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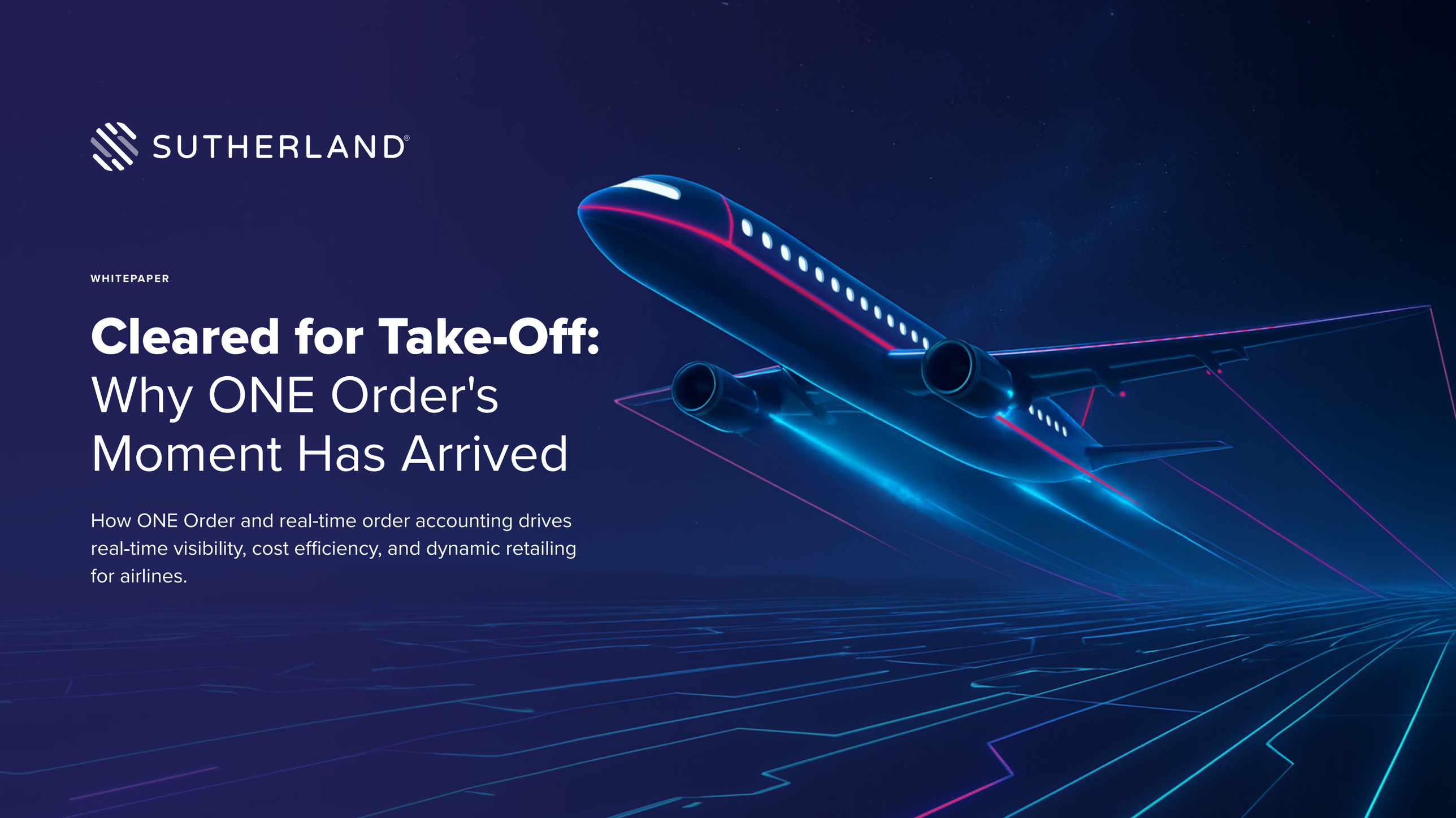
WHITEPAPER

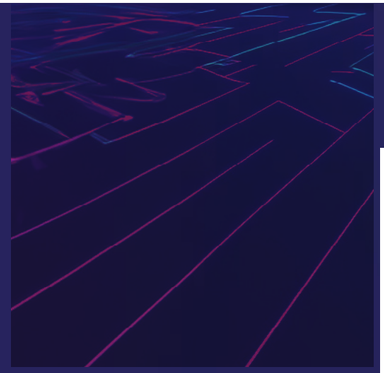
Cleared for Take-Off: Why ONE Order's Moment Has Arrived

How ONE Order and real-time order accounting drives real-time visibility, cost efficiency, and dynamic retailing for airlines.



