

Standalone Selling Price Allocator

Finance & Accounting

Document type: Financial model / analysis · Generated 14 Oct 2026

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

Allocates the transaction price across performance obligations on a relative standalone-selling-price basis under Ind AS 115 / ASC 606 (Step 4), showing the discount applied. Use it after identifying obligations. For the recognition schedule and entries, use the ASC 606 / Ind AS 115 Revenue Schedule.

Purpose of this tool & output

Allocate the transaction price across performance obligations

How the output is used

Use it to allocate the transaction price across performance obligations using standalone selling prices.

Who should vet it

Your auditor or a revenue specialist, to confirm the SSP basis and allocation before you book revenue.

Important cautions

SSP estimation is judgemental; confirm with your auditor.

Companion documents

- ASC 606 / Ind AS 115 Revenue Schedule
- Performance-Obligation Identifier
- 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.