



THE SHIFT TO ORDER-BASED FINANCIAL MANAGEMENT



\$100B+ Settled annually | **40+ years** Airline finance leadership | **200+ airlines** Powered globally | **50%+** of global NDC volumes

THE CHALLENGE

Airlines are modernising retailing dynamic pricing, NDC, post-booking upsell but legacy ticket-based accounting hasn't kept pace.

The result: a widening gap between what airlines can sell and what they can accurately account for.

TODAY — TICKET-BASED

Fragmented

Records split across PNRs, tickets, EMDs & coupons

LEGACY LIMITATION

Batch

Reconciliation delays financial visibility

MANUAL OVERHEAD

High

Exception volumes from exchanges, refunds, disruptions

INVESTMENT TIMING BY BUSINESS MODEL

Full-Service Carriers

HIGHEST URGENCY

Interline operations, alliance participation & rich retail portfolios amplify traditional revenue accounting limitations. Order Accounting is foundational.

Hybrid Carriers

PHASED ADOPTION

As Modern Airline Retailing capabilities mature, phased adoption allows risk management while building readiness.

Low-Cost Carriers

PREPARE NOW

Simpler products today, but growing ancillary portfolios & interline ambitions make early preparation essential.

THE SOLUTION — ORDER-BASED

Unified

Single order record for all products, services & payments

Real-Time

Revenue visibility tied to the order lifecycle

API-Driven

Cloud-native, modular financial services

Simplified

No proration or exchange complexity

24.1

ONE Order foundation compliant

EARLY MOVER SPOTLIGHT



Adopted Accelya's FLX ONE Order Accounting solution demonstrating how LCCs can lead the transition to order-based financial management.

YOUR ROADMAP TO READINESS

01

ASSESS

Evaluate current PRA capabilities, data structures & financial controls

02

ALIGN

Bridge commercial & financial architectures; redefine accounting policies

03

EVALUATE

Strategic vendor selection focused on modularity & interoperability

04

PILOT

Targeted pilots with coexistence alongside legacy accounting