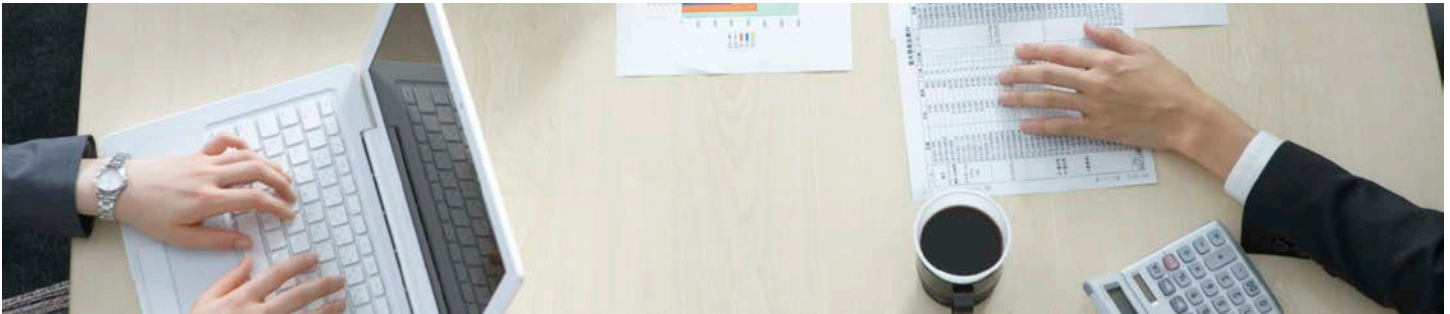




REVENUE RECOGNITION GAP ASSESSMENT SERVICES



It is clear that the time for action is now. Waiting until 2018 or 2019 to address the new standards is a recipe for disaster.

As your business anticipates the compliance demands for ASC 606 and IFRS 15, avoidance is not the answer. You need to invest in a preliminary evaluation of your current revenue recognition reporting solution.

Armanino's Revenue Recognition Gap Assessment Services address the disparity between where your company stands today on revenue recognition compared to where it needs to be compliant with ASC 606 and IFRS 15. It is clear that the time for action is now. Waiting until 2018 or 2019 to address the new standards is a recipe for disaster.

Revenue Recognition Compliance

Many companies are waiting for public enterprises to tackle the new revenue recognition standards before addressing their own reporting requirements. However, if you don't take the first step – analyzing the impact the new standards will have on your specific business – you don't know what awaits you.

You cannot be sure that your finance team can implement the required changes on time because you don't know the extent of the changes you will have to make. Even more compelling is the impact the new rules will have on your business' forecasting, key performance metrics, accounting policies, financial reporting and budgeting.

Assessment Types

- **Analysis:** Armanino delivers a side-by-side comparison of current processes versus compliance required by the new regulations.
- **Planning and Documentation:** We provide a comprehensive memo with a plan to address the discrepancies

uncovered by the analysis. The memo will include:

- Gap analysis
- Potential exposure for the company
- Areas of the company affected by the new standard and what needs to change
- Impact on existing metrics as well as budgeting and forecasting
- Changes to contract terms and conditions
- High-level dates to meet the implementation and reporting deadline
- **Roadmap to Compliance:** We focus on people, process and technology augmentation and improvements that will be necessary to adhere to ASC 606 and IFRS 15 along with a timeline to implement. This analysis allow CFOs to report to the Executive Team and Board on next steps and required investments to meet the new regulatory deadlines.

The Armanino Advantage

Armanino's team of seasoned accountants and consultants have extensive revenue recognition compliance and documentation experience, as well as technology and process improvement expertise.

Our experienced team provides the insight needed to ensure your company can address issues that will be critical to compliance by 2018 or 2019.

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