

Topical Reference Guide: Questions discussed by the Transition Resource Group

Category	Question/Topic	TRG Memo	TRG Summary Memo	ASU/Other Reference
Scope	Are the rights and obligations of the card issuing bank's contract with the cardholder in the scope of Topic 606?	No. 36 - Scope: Credit Cards	No. 44 - July 2015 Meeting	
Scope	Are cardholder rewards programs subject to Topic 606?	No. 36 - Scope: Credit Cards	No. 44 - July 2015 Meeting	
Scope	Are fixed odds wagering contracts included in the scope of Topic 606?	No. 47 - Whether Fixed Odds Wagering Contracts Are Included or Excluded from the Scope of Topic 606	No. 49 - November 2015 Meeting	ASU 2016-20
Scope	Are incentive-based capital allocations, such as carried interest, within the scope of Topic 606?	No. 50 - Scoping Considerations for Incentive-based Capital Allocations, Such as Carried Interest	No. 55 - April 2016 Meeting	
Scope	Is servicing and sub-servicing income within the scope of Topic 606?	No. 52 - Scoping Consideration for Financial Institutions	No. 55 - April 2016 Meeting	
Scope	Are deposit-related fees within the scope of Topic 606?	No. 52 - Scoping Consideration for Financial Institutions	No. 55 - April 2016 Meeting	
Scope	Are fees from financial guarantees within the scope of Topic 606?	No. 52 - Scoping Consideration for Financial Institutions	No. 55 - April 2016 Meeting	ASU 2016-20
Scope	Are contributions included in the scope of the new revenue standard?	No. 26 - Whether Contributions are Included or Excluded from the Scope	No. 34 - March 2015 Meeting	
Scope	How should an entity account for nonrecurring engineering and preproduction costs and the related reimbursements from customers?	No. 46 - Pre-Production Activities	No. 49 - November 2015 Meeting	Handout - February 2017 Board Meeting
Step 1 - Identify the Contract	How should termination clauses be evaluated in determining the duration of a contract (that is, the contractual period)?	No. 10 - Contract Enforceability and Termination Clauses	No. 11 - October 2014 Meeting	
Step 1 - Identify the Contract	How should an entity assess collectibility for a portfolio of contracts?	No. 13 - Collectibility	No. 25 - January 2015 Meeting	
Step 1 - Identify the Contract	When should an entity reassess collectibility?	No. 13 - Collectibility	No. 25 - January 2015 Meeting	
Step 1 - Identify the Contract	Customer Termination Rights and Penalties	No. 48 - Customer Options for Additional Goods and Services	No. 49 - November 2015 Meeting	
Step 2 - Identify the performance obligation	Should the evaluation of whether an option provides a material right be performed in the context of only the current transaction with a customer or should the evaluation also consider past and expected future transactions with the customer?	No. 6 - Customer Options for Additional Goods and Services and Nonrefundable Upfront Fees	No. 11 - October 2014 Meeting	
Step 2 - Identify the performance obligation	Is the evaluation of whether an option provides a material right solely a quantitative evaluation or should the evaluation also consider qualitative factors?	No. 6 - Customer Options for Additional Goods and Services and Nonrefundable Upfront Fees	No. 11 - October 2014 Meeting	
Step 2 - Identify the performance obligation	How should entities assess whether a good or service is distinct in the context of the contract?	No. 9 - Distinct in the Context of the Contract	No. 11 - October 2014 Meeting	ASU 2016-10
Step 2 - Identify the performance obligation	How should an entity assess whether pre-production activities are a promised good or service (or included in the measure of progress towards complete satisfaction of a performance obligation that is satisfied over time)?	No. 46 - Pre-Production Activities	No. 49 - November 2015 Meeting	Handout - February 2017 Board Meeting
Step 2 - Identify the performance obligation	What are the promised goods or services in a contract with a customer?	No. 12 - Identifying Promised Goods or Services	No. 25 - January 2015 Meeting	ASU 2016-10
Step 2 - Identify the performance obligation	Accounting for a Customer's Exercise of a Material Right	No. 18 - Material Right	No. 25 - January 2015 Meeting	
Step 2 - Identify the performance obligation	Material Rights and Significant Financing Components	No. 18 - Material Right	No. 25 - January 2015 Meeting	
Step 2 - Identify the performance obligation	Determining When a Material Right Exists	No. 18 - Material Right	No. 25 - January 2015 Meeting	
Step 2 - Identify the performance obligation	N/A - Research Update	No. 22 - Identifying Performance Obligations- Research Update	No. 25 - January 2015 Meeting	
Step 2 - Identify the performance obligation	How should an entity evaluate whether a product warranty is a performance obligation in a contract with a customer when the warranty is not separately priced?	No. 29 - Warranties	No. 34 - March 2015 Meeting	
Step 2 - Identify the performance obligation	In order to apply the series provision, how should entities consider whether the performance obligation consists of distinct goods or services that are substantially the same?	No. 39 - Application of the Series Provision and Allocation of Variable Consideration	No. 44 - July 2015 Meeting	

