

# Index

## A

accounting policy election..... 1-5, 1-6,  
3-4, 3-5, 4-2, 4-3, 10-3  
adjusted market assessment approach ..... 5-3,  
5-4, 5-6, 6-7  
agent ..... 1-4, 3-3,  
7-1, 7-11, 7-12, 7-14, 7-15, 7-23, 8-10  
allocate ..... 1-4, 1-8,  
1-9, 2-1, 3-1, 4-1, 5-2, 5-6, 5-7, 5-9, 5-10, 5-11,  
5-12, 5-13, 5-16, 6-1, 6-7, 6-17, 7-8, 7-22, 8-17,  
8-21, 9-1  
allocation of a discount ..... 5-1,  
5-6, 5-9  
alternative use ..... 6-4, 6-5, 6-8

## B

bonus ..... 4-4, 4-5,  
4-6, 4-7, 5-9, 6-13, 6-14, 6-15

## C

change in the transaction price ..... 5-13  
collectability ..... 1-5, 2-1,  
2-3, 2-4, 2-5, 2-6, 2-7, 2-9, 2-10, 2-11, 4-2, 10-1,  
10-2, 10-6  
collectability threshold ..... 10-1  
commercial substance ..... 2-3, 2-9, 2-12  
Concept Statement No. 6 ..... 2-2  
consideration ..... 1-2, 1-3,  
1-5, 1-7, 2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9,  
2-10, 2-11, 2-12, 3-1, 3-4, 3-7, 3-11, 4-1, 4-2, 4-3,  
4-4, 4-5, 4-6, 4-7, 4-8, 4-10, 4-11, 4-12, 4-13,  
4-14, 4-15, 4-16, 4-17, 5-1, 5-2, 5-6, 5-8, 5-9,  
5-10, 5-11, 5-12, 5-13, 5-16, 6-1, 6-2, 6-6, 6-12,  
6-13, 6-14, 6-15, 6-16, 7-5, 7-7, 7-10, 7-13, 7-15,  
7-17, 7-20, 7-22, 8-2, 8-4, 8-5, 8-9, 8-10, 8-11,  
8-15, 8-17, 8-21, 8-23, 9-2, 9-5, 9-7, 10-2, 10-3,  
10-4, 10-5  
consideration payable to a customer ..... 4-15,  
4-16  
constraining estimates ..... 4-3, 4-10, 4-16, 4-17

