

Statement of Statutory Accounting Principles No. 81

Software Revenue Recognition

STATUS

Type of Issue: Common Area
Issued: Finalized March 26, 2001
Effective Date: January 1, 2002
Affects: No other pronouncements
Affected by: Fully superseded by SSAP No. 16R
Interpreted by: INT 04-13, INT 04-18

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Software Revenue Recognition**SCOPE OF STATEMENT**

1. This statement establishes statutory accounting principles for recognition of revenue from software.

SUMMARY CONCLUSION

2. This statement adopts *AICPA Statement of Position 97-2, Software Revenue Recognition* paragraphs 6-91 with certain modifications; *AICPA Statement of Position 98-9, Modification of SOP 97-2, Software Revenue Recognition, With Respect to Certain Transactions* paragraphs 6-8; and *FASB Emerging Issues Task Force 00-3, Application of AICPA Statement of Position 97-2 to Arrangements That Include the Right to Use Software Stored on Another Entity's Hardware* in its entirety. This statement rejects *AICPA Statement of Position 98-4, Deferral of the Effective Date of a Provision of SOP 97-2, Software Revenue Recognition* -