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Step 2 - Identify the performance obligation	When Should an Optional Purchase be Considered a Separate Performance Obligation	No. 48 - Customer Options for Additional Goods and Services	No. 49 - November 2015 Meeting	
Step 2 - Identify the performance obligation	How is the class of customer considered when evaluating whether a customer option gives rise to a material right?	No. 54 - Considering Class of Customer When Evaluating Whether a Customer Option Gives Rise to a Material Right	No. 55 - April 2016 Meeting	
Step 2 - Identify the performance obligation	What is the nature of the promise to the customer in arrangements described as stand-ready obligations?	No. 16 - Stand Ready Obligations	No. 25 - January 2015 Meeting	
Step 2 - Identify the performance obligation	Optional Purchases versus Variable Consideration	No. 48 - Customer Options for Additional Goods and Services	No. 49 - November 2015 Meeting	
Step 2 - Identify the performance obligation	In order to apply the series provision, must the goods be delivered or services performed consecutively?	No. 27 Series of Distinct Goods or Services	No. 34 - March 2015 Meeting	
Step 2 - Identify the performance obligation	In order to apply the series provision (that is, account for the arrangement as single performance obligation), does the accounting result need to be the same as if the underlying distinct goods or services each were accounted for as separate performance obligations?	No. 27 Series of Distinct Goods or Services	No. 34 - March 2015 Meeting	
Step 2 - Identify the performance obligation	How should an entity account for nonrecurring engineering and preproduction costs and the related reimbursements from customers?	No. 46 - Pre-Production Activities	No. 49 - November 2015 Meeting	Handout - February 2017 Board Meeting
Step 3 - Determine the transaction price	Which payments to a customer are in the scope of the guidance on consideration payable to a customer?	No. 37 - Consideration Payable to a Customer	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	How should entities determine the presentation of amounts billed to customers (gross or net) under the new revenue standard (including taxes)?	No. 2 - Gross versus Net Revenue: Amounts Billed to Customers	No 5. - July 2014 Meeting	ASU 2016-12
Step 3 - Determine the transaction price	How should an entity assess whether a contract includes a price concession?	No. 13 - Collectibility	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	When Should an Entity Recognize Consideration Payable to a Customer?	No. 14 - Variable Consideration	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	Should the Constraint on Variable Consideration Be Applied at the Contract Level or the Performance Obligation Level?	No. 14 - Variable Consideration	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	What is the measurement date for noncash consideration received (or receivable) from a customer?	No. 15 - Noncash Consideration	No. 25 - January 2015 Meeting	ASU 2016-12
Step 3 - Determine the transaction price	How is the constraint applied to transactions in which the fair value of noncash consideration might vary due to both the form of the consideration and for reasons other than the form of the consideration?	No. 15 - Noncash Consideration	No. 25 - January 2015 Meeting	ASU 2016-12
Step 3 - Determine the transaction price	Are entities required to apply the guidance on consideration payable to a customer at the contract level or more broadly to the entire "customer relationship"?	No. 19 - Consideration Payable to a Customer	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	The guidance refers to payments made to a customer or "to other parties that purchase the entity's goods or service from the customer." Is this guidance meant to apply only to customers in the distribution chain or more broadly to any customer of an entity's customer?	No. 19 - Consideration Payable to a Customer	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	Timing of recognizing consideration payable to a customer that is anticipated, but not yet promised, to the customer	No. 19 - Consideration Payable to a Customer	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	"Negative revenue" resulting from consideration payable to a customer	No. 19 - Consideration Payable to a Customer	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	Should the factor in paragraph 606-10-32-17(c) (IFRS 15 paragraph 62(c)) be applied broadly (consistent with example 30 of Topic 606)?	No. 20 - Significant Financing Component	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	If the implied interest rate in an arrangement is zero (i.e., interest free financing) such that the consideration to be received is equal to the cash selling price, does a financing component exist?	No. 20 - Significant Financing Component	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	How should an entity adjust for the time value of money in situations in which the consideration is received upfront and revenue is recognized over multiple years?	No. 20 - Significant Financing Component	No. 25 - January 2015 Meeting	
