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Topic	<b>Revenue from Contracts with Customers</b>
	<b>Cover note</b>

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## Overview

The following materials have been prepared for the discussion on the revenue recognition project at the IFRS Advisory Council's October 2011 meeting:

- (a) a presentation on the revenue project (agenda paper 8a);
- (b) topics for discussion at the breakout session (agenda paper 8b); and
- (c) a summary of the proposals in the forthcoming exposure draft on revenue from contracts with customer (agenda paper 8c).

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This paper has been prepared for discussion at a public meeting of the IFRS Advisory Council of the IASB.

The views expressed in this paper are those of the authors.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRS Interpretation Committee or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB *Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.