INTRODUCTION

The Flight is Departing, **With or Without You**



IATA's ONE Order framework has been on the horizon for years. While many airlines have held back due to implementation costs and operational disruption, early adopters have buckled in and begun their ascent.

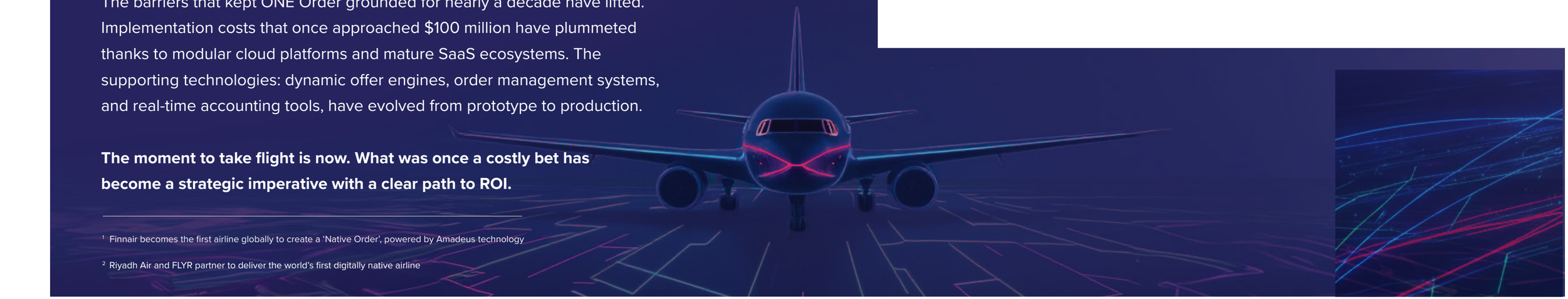
Finnair completed the industry's first native order.[1] Riyadh Air became the first full-service carrier to operate on a fully native offer and order-based technology.[2] And Lufthansa Group, Qatar Airways, and Emirates are scaling their implementations. These carriers are building competitive advantages that late adopters will struggle to match.

The barriers that kept ONE Order grounded for nearly a decade have lifted. Implementation costs that once approached $100 million have plummeted thanks to modular cloud platforms and mature SaaS ecosystems. The supporting technologies: dynamic offer engines, order management systems, and real-time accounting tools, have evolved from prototype to production.

The moment to take flight is now. What was once a costly bet has become a strategic imperative with a clear path to ROI.

This paper examines:

- Why the moment for transition has arrived
- The profound changes **ONE Order** brings to the accounting function
- How solutions like **Sutherland altra®** are helping airlines transform raw order data into actionable financial intelligence



[1] Finnair becomes the first airline globally to create a 'Native Order', powered by Amadeus technology

[2] Riyadh Air and FLYR partner to deliver the world's first digitally native airline

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The Journey So Far: Two Decades of **Digital Evolution**