Step 3 - Determine the transaction price	Which payments to a customer are in the scope of the consideration payable to a customer guidance?	No. 28 - Consideration Payable to a Customer	No. 34 - March 2015 Meeting	

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Step 3 - Determine the transaction price	Does the guidance on consideration payable to a customer relate to customers in the distribution chain or more broadly to any customer of an entity's customer?	No. 28 - Consideration Payable to a Customer	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	Timing of recognition of consideration payable to a customer	No. 28 - Consideration Payable to a Customer	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	How should the factor in paragraph 606-10-32-17(c) [62(c)] be applied in determining when the difference between promised consideration and cash selling price is not related to a significant financing component?	No. 30 - Significant Financing Component	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	If the promised consideration is equal to the cash selling price, does a financing component exist?	No. 30 - Significant Financing Component	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	Does the standard preclude accounting for financing components that are not significant?	No. 30 - Significant Financing Component	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	How should entities determine if the practical expedient can be applied in scenarios in which there is a single payment stream for multiple performance obligations?	No. 30 - Significant Financing Component	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	How should an entity calculate the adjustment of revenue in arrangements that contain a significant financing component?	No. 30 - Significant Financing Component	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	How should the significant financing guidance be applied when there are multiple performance obligations?	No. 30 - Significant Financing Component	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	What is the interaction between the guidance on allocating discounts and allocating variable consideration?	No. 31 - Allocation of the Transaction Price for Discounts and Variable Consideration	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	How should an entity evaluate whether a customer option that provides a material right includes a significant financing component?	No. 32 - Accounting for a Customer's Exercise of a Material Right	No. 34 - March 2015 Meeting	
Step 3 - Determine the transaction price	Is an entity applying the portfolio practical expedient when it considers evidence from other, similar contracts to develop an estimate using the expected value method?	No. 38 - Portfolio Practical Expedient and Application of Variable Consideration Constraint	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	Can the estimated transaction price under the expected value method be an amount that is not a possible outcome of an individual contract?	No. 38 - Portfolio Practical Expedient and Application of Variable Consideration Constraint	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	If there is an undefined quantity of outputs but the contractual rate per unit of output is fixed, is the consideration variable?	No. 39 - Application of the Series Provision and Allocation of Variable Consideration	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	Who are considered an entity's customers when applying the guidance on consideration payable to a customer?	No. 37 - Consideration Payable to a Customer	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	How should Entity account for restocking fees for widgets expected to be returned?	No. 35 - Accounting for Restocking Fees and Related Costs	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	How does the guidance on timing of recognition of consideration payable to a customer reconcile with the variable consideration guidance?	No. 37 - Consideration Payable to a Customer	No. 44 - July 2015 Meeting	
Step 3 - Determine the transaction price	Optional Purchases versus Variable Consideration	No. 48 - Customer Options for Additional Goods and Services	No. 49 - November 2015 Meeting	
Step 3 - Determine the transaction price	Accounting for upfront payments to customers (or potential customers)	No. 59 Payments to Customers	No. 60 - November 2016 Meeting	
Step 4 - Allocate the price to the performance obligation	How should the transaction price allocation guidance be applied to a transaction in which the entity is a principal for some of the deliverables and an agent for others?	No. 1 - Gross versus Net Revenue	No 5 - July 2014 Meeting	ASU 2016-08
Step 4 - Allocate the price to the performance obligation	In order to meet the requirements in paragraph 606-10-32-40(b) [85(b)], is the allocation to be made on a relative standalone selling price basis?	No. 39 - Application of the Series Provision and Allocation of Variable Consideration	No. 44 - July 2015 Meeting	