constraining estimates of variable  
    consideration ..... 4-3, 4-10, 4-16, 4-17  
contract ..... 1-1, 1-3, 1-4,  
1-5, 1-6, 1-7, 1-8, 1-9, 1-10, 1-11, 2-1, 2-2, 2-3,  
2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11, 2-12, 3-1,  
3-2, 3-3, 3-4, 3-5, 3-6, 3-7, 3-8, 3-9, 3-10, 3-11,  
4-1, 4-2, 4-3, 4-4, 4-5, 4-6, 4-7, 4-8, 4-9, 4-10,  
4-11, 4-12, 4-13, 4-14, 4-16, 4-17, 5-1, 5-2, 5-3,  
5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-10, 5-11, 5-12, 5-13,  
5-14, 5-16, 6-1, 6-2, 6-3, 6-5, 6-6, 6-7, 6-9, 6-10,  
6-11, 6-12, 6-13, 6-14, 6-15, 6-16, 6-17, 7-1, 7-2,  
7-3, 7-6, 7-7, 7-8, 7-9, 7-10, 7-11, 7-12, 7-13,  
7-15, 7-16, 7-17, 7-18, 7-19, 7-20, 7-21, 7-22,  
7-23, 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-9,  
8-10, 8-11, 8-12, 8-13, 8-14, 8-15, 8-16, 8-17,  
8-18, 8-19, 8-21, 8-23, 8-24, 9-1, 9-2, 9-5, 10-1,  
10-2, 10-3, 10-4, 10-5, 10-7  
contract asset ..... 1-6, 4-12,  
8-2, 8-3, 8-5, 8-9, 8-13  
contract inception ..... 1-5, 2-10,  
4-8, 4-12, 4-13, 4-17, 5-2, 5-13, 5-16, 6-5, 6-9,  
6-10, 6-11, 6-14, 7-20, 8-23  
contract liability ..... 1-6, 4-12,  
4-13, 8-2, 8-3, 8-4, 8-9  
Contract modification ..... 1-4, 2-4,  
2-9, 5-13, 5-14, 5-16, 6-5, 6-14, 8-9  
contract with a customer ..... 1-7, 1-8,  
2-1, 2-4, 2-7, 2-8, 2-9, 2-11, 2-12, 3-1, 3-2, 3-3,  
3-5, 3-7, 3-8, 3-9, 4-1, 4-2, 4-4, 4-6, 4-8, 4-12,  
4-17, 5-1, 5-2, 5-5, 5-6, 5-7, 5-8, 5-9, 5-14, 6-1,  
6-6, 6-9, 6-10, 7-2, 7-3, 7-7, 7-11, 7-12, 7-13,  
7-15, 7-16, 7-17, 7-18, 7-23, 8-1, 8-6, 8-7, 8-18,  
8-19, 8-24, 10-1, 10-3  
core principle ..... 1-1, 1-9,  
1-10, 2-1, 3-1, 4-1, 5-1, 6-1, 7-1  
costs incurred to fulfil a contract ..... 7-16, 7-17  
credit risk ..... 2-4, 2-5,  
2-6, 2-9, 4-2, 4-12, 7-15  
credits ..... 5-16, 8-23, 8-24  
customer ..... 1-1, 1-4,  
1-5, 1-6, 1-7, 1-8, 1-9, 2-1, 2-2, 2-3, 2-4, 2-5, 2-6,  
2-7, 2-8, 2-9, 2-10, 2-11, 2-12, 3-1, 3-2, 3-3, 3-4,

3-5, 3-6, 3-7, 3-8, 3-9, 3-10, 3-11, 4-1, 4-2, 4-3, 4-4, 4-6, 4-7, 4-8, 4-9, 4-10, 4-11, 4-12, 4-13, 4-14, 4-15, 4-16, 4-17, 5-1, 5-2, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-10, 5-11, 5-12, 5-14, 5-15, 5-16, 6-1, 6-2, 6-3, 6-4, 6-5, 6-6, 6-7, 6-8, 6-9, 6-10, 6-11, 6-12, 6-13, 6-15, 6-16, 6-17, 7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 7-8, 7-9, 7-10, 7-11, 7-12, 7-13, 7-14, 7-15, 7-16, 7-17, 7-18, 7-19, 7-20, 7-21, 7-22, 7-23, 8-1, 8-2, 8-3, 8-4, 8-5, 8-6, 8-7, 8-8, 8-17, 8-18, 8-19, 8-21, 8-22, 8-23, 8-24, 9-5, 9-7, 10-2, 10-3, 10-5, 10-6, 10-7

---

## D

Deferred Costs ..... 1-5, 7-16  
disaggregate revenue ..... 8-7, 8-20  
disclosure ..... 1-1, 1-2, 1-5, 1-6, 4-3, 5-16, 6-17, 6-18, 7-5, 7-18, 8-1, 8-3, 8-6, 8-7, 8-8, 8-9, 8-11, 8-12, 8-13, 8-14, 8-15, 8-16, 8-17, 8-18, 8-19, 8-20, 9-3, 9-5, 9-6, 9-7, 10-1, 10-3, 10-4, 10-5, 10-6, 10-7  
discount ..... 2-12, 4-4, 4-8, 4-10, 4-12, 4-13, 4-17, 5-1, 5-3, 5-5, 5-6, 5-7, 5-8, 5-9, 5-11, 5-12, 5-14, 5-16, 7-14, 8-11, 8-22  
distinct ..... 1-4, 3-1, 3-2, 3-6, 3-7, 3-8, 3-9, 3-10, 4-14, 4-15, 4-16, 5-2, 5-6, 5-9, 5-13, 5-15, 5-16, 6-7, 6-11, 6-14, 6-17, 7-2, 7-3, 7-8, 7-9, 7-11, 8-10, 8-21, 8-22, 9-5, 10-4

