# Article information:

How Did IFRS 15 Affect the Revenue Recognition Practices and Financial Statements of Firms? Evidence From Australia and New Zealand by Humayun Kabir, Li Su :: SSRN  
<https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4000926>

# Article summary:

1. IFRS 15 had varying impacts on revenue recognition practices of firms in Australia and New Zealand, with the modified retrospective method being more commonly used than the full retrospective method.

2. The majority of sample firms reported no or minimal impact on their financial statements, but impacts varied by sector and firm size. Revenue was the most affected item for firms that disclosed IFRS 15 impacts.

3. While standard retail sales transactions were not affected, the standard resulted in deferred revenue recognition for many firms and impacted financial statements through multiple channels.

# Article rating:

Appears moderately imbalanced: The article provides some useful information, but is missing several important points or pieces of evidence that would be required to present the discussed topics in a balanced and reliable way. You are encouraged to seek a more balanced perspective on the presented issues by exploring the provided research topics and looking at different information sources.

# Article analysis:

该文章提供了关于国际财务报告准则（IFRS）15《与客户签订合同的收入》如何影响澳大利亚和新西兰企业收入确认实践的证据。然而，该文章存在一些偏见和不足之处。

首先，该文章没有探讨可能存在的风险或负面影响。例如，IFRS 15可能导致某些企业在短期内出现收入下降的情况，因为它要求将一部分收入推迟到未来。此外，该文章没有平等地呈现双方观点，只关注了企业如何适应新标准，并没有考虑投资者或其他利益相关者对这种变化的看法。

其次，该文章缺乏对样本选择和数据来源的说明。例如，样本是否具有代表性？数据是从公开披露文件中获取还是通过调查获得？这些问题都会影响结果的可靠性和适用性。

此外，在描述结果时，该文章可能存在片面报道和无根据的主张。例如，在描述企业使用修改后回顾法比全面回顾法更多时，并没有提供任何解释或原因。此外，在描述影响时，并没有提供详细信息或数据支持某些结论。

最后，该文章缺乏对反驳观点的探讨。例如，有人可能会认为IFRS 15对某些企业的影响更大，或者它可能导致某些企业采取不当行为来规避其要求。这些反驳观点应该被探讨和解决。

综上所述，虽然该文章提供了一些关于IFRS 15如何影响企业收入确认实践的证据，但它存在一些偏见和不足之处。未来的研究应该更加全面地考虑各种因素，并探索可能存在的风险和负面影响。

# Topics for further research:

* Potential risks and negative impacts of IFRS 15
* Balanced presentation of different perspectives
* Explanation of sample selection and data sources
* Avoidance of one-sided reporting and unsupported claims
* Detailed information and data to support conclusions
* Discussion of counterarguments and potential issues.

# Report location:

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