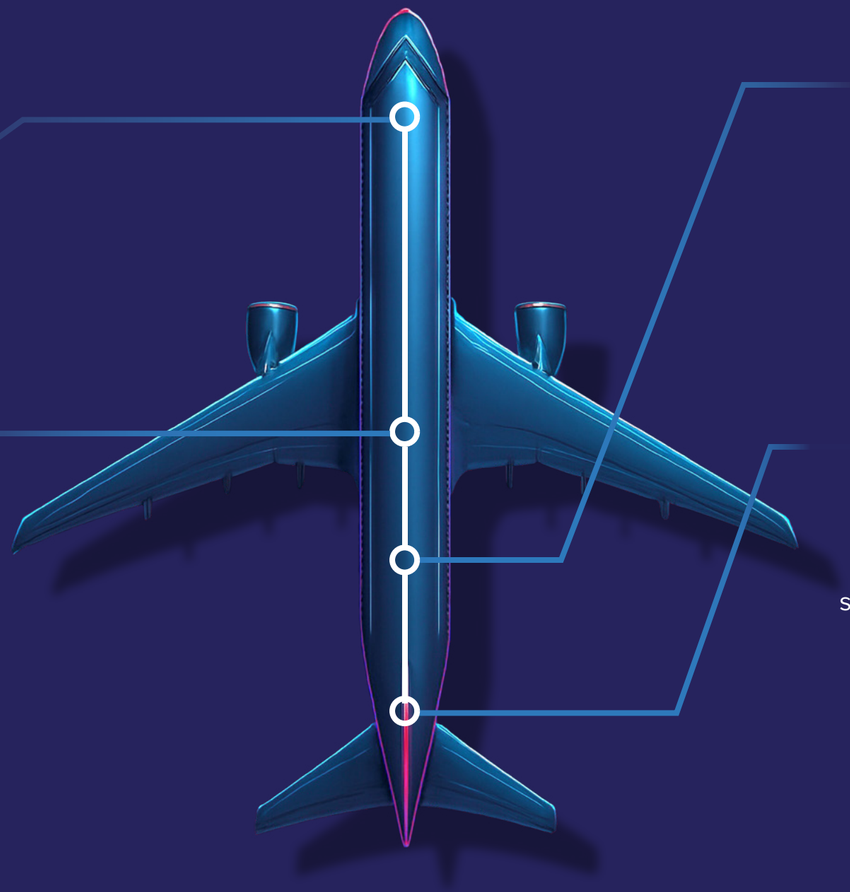
Despite these obvious improvements, the conditions for widespread adoption were not as favorable in 2015 as they are today.

Early 2000s: The Paper Era

Travel agents used command-line terminals connected to Global Distribution Systems. Paper tickets were the norm. Booking and fulfilment were disconnected processes.

Mid-2000s: E-Ticketing Arrives

IATA Resolution 722 standardized digital ticket transactions. Revenue Accounting systems gained better data accuracy and faster revenue recognition. Interline settlements were simplified. But the underlying data exchange remained rigid and siloed.



2012: NDC Breaks the EDIFACT Barrier

New Distribution Capability (NDC) introduced XML-based messaging, replacing inflexible EDIFACT protocols. Airlines could finally deliver dynamic, real-time content: personalized offers, bundled ancillaries, and market-specific promotions that EDIFACT couldn't support.

2015: ONE Order Unifies the Experience

Despite NDC's advances, the retail experience remained fragmented. Air travel, baggage, seat selections, and services still generated separate documents, each requiring independent reconciliation. ONE Order was introduced to consolidate everything into a single order record, completing the evolution from paper to true digital retail.

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Why Has Early Adoption Lagged?

Early adoption of **ONE Order** was hindered by three major factors:

- **High upfront investment.** Early projects demanded costly system overhauls, often estimated at $50-100 million per airline.[3]
- **Operational inertia.** Airlines operated complex webs of Passenger Name Records (PNRs), e-tickets, and Electronic Miscellaneous Document (EMDs), that were never designed to communicate.
- **Immature retail ecosystem.** Dynamic offer engines, order management platforms, and real-time accounting tools were still emerging.

As a result, by 2024 only 27% of carriers had made measurable progress toward ONE Order adoption, and more than half lacked a dedicated order management system.[4]

For many **CFOs** and **airline leaders,** the transformation felt like flying into headwinds.

[3] Reshaping the Airline Organization for the Future of Retail

[4] In the retail-led future of airlines, the sky's the limit

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Clear Skies: Why the Industry Is Ready Now

The factors that once grounded ONE Order have systematically resolved themselves, creating conditions remarkably favorable for widespread adoption.

The Favorable Conditions

High ROI

IATA estimates that improved retailing and accounting could unlock $4 billion in value by 2030.[5]

Maturing Pilots

Finnair recently completed the industry's first "native order" and Riyadh Air became the first full-service carrier to operate on a fully native offer and order-based technology. Carriers such as Lufthansa Group, Qatar Airways, and Emirates are also scaling their proofs of concept.

Manageable Costs

Cloud-native, modular SaaS platforms allow hybrid rollouts without rip-and-replace disruption.

Competitive Urgency

Early adopters are already building new revenue streams from personalized bundles and real-time offers that legacy systems can't support.

