

**► GAIN FINANCIAL ASSURANCE**

Solidify ROI with sound revenue recognition policy

Companies gain assurance and financial benefit with policy compliant to revenue recognition guidelines. Firms demonstrate these best practices by doing the following:

- 1** Align license strategy with revenue recognition methodology
- 2** Match revenue processes with regulatory guidelines
- 3** Adopt policy early to ensure IPO or liquidity transition readiness

**► SECURE ALL BENEFITS**

Instill sound revenue awareness with better compliance

PCG employs its experience to put into action the accumulated leading practices across a range of products and industries. Companies will increase their overall financial compliance and revenue assurance, while decreasing processing overhead.

- More timely revenue recognition
- Reduced risk of financial restatement
- Established parameters to guide and manage business operations
- Pricing parameter definitions that decrease sales cycle times
- Decreased resource needs for unique deal analysis
- Development of allowable discount parameters to empower deal closure

**► TRUST OUR EXPERTISE**

Leverage leading practices for streamlined revenue policy

We understand the intricacies of revenue recognition for software, services and other IP based products. Our consultants have vast experience at many public software companies, affording us the knowledge of nearly all licensing and revenue recognition methodologies. Accumulated leading practices will always be paramount in our implementations.

**PCG Revenue Recognition Methodology**

PCG will complete a thorough review of our client's license methodology, requirements, and market segment. We compare our findings to accounting standards and model financials to create the optimal revenue recognition policy:

- 1) Define license structure that clearly identifies elements and evidence of the arrangements, customer classes and delivery and fee structures.
- 2) Assist in transitioning license models/structures by producing cost/benefit, profitability and financial statement feasibility analyses.
- 3) Determine proper revenue recognition on complex sales transactions or new product lines.
- 4) Develop channel partner revenue streams that meet required criteria.
- 5) Develop financial and operational policies and procedures based on SOP 97-2 and IFRS.
- 6) Develop topic-specific training material.
- 7) Analysis and development of allowable discount structures.

**Our work has optimized revenue recognition and maximized return on investment for our clients.  
Let us do the same for your company.**