---

## E

early application ..... 1-10, 9-2, 10-2  
effective date ..... 1-3, 1-4, 1-5, 1-6, 1-7, 1-10, 1-11, 9-1, 9-2, 10-2, 10-3  
enforceable right to payment ..... 6-4, 6-5, 6-6, 6-8  
enhanced ..... 6-4, 6-5, 6-8, 8-9, 9-7, 10-1  
estimating standalone selling price ..... 8-11  
exception ..... 1-3, 1-6, 1-11, 4-16  
expected cost plus a margin approach ..... 5-3, 5-4, 5-6  
expected value ..... 4-5, 4-7, 4-8, 4-9, 4-10, 4-11, 4-17

---

## F

FASB ASC 340 ..... 1-2, 1-3, 1-5, 1-6, 7-16, 7-18, 7-19, 8-7, 8-18, 8-19, 10-3  
FASB ASC 605 ..... 1-2, 1-6, 3-5  
FASB ASC 606 ..... 1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-7, 1-8, 1-9, 1-10, 2-1, 2-2, 2-3, 2-4, 2-6, 2-7, 2-8, 2-10, 2-12, 2-13, 3-2, 3-3, 3-4, 3-5, 3-6, 3-8, 4-2, 4-3, 4-10, 4-12, 5-2, 5-3, 5-6, 5-7, 5-11, 6-2, 6-3, 6-9, 6-11, 6-13, 7-1, 7-2, 7-3, 7-6, 7-7, 7-9, 7-10, 7-13, 7-14, 7-16, 7-19, 7-23, 8-1, 8-2, 8-4, 8-5, 8-6, 8-7, 8-9, 8-10, 8-12, 8-13, 8-14, 8-15, 8-16, 8-17, 8-18, 8-20, 9-2, 9-3, 9-5, 9-9, 10-1, 10-2, 10-3, 10-4, 10-5, 10-6, 10-7  
FASB ASU No. 2014-09 ..... 1-9, 1-10, 9-2  
FASB ASU No. 2015-14 ..... 1-10  
FASB ASU No. 2017-13 ..... 1-10, 1-11  
forward-looking assessment ..... 2-4, 2-9  
fulfill a contract ..... 1-9, 3-2, 8-1, 8-6, 8-7, 8-18, 8-19, 10-3, 10-7  
functional intellectual property ..... 7-4, 7-5, 7-6  
functionality ..... 3-9, 6-17, 7-2, 7-4, 7-5, 7-6, 7-8, 8-21, 9-5

---

## G

gain ..... 2-1, 2-2, 2-3  
guarantee ..... 1-5, 7-1, 7-8, 7-9, 7-10, 7-23, 10-6

---

## I

IFRS 15..... 1-3, 10-1, 10-2, 10-3, 10-4, 10-7  
immaterial ..... 1-4, 3-2, 3-3, 3-10, 4-11, 8-24  
Impairment loss reversal ..... 10-3  
implied ..... 2-4, 3-2, 3-5, 3-10, 4-4, 4-11, 4-15, 7-2  
incentives ..... 5-16, 7-5, 8-23, 10-5  
incremental cost ..... 1-9, 7-1, 7-15, 7-16, 7-17, 7-18, 7-19, 7-23, 8-11, 8-18, 8-19, 8-24  
industry task forces ..... 9-9  
input method ..... 6-10, 6-11, 6-13, 6-16, 6-17, 8-11  
intellectual property ..... 1-4, 4-16, 4-17, 6-5, 7-2, 7-3, 7-4, 7-5, 7-7, 8-10, 10-4, 10-5  
Interim disclosure 10-4, 10-5, 10-6, 10-7

