete.