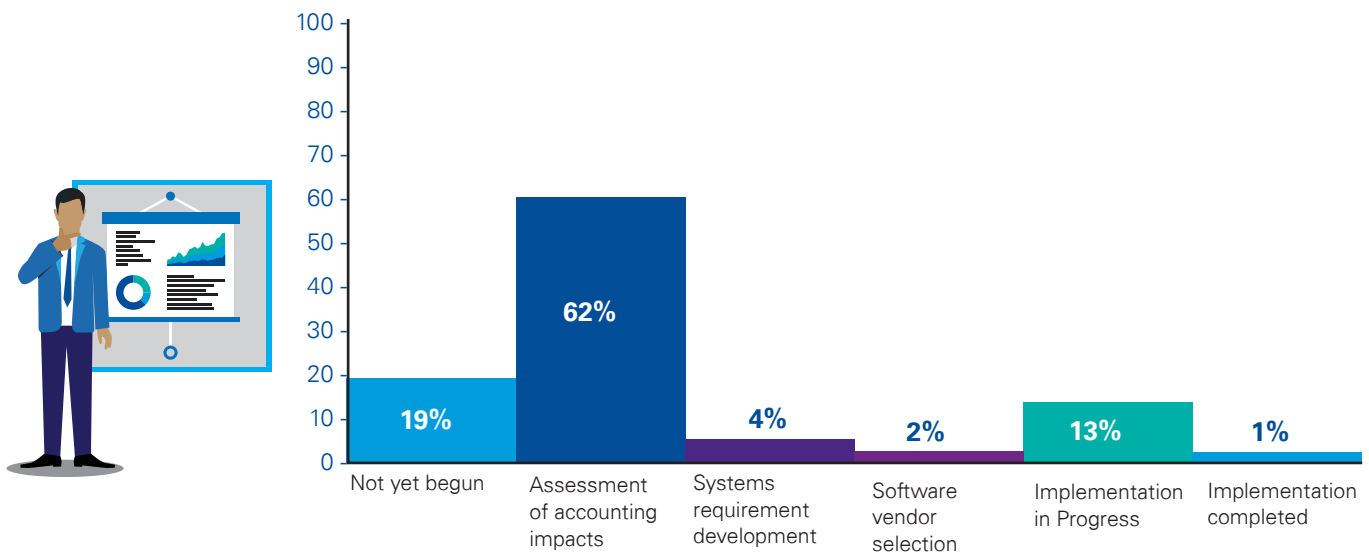


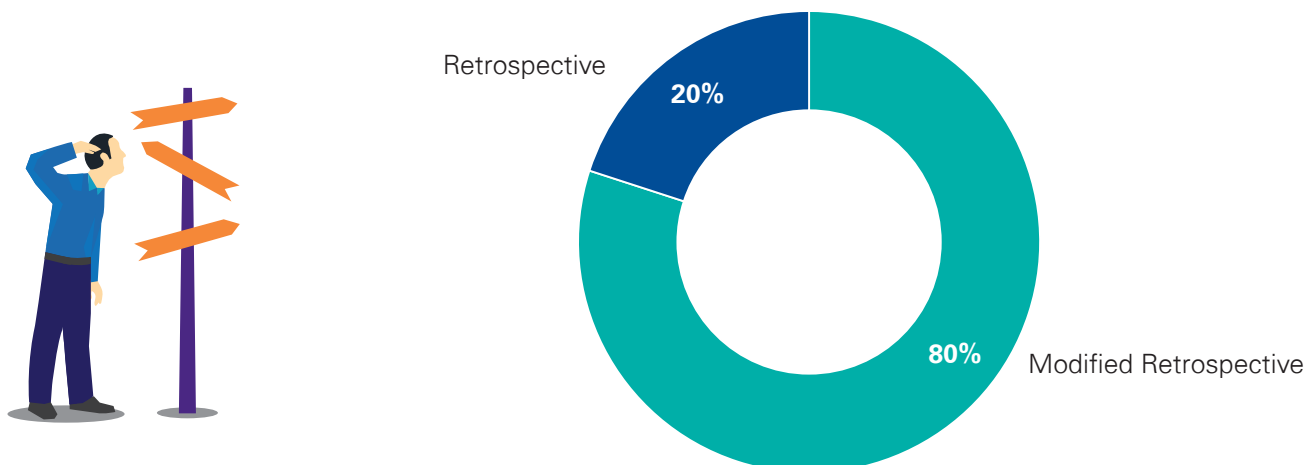


# KPMG survey: Revenue recognition implementation lagging

## What is your organization's progress toward adopting the new revenue recognition standard?



## What transition method do you intend to use when adopting the revenue recognition standard?



Source: Survey of financial reporting executives at KPMG's Accounting and Financial Reporting Symposium, Dec. 1-2, 2016