<hr/>	
J	
Joint Transition Resource Group .....	9-8
<hr/>	
L	
license .....	1-4, 1-9, 2-10, 3-3, 3-7, 3-9, 4-16, 4-17, 5-10, 5-11, 5-15, 5-16, 6-17, 6-18, 7-1, 7-2, 7-3, 7-4, 7-5, 7-6, 7-7, 8-10, 8-21, 8-22, 8-23, 8-24, 9-5, 10-4, 10-5
<hr/>	
M	
Material right .....	5-11
measure of progress .....	6-5, 6-6, 6-7, 6-8, 6-10, 6-11, 6-12, 6-13, 6-14, 6-15, 6-16, 8-9
Mitigating credit risk .....	2-5, 2-6
modified retrospective approach .....	9-3, 9-7, 10-7
most likely amount .....	4-5, 4-7, 5-14
<hr/>	
N	
noncash consideration .....	1-5, 4-3, 4-4, 4-13, 4-14, 8-11, 10-3, 10-4
<hr/>	
O	
output method .....	6-10, 6-11, 6-13, 6-15, 8-11
over time .....	1-4, 3-6, 4-6, 5-15, 6-1, 6-2, 6-3, 6-4, 6-5, 6-6, 6-7, 6-8, 6-9, 6-10, 6-12, 6-13, 6-16, 6-17, 7-1, 7-3, 7-4, 7-6, 7-7, 7-23, 8-11, 8-17, 8-20, 8-21, 8-22, 10-5, 10-7
<hr/>	
P	
penalties .....	2-6, 4-4
performance bonus .....	4-4, 4-5, 4-6, 4-7
Performance Obligation .....	1-4, 3-1, 3-2, 3-10, 5-1, 5-5, 5-11, 6-1, 6-3, 6-4, 6-8, 6-15, 8-10, 8-13, 8-14, 8-15, 8-16, 8-17
point in time .....	1-4, 5-7, 6-1, 6-2, 6-3, 6-4, 6-6, 6-8, 6-9, 6-12, 6-13, 6-17, 6-18, 7-1, 7-3, 7-4, 7-6, 7-7, 7-21, 7-22, 7-23, 8-17, 8-20, 8-21, 8-22
policy election .....	3-4, 4-2, 4-3, 4-12, 8-7, 8-11, 10-3
practical expedient .....	1-4, 2-8, 5-11, 7-23, 8-7, 8-11, 8-14, 8-15, 8-18, 8-19, 8-24, 9-1, 9-2, 9-3, 9-4, 9-7, 10-3
presentation .....	1-6, 8-1, 8-2, 8-3, 8-4
price concession .....	2-4, 2-8, 4-3, 4-4, 4-8, 4-16, 4-17
principal .....	1-4, 3-3, 6-11, 6-16, 7-1, 7-11, 7-12, 7-13, 7-14, 7-15, 7-23, 10-6
probable .....	2-1, 2-3, 2-4, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11, 4-2, 4-5, 4-8, 4-16, 5-14, 6-14, 7-5, 8-23, 10-1, 10-2
proportional .....	5-6
proportionate .....	6-11
public business entity .....	1-10, 1-11, 8-7, 9-2, 10-2
<hr/>	
R	
readily available .....	3-6, 3-7, 3-8, 3-11
reassess .....	2-1, 2-6, 2-9
Reassessment .....	2-9
rebate .....	4-4, 4-9, 4-10
recognize revenue .....	1-6, 1-9, 1-10, 2-1, 2-6, 2-10, 3-1, 4-1, 4-11, 5-1, 5-2, 5-7, 6-1, 6-2, 6-4, 6-5, 6-8, 6-10, 6-11, 6-12, 6-17, 7-4, 7-5, 7-7, 7-12, 7-20, 7-21, 8-11, 8-17, 9-5, 10-5, 10-6
refund .....	1-6, 2-10, 4-4, 4-7, 4-10, 4-11, 8-10, 8-11
refund liability .....	1-6, 4-10
remaining performance obligation .....	1-6, 6-5, 7-22, 8-7, 8-10, , 8-14, 8-15, 9-2, 9-7, 10-3, 10-4
residual approach .....	5-3, 5-4, 5-6, 5-7, 5-8, 5-9
resources .....	2-13, 3-6, 3-8, 3-11, 4-6, 5-5, 5-15, 6-11, 6-13, 6-17, 7-16, 7-17, 7-23, 8-21, 9-1, 9-7, 9-8, 10-7
retrospective approach.....	9-2, 9-3, 9-7, 10-7
revenue .....	1-1, 1-2, 1-3, 1-4, 1-5, 1-6, 1-7, 1-8, 1-9, 1-10, 1-11, 2-1, 2-2, 2-3, 2-6, 2-8, 2-9, 2-10, 2-11, 3-1, 3-4, 3-5, 4-1, 4-2, 4-3, 4-8, 4-11, 4-12, 4-13, 4-14, 4-15, 4-16, 4-17, 5-1, 5-2, 5-7, 5-13, 5-14, 5-15, 5-16, 6-1, 6-2, 6-4, 6-6, 6-7, 6-8, 6-10, 6-11, 6-12, 6-13, 6-14, 6-15, 6-16, 6-17, 6-18, 7-1, 7-3, 7-4, 7-5, 7-6, 7-7, 7-12, 7-13, 7-15, 7-18, 7-20, 7-21, 7-22,

