

01/08/2017

Record ID: 636194527208485658

Question Text	Response	Status
* Please select the type of entity or individual responding to this feedback form.	Other, please specify	Completed
Other, please specify (Specified)	Professor of Accountancy	
* Please provide contact information for any follow-up questions.	(Filled in as Follows:)	Completed
Organization *	Mid Sweden University and Te Whare Wānanga o Awanuiārangi, New Zealand	
First name *	Dr Ashley	
Middle initial	W	
Last name *	Burrowes	
Email address *	ashleyburrowes@gmail.com	
Phone number	8184786606	
Do you agree with the amendments in this proposed Update about when an entity is required to apply modification accounting? If not, why?	yes	Completed
Should new or different disclosures be included in Topic 718 as a result of the amendments in this proposed Update? If yes, what are those disclosures and why would they be useful to financial statement users?	no	Completed

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<p>Are the transition requirements appropriate? If not, what transition approach is more appropriate and why?</p>	<p>I recommend the transition requirements as suggested</p>	<p>Completed</p>
<p>How much time would be needed to adopt the amendments in this proposed Update? Should the amount of time needed to apply the amendments in this proposed Update by entities other than public business entities be different from the amount of time needed by public business entities? Should early adoption be permitted? If yes to either question, please explain why.</p>	<p>I recommend same adoption date for all entities i.e. January 1 , 2018</p>	<p>Completed</p>
<p>Please provide any additional comments on the proposed Update:</p>		<p>Completed</p>
<p>Please provide any comments on the electronic feedback process:</p>	<p>Efficacious</p>	<p>Completed</p>
<p>Below is a printable summary of your responses to the questions in this feedback form. You can revise your responses by clicking the "Back"</p>	<p>Not Answered</p>	<p>Not Answered</p>

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button.

All comments received constitute part of the FASB's public file. The FASB will make all comments publicly available by posting them to the Online Comment Letters portion of its website.

If you are finished providing comments, click the 'Submit' button at the bottom of this page.