Step 5 - Recognize revenue	How should an entity account for a customer's exercise of a material right?	No. 32 - Accounting for a Customer's Exercise of a Material Right	No. 34 - March 2015 Meeting	
Step 5 - Recognize revenue	In order to apply the practical expedient for measuring progress toward complete satisfaction of a performance obligation, may the practical expedient be applied to contracts with rates that change during the contract term?	No. 40 - Practical Expedient for Measuring Progress toward Complete Satisfaction of a Performance Obligation.	No. 44 - July 2015 Meeting	

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Step 5 - Recognize revenue	Can multiple measures of progress be utilized to depict an entity's performance in completing a combined performance obligation?	No. 41 - Measuring Progress when Multiple Goods or Services Are Included in a Single Performance Obligation	No. 44 - July 2015 Meeting	
Step 5 - Recognize revenue	How should an entity determine the measure of progress when a combined performance obligation satisfied over time contains multiple goods or services?	No. 41 - Measuring Progress when Multiple Goods or Services Are Included in a Single Performance Obligation	No. 44 - July 2015 Meeting	
Step 5 - Recognize revenue	How should an entity recognize revenue on contracts that are subsequently reassessed as not probable of collection (that is, after being assessed as collectible at contract inception)?	No. 13 - Collectibility	No. 25 - January 2015 Meeting	ASU 2016-12
Step 5 - Recognize revenue	How should an entity measure progress towards the complete satisfaction of a stand-ready obligation (that is, an obligation for which the entity has determined that the nature of the entity's promise is the service of "standing ready" to perform) that is satisfied over time?	No. 16 - Stand Ready Obligations	No. 25 - January 2015 Meeting	
Step 5 - Recognize revenue	What factors should an entity consider when evaluating whether a customer simultaneously receives and consumes the benefits of a commodity as the entity performs?	No. 43 - Determining When Control of a Commodity Transfers	No. 44 - July 2015 Meeting	
Step 5 - Recognize revenue	Can control of a good or service underlying a performance obligation transfer at discrete points in time?	No. 53 - Evaluating How Control Transfers over Time	No. 55 - April 2016 Meeting	
Step 5 - Recognize revenue	Over what period should an entity recognize a nonrefundable upfront fee?	No. 32 - Accounting for a Customer's Exercise of a Material Right	No. 34 - March 2015 Meeting	
Step 5 - Recognize revenue	How should revenue arising from pre-"Contract Establishment Date" activities be recognized?	No. 33 - Partial Satisfaction of Performance Obligations Prior to Identifying the Contract	No. 34 - March 2015 Meeting	
Step 5 - Recognize revenue	Can an entity that recognized revenue at a point in time under current revenue recognition guidance be required to recognize revenue over time in accordance with the new revenue standard?	No. 56 Over Time Revenue Recognition	No. 60 - November 2016 Meeting	
Step 5 - Recognize revenue	In assessing whether an entity's performance creates an asset with no alternative use in accordance with paragraph 606-10-25-27(c), should an entity consider the completed asset or the in-production asset?	No. 56 Over Time Revenue Recognition	No. 60 - November 2016 Meeting	
Step 5 - Recognize revenue	How and when should an entity determine whether it has an enforceable right to payment in accordance with paragraph 606-10-25-27(c)?	No. 56 Over Time Revenue Recognition	No. 60 - November 2016 Meeting	
Step 5 - Recognize revenue	How does a minimum guarantee impact the recognition of sales-based or usage-based royalties promised in exchange for a license of symbolic intellectual property?	No. 58 Sales-Based or Usage-Based Royalty with Minimum Guarantee	No. 60 - November 2016 Meeting	
Step 5 - Recognize revenue	How does a minimum guarantee impact the recognition of sales-based or usage-based royalties promised in exchange for a license of functional intellectual property?	No. 58 Sales-Based or Usage-Based Royalty with Minimum Guarantee	No. 60 - November 2016 Meeting	
Licensing	N/A - Research Update	No. 21 - Licenses Research Update	No. 25 - January 2015 Meeting	ASU 2016-10
Licensing	Can a royalty be partially within the scope of the royalties constraint?	No. 3 - Sales-Based and Usage-Based Royalties in Contracts with Licenses and Goods or Services Other Than Licenses	No 5. - July 2014 Meeting	ASU 2016-10
Licensing	When is a sales-based or usage-based royalty "promised in exchange for a license of intellectual property" such that the royalties constraint should apply?	No. 3 - Sales-Based and Usage-Based Royalties in Contracts with Licenses and Goods or Services Other Than Licenses	No 5. - July 2014 Meeting	ASU 2016-10