7-23, 8-1, 8-2, 8-5, 8-6, 8-7, 8-8, 8-9, 8-10, 8-11,  
 8-12, 8-14, 8-17, 8-20, 8-21, 8-22, 8-23, 8-24,  
 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-10,  
 10-1, 10-3, 10-4, 10-5, 10-6, 10-7  
 Revenue from Contracts with Customers..... 1-1,  
 1-2, 1-3, 1-4, 1-5, 1-6, 2-2, 2-8, 3-2, 4-12, 5-2,  
 6-2, 7-2, 7-18, 8-2, 8-11, 8-20, 9-1, 9-2, 9-5,  
 10-1, 10-2, 10-4, 10-5, 10-7  
 royalties ..... 2-10, 2-11, 7-1, 7-5

---

## S

sales-based ..... 1-4, 4-12,  
 4-16, 4-17, 7-1, 7-5, 7-7, 8-10  
 satisfied at a point in time ..... 6-2, 6-3,  
 6-4, 6-6, 6-8, 6-13, 7-4, 7-6, 7-22, 8-17  
 satisfied over time ..... 3-6, 4-6,  
 6-1, 6-3, 6-4, 6-5, 6-6, 6-8, 6-9, 6-10, 6-12, 6-13,  
 6-16, 6-17, 7-3, 7-4, 7-7, 8-17, 8-21  
 separate performance obligation ..... 3-2, 3-3,  
 3-4, 3-5, 3-6, 3-10, 5-2, 5-12, 6-4, 6-7, 7-1, 7-3,  
 7-9, 7-10, 7-11, 7-23, 8-21, 10-3, 10-5  
 separately identifiable ..... 3-6, 3-8,  
 3-9, 3-11, 7-10  
 shipping and handling ..... 1-4, 3-4,  
 3-5, 3-6, 3-10, 10-3, 10-5  
 significant financing component ..... 4-1, 4-3,  
 4-4, 4-10, 4-11, 4-12, 4-13, 6-2, 8-10, 8-11,  
 8-18, 8-24  
 significant judgments ..... 5-15, 8-1,  
 8-6, 8-11, 8-15, 8-17, 8-22  
 simultaneous receipt and consumption ..... 6-4,  
 6-8  
 single performance obligation ..... 2-11, 2-12,  
 3-8, 3-9, 3-10, 4-14, 5-7, 5-9, 5-13, 6-7, 6-9, 6-13,  
 6-14, 6-16, 6-18, 7-2, 7-3, 7-8, 8-10, 8-22, 10-7  
 stand-alone selling price ..... 4-14, 5-1,  
 5-2, 5-3, 5-4, 5-5, 5-6, 5-7, 5-8, 5-9, 5-10, 5-11,  
 5-12, 5-13, 5-14, 5-15, 5-16, 6-7, 8-5, 8-11  
