

Performance-Obligation Identifier

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

Unbundles a contract into distinct performance obligations under Ind AS 115 / ASC 606 (Step 2), with the reasoning and recognition pattern for each. Use it to identify what to recognise separately. To then allocate the price, use the Standalone Selling Price Allocator.

Purpose of this tool & output

Unbundle a contract into distinct performance obligations

How the output is used

Use it to unbundle a contract into distinct performance obligations — the first step of correct revenue recognition.

Who should vet it

Your auditor or a revenue-recognition specialist, to confirm the obligations before you build the revenue schedule.

Important cautions

Judgemental area; confirm treatment with your auditor.

Companion documents

- ASC 606 / Ind AS 115 Revenue Schedule
- Standalone Selling Price Allocator
- Variable Consideration Estimator
- Contract-Modification Treatment
- Deferred Revenue Roll-Forward
- 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.