Licensing	For a license of IP that is not a separate performance obligation, does an entity need to determine the nature of the license as a right to access the entity's IP or a right to use the entity's IP (that is, determine whether the license is satisfied over time or at a point in time)?	No. 8 - Determining the Nature of a License of Intellectual Property	No. 11 - October 2014 Meeting	ASU 2016-10

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Licensing	For the nature of a license to be a right to access the entity's intellectual property as it exists throughout the license period, (a) do the contractual or expected activities of the licensor have to change the form and/or functionality of the underlying IP or (b) do significant changes in the value of the IP alone constitute a change to the IP?	No. 8 - Determining the Nature of a License of Intellectual Property	No. 11 - October 2014 Meeting	ASU 2016-10
Licensing	If a customer is not required to use the most recent version of the underlying IP, do the licensor's activities directly expose the customer to positive or negative effects of the IP to which the customer has rights?	No. 8 - Determining the Nature of a License of Intellectual Property	No. 11 - October 2014 Meeting	ASU 2016-10
Licensing	Are activities that transfer a good or service that is not separable from the license of IP considered in determining the nature of the license (606-10-55-60(c) [B58(c)])?	No. 8 - Determining the Nature of a License of Intellectual Property	No. 11 - October 2014 Meeting	ASU 2016-10
Licensing	Can restrictions in a contract for a license of IP affect the determination of whether that contract contains one or multiple licenses when applying Step 2 (identify performance obligations) of the new revenue standard?	No. 8 - Determining the Nature of a License of Intellectual Property	No. 11 - October 2014 Meeting	ASU 2016-10
Licensing	Renewals of Time-Based Right-to-Use (Point in Time) Licenses	No. 45 - Licenses - Specific Application Issues About Restrictions and Renewals	No. 49 November 2015 Meeting	ASU 2016-10
Licensing	Distinct Rights within a Contract	No. 45 - Licenses - Specific Application Issues About Restrictions and Renewals	No. 49 November 2015 Meeting	ASU 2016-10
Licensing	Distinct Rights Added Through a Modification	No. 45 - Licenses - Specific Application Issues About Restrictions and Renewals	No. 49 November 2015 Meeting	ASU 2016-10
Licensing	Accounting for a Customer's Option to Purchase or Use Additional Copies of Software	No. 45 - Licenses - Specific Application Issues About Restrictions and Renewals	No. 49 November 2015 Meeting	
Presentation: Principal-Agent	Interaction of the agency indicators with the principle that a principal controls the good or service before its transfer to the customer	No. 1 - Gross versus Net Revenue	No 5. - July 2014 Meeting	ASU 2016-08
Presentation: Principal-Agent	Application of the agency indicators to some types of contracts (specifically, those for intangible goods or services and those for which the indicators provide contradictory evidence)	No. 1 - Gross versus Net Revenue	No 5. - July 2014 Meeting	ASU 2016-08
Presentation: Principal-Agent	If an entity determines that it is the principal, which typically results in gross revenue, what amount of revenue should the entity recognize if it received a net amount of cash and does not know the gross amount?	No. 1 - Gross versus Net Revenue	No 5. - July 2014 Meeting	ASU 2016-08
Presentation: Principal-Agent	How should the transaction price allocation guidance be applied to a transaction in which the entity is a principal for some of the deliverables and an agent for others?	No. 1 - Gross versus Net Revenue	No 5. - July 2014 Meeting	ASU 2016-08
Presentation: Principal-Agent	How should entities determine the presentation of amounts billed to customers (gross or net) under the new revenue standard (including taxes)?	No. 2 - Gross versus Net Revenue: Amounts Billed to Customers	No 5. - July 2014 Meeting	ASU 2016-12
Presentation	How should an entity determine the presentation of a contract that contains multiple performance obligations?	No. 7 - Presentation of a Contract as a Contract Asset or a Contract Liability	No. 11 - October 2014 Meeting	
Presentation	How should an entity determine the presentation of two or more contracts that have been combined under Step 1 (identify the contract with the customer) in accordance with paragraph 17 [606-10-25-9]?	No. 7 - Presentation of a Contract as a Contract Asset or a Contract Liability	No. 11 - October 2014 Meeting	
Presentation	When can an entity offset other balance sheet items against the contract asset or liability?	No. 7 - Presentation of a Contract as a Contract Asset or a Contract Liability	No. 11 - October 2014 Meeting	
Contract Costs	Are pre-production costs for contracts that were previously in the scope of Subtopic 605-35, Revenue Recognition—Construction-Type and Production-Type Contracts, in the scope of cost guidance in Subtopic 340-10 or Subtopic 340-40? (U.S. GAAP Question Only)	No. 46 - Pre-Production Activities	No. 49 November 2015 Meeting	Handout - February 2017 Board Meeting
Contract Costs	Are the costs incremental if they are contingent on future events?	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	