 Step 1 ..... 2-1, 3-1, 4-1, 5-1, 6-1, 6-7  
 Step 2 ..... 2-1, 3-1, 4-1, 5-1, 6-1, 6-7  
 Step 3 ..... 2-1, 3-1, 4-1, 5-1, 6-1, 6-7  
 Step 4 ..... 2-1, 3-1, 4-1, 5-2, 6-1, 6-7  
 Step 5 ..... 2-1, 3-1, 4-1, 5-2, 6-1, 6-8  
 symbolic intellectual property ..... 7-4, 7-7

---

## T

Topic 605 ..... 9-2, 10-2  
 Topic 606 ..... 1-2, 1-3,  
 1-4, 1-5, 1-7, 2-8, 2-10, 8-6, 9-2, 10-2  
 transaction price ..... 1-4, 1-5,  
 1-8, 1-9, 2-1, 2-5, 2-6, 2-7, 2-8, 3-1, 4-1, 4-2, 4-3,  
 4-4, 4-5, 4-6, 4-7, 4-8, 4-9, 4-10, 4-11, 4-13, 4-14,  
 4-15, 4-16, 4-17, 5-1, 5-2, 5-3, 5-5, 5-6, 5-7, 5-9,  
 5-11, 5-12, 5-13, 5-14, 5-15, 5-16, 6-1, 6-7, 6-8,  
 6-13, 6-14, 6-16, 7-8, 7-22, 8-1, 8-7, 8-9, 8-10,  
 8-11, 8-14, 8-15, 8-16, 8-17, 9-2, 9-7, 10-3,  
 10-4, 10-5  
 transaction price allocated ..... 8-7, 8-10,  
 8-14, 8-15, 9-2, 9-7, 10-3  
 transfer of control ..... 4-11, 6-1,  
 6-2, 6-3, 6-4, 6-11, 7-12, 8-21, 10-6  
 transition ..... 1-3, 1-4,  
 1-5, 1-6, 9-1, 9-2, 9-3, 9-4, 9-5, 9-7, 9-8, 10-3  
 transition method ..... 1-5, 9-1,  
 9-2, 9-3, 9-7  
 Transition Resource Group ..... 9-8  
 TRG ..... 9-8

---

## U

unilateral enforceable right ..... 2-3, 2-9  
 usage-based ..... 1-4, 2-10,  
 4-16, 4-17, 7-1, 7-5, 8-10

---

## V

variable consideration ..... 1-5, 1-6,  
 2-8, 4-1, 4-3, 4-4, 4-5, 4-6, 4-7, 4-8, 4-9, 4-10,  
 4-11, 4-16, 4-17, 5-1, 5-9, 5-11, 5-12, 5-13,  
 5-14, 5-16, 6-14, 8-9, 8-10, 8-11, 8-17, 8-23,  
 9-2, 9-7, 10-3

---

## W

warranties 1-5, 1-9, 1-8, 7-1, 7-8, 7-10, 7-23, 8-10,  
 10-6  
 warranty ..... 7-1, 7-8,  
 7-9, 7-10, 7-11, 7-16, 7-23