[5] Ready for takeoff: The airline retailing opportunity

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The Technical Leap from Tickets to Orders

At its core, ONE Order consolidates multiple silos into a single XML-based record containing all versions of an order. This eliminates reconciliation delays and unlocks real-time financial visibility.

Richer Data, Fewer Silos

Order data now includes every version of a booking – prime sale, reissue, and ancillary services – giving finance teams end-to-end visibility into the revenue lifecycle. XML-based messaging replaces legacy flat files and text-based exchanges. As a result, finance teams can eliminate manual reconciliations and gain near-real-time route profitability insights.

No More IATA Agency Dependencies

In the traditional model, airlines maintained a patchwork of IATA agency codes to account for website sales across countries. Order accounting eliminates that overhead through a new field, Organization ID (Org ID), linking each order directly to the employee or agent responsible for the sale. This enables performance-based incentives and full sales transparency.

Real-Time Proration and Tax Allocation

Where legacy revenue accounting performed proration and tax allocation post-sale, ONE Order shifts these processes upstream to the order creation stage. Built-in validation ensures non-refundable taxes and airport payouts reconcile accurately at the source, closing weeks of manual cleanup.

Dynamic Pricing and Offers

Consolidating booking, ticketing, and accounting into a single order that captures all offer components in real-time makes it easier to manage the entire lifecycle of a booking. Moving beyond static fare buckets allows continuous pricing where prices are offered along a continuum. This gives airlines the ability to provide dynamic offers that bundle various products and services and dynamically adjust prices based on current supply and demand.

More Consistent Currency Conversions

Prices are now fixed dynamically based on the daily exchange rate rather than the traditional e-ticket approach where fares were filed with ATPCO on an hourly basis and used by GDS based on the exchange rate at a specific time. With the exchange rate given as part of the sales input message, the Revenue Accounting system can then accurately align the sales receivable and revenue in real-time.

Transparent Refunds and Waivers

Every partial refund, waiver, and fare adjustment is captured at the order-item level, complete with cost-center attribution. Non-refundable taxes can be isolated in dedicated liability accounts, reducing leakage and ensuring full IFRS compliance.

> The overall result: faster closings, improved control, and the foundation for true real-time accounting.

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CASE STUDY

The Business Case: Real-Time Finance for a Dynamic Industry

Moving to orders transforms the airline accounting function into a proactive driver of profitability.

[6] Reimagining Airline Efficiency

Key Outcomes

- **Real-time revenue recognition:** Data updates within minutes of take-off.
- **Faster month-end closes:** Automated reconciliations accelerate reporting.
- **Reduced operating costs:** Automation can cut operational costs by up to 60%.[6]
- **Continuous pricing:** Prices offered on a continuum allow dynamic price adjustment.
- **Accurate accruals:** Eliminates over- or under-statements.
- **Improved compliance:** Built-in tax reconciliation ensures IFRS alignment.
- **Enhanced decision-making:** Unified cost and revenue data enables real-time route profitability analysis.

Preparing for Take-Off:
A CFO's Flight Plan

1. Launch with one ancillary or route, expand once ROI is demonstrated.
2. Transition PRA processors to finance controllers.
3. Choose systems that handle both tickets and orders.
4. Automate archiving and version control.
5. Integrate cost and revenue data for predictive insights.
6. Work with providers experienced in NetLine, Altéa, and LIDO integration.