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Contract Costs	Should commission payments subject to clawback (that is, repayment to the entity if the customer does not perform) be capitalized as an incremental cost of obtaining a contract?	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	Should commissions based on achieving cumulative targets be capitalized?	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	Capitalization of commissions paid on renewals after the initial contract is obtained (and amortization period).	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	How should entities evaluate whether a commission paid for a renewal is "commensurate with" a commission paid on the initial contract (when determining the appropriate amortization period for an initial commission)?	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	Should commissions earned on contract modifications that are not treated as separate contracts be capitalized?	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	Should entities consider fringe benefits in the assessment of determining the amount of commissions to record as incremental costs (e.g., payroll taxes, pension / 401K match, FICA)	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	How should entities determine the pattern of amortization for a contract cost asset that relates to multiple performance obligations that are satisfied over disparate points or periods of time?	No. 23 - Incremental Costs of Obtaining a Contract	No. 25 - January 2015 Meeting	
Contract Costs	How should an entity account for fulfillment costs incurred prior to the Contract Establishment Date?	No. 33 - Partial Satisfaction of Performance Obligations Prior to Identifying the Contract	No. 34 - March 2015 Meeting	
Contract Costs	How should Entity account for restocking costs for expected widget returns (for example, estimated shipping or repackaging costs)?	No. 35 - Accounting for Restocking Fees and Related Costs	No. 44 - July 2015 Meeting	
Contract Costs	How should an entity account for pre-production costs that currently are accounted for in accordance with guidance in Subtopic 340-10? (U.S. GAAP Question Only)	No. 46 - Pre-Production Activities	No. 49 November 2015 Meeting	Handout - February 2017 Board Meeting
Contract Costs	Should the consideration expected to be received during renewal or extension periods be considered in the impairment analysis?	No. 4 - Impairment Testing of Capitalised Contract Costs	No 5. - July 2014 Meeting	ASU 2016-20
Contract Costs	Which costs to obtain a contract are incremental?	No. 57 Capitalization and Amortization of Incremental Costs of	No. 60 - November 2016 Meeting	
Contract Costs	How should an entity determine the amortization period for an asset recognized for the incremental costs of obtaining a contract with a customer?	No. 57 Capitalization and Amortization of Incremental Costs of	No. 60 - November 2016 Meeting	
Contract Costs	How should an entity determine whether a sales commission relates to goods or services to be transferred under a specific anticipated contract?	No. 57 Capitalization and Amortization of Incremental Costs of	No. 60 - November 2016 Meeting	
Contract Costs	If a sales commission is paid for an initial contract and also paid for contract renewals, how should an entity evaluate whether the sales commission paid on the contract renewal is commensurate with the sales commission paid on the initial contract?	No. 57 Capitalization and Amortization of Incremental Costs of	No. 60 - November 2016 Meeting	
Contract Costs	Accounting for upfront payments to customers (or potential customers).	No. 59 Payments to Customers	No. 60 - November 2016 Meeting	
Disclosure	How should entities assess whether the disclosure practical expedient in paragraph 606-10-50-14 [121] may be applied in scenarios in which the practical expedient for measuring progress toward complete satisfaction of a performance obligation is not met?	No. 40 - Practical Expedient for Measuring Progress toward Complete Satisfaction of a Performance Obligation.	No. 44 - July 2015 Meeting	ASU 2016-20

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Other	What is the accounting for a contract asset that exists immediately before a contract modification that is treated as if it were a termination of the existing contract and creation of a new contract in accordance with paragraph 606-10-25-13(a)?	No. 51 - Contract Asset Treatment in Contract Modifications	No. 55 - April 2016 Meeting	
Transition	Request from stakeholders to provide a transition practical expedient for contract modifications	No. 24 - Evaluating Contract Modifications Prior to the Date of Initial Application	No. 25 - January 2015 Meeting	ASU 2016-12
Transition	When is a contract considered "completed" for purposes of applying the transition guidance?	No. 42 - Completed Contracts at Transition	No. 44 - July 2015 Meeting	ASU 2016-12
Transition	How should an entity account for "completed" contracts after adoption of the new standard?	No. 42 - Completed Contracts at Transition	No. 44 - July 2015 Meeting	ASU 2016-12