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Deferred Revenue Roll-Forward

Finance & Accounting

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This guide explains what the tool produces, how to use the output, and what to watch for. The actual output (draft/report) is generated on the tool page.

Background

Builds the deferred-revenue roll-forward for the period (opening + billings − recognised ± adjustments = closing) with reconciliation checks and an RPO note. Use it to prove your deferred-revenue balance. For the SaaS-metric bridge, use the Subscription MRR-to-GAAP Bridge.

Purpose of this tool & output

Build the deferred-revenue waterfall for the period

How the output is used

Use it to build the deferred-revenue roll-forward (waterfall) for the period so the balance ties out.

Who should vet it

Your accountant or auditor, to confirm the roll-forward ties to billings and recognised revenue.

Important cautions

Confirm cut-off and billing data accuracy.

Companion documents

- ASC 606 / Ind AS 115 Revenue Schedule
- Performance-Obligation Identifier
- Standalone Selling Price Allocator
- Variable Consideration Estimator
- Contract-Modification Treatment
- Subscription MRR-to-GAAP Bridge

This is AI-assisted guidance. Verify with a qualified professional before any binding decision. Fees, authorities and processes vary by state and change over time — confirm with your state authority.