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4. Allocate The Transaction Price To The Performance Obligations In The Contract. 5. Recognize Revenue When (or As) The Entity Satisfies A Performance Obligation. The Amendments In This Update Do Not Change The Core Principle Of The Guidance In Topic 606. Rather, The Amendments In This Update Clarify The Following Two Feb 18th, 2024

### **TOPIC 606, REVENUE CONTENTS FROM CONTRACTS WITH**

2 ASC 952-605-25-1 Through 25-4 Discuss The Accounting For Initial Franchise Fees DO Knows: FAS 4 Typically, A Franchise Agreement May Require A Franchisor To Perform Various Services Or Provide Goods Necessary For The Franchisee To Successfully Mar 17th, 2024

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