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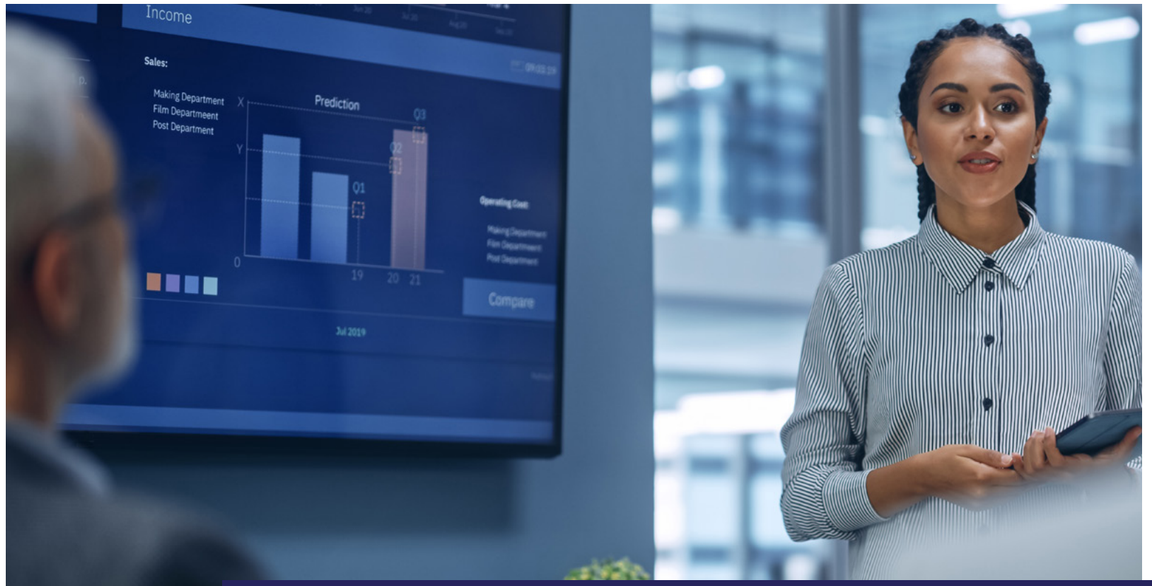
The Strategic Payoff:
Finance as Strategic Partner

For CFOs ready to embrace ONE Order, finance stops being the team that reports what happened last quarter and becomes the team that shapes what happens next.

Before ONE Order	After ONE Order
Waiting weeks to understand which routes made money	Seeing profitability by route in real time
Spending days reconciling mismatched data from different systems	Spending hours modeling new scenarios
Taking weeks to respond to competitor pricing changes	Running numbers and recommending responses the same afternoon
Endless cycle of manual corrections	Proactive decision-making that shapes strategy



Sutherland's intelligent automation and targeted enablement strategy helped one flagship carrier increase ancillary sales by **94%** while cutting average handle time in half. The result: **$2.5 million** in additional revenue with improved customer satisfaction and no additional headcount.[7]

[7] Maximizing Revenue Potential

Bridging the Gap: How the **altra®** Suite Delivers Day-One Value

Vision without execution is just an aspiration. Airlines embarking on the **ONE Order** journey need a finance backbone engineered for the real-time data flows that modern retailing demands.

This is where the **Sutherland altra®** suite steps in, weaving revenue, cost, and tax accounting into a single, synchronized environment that breathes life into the promise of unified commerce for airlines.

At the heart of this suite sits **altraPRA®, altraAR®, altraMIS®, and altraDOC®.**

- Bringing together transactions across tickets, PNRs, and orders in a single platform, altraPRA® merges traditional revenue accounting and modern order accounting. It automates manual processes and resolves exceptions with near real-time processing and reporting.
- With Accounts Receivable (AR) automation built specifically for airlines, altraAR® streamlines settlement accounting and reconciliation of settlement with sales. Combined with altraPRA®, it provides complete sales to cash visibility.
- Harnessing advanced analytics and a smart dashboard, altraMIS® enables easy, intuitive reporting covering flight, agency, ticketing, accounting, and other information.
- Reimagining finance with unified cost capture, seamless invoice reconciliation, and deep integration with revenue systems, altraDOC® processes direct operating costs. With altraPRA®, it completes the revenue to profit cycle by determining the contribution and profit for each route and flight.

The impact becomes visible almost immediately for airlines using altra®

- **50%** productivity savings delivered by intelligent automation and analytics engines
- **30%** reduction in the time for book-closures
- **Automated accrual generation** handles the routine while preserving the flexibility to override when judgment demands it

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The platform speaks the language airlines already use, with proven integrations spanning **NetLine, Altéa, LIDO, SAP, and Oracle.**

The outcome is a future-ready order accounting environment fully aligned with **ONE Order** principles. With real-time visibility at their fingertips and intelligent systems handling the routine, finance leaders can finally focus on driving the decisions that determine whether their airline thrives or merely survives.

Sutherland's intelligent automation helped a Middle East airline cut passenger revenue accounting costs by **32%** and overall operating costs by **60%** in the first year. Real-time sales and revenue data gave finance and commercial teams the speed to make smarter decisions, driving agility in pricing strategies and revenue forecasting.[8]

[8] Reimagining Airline Efficiency

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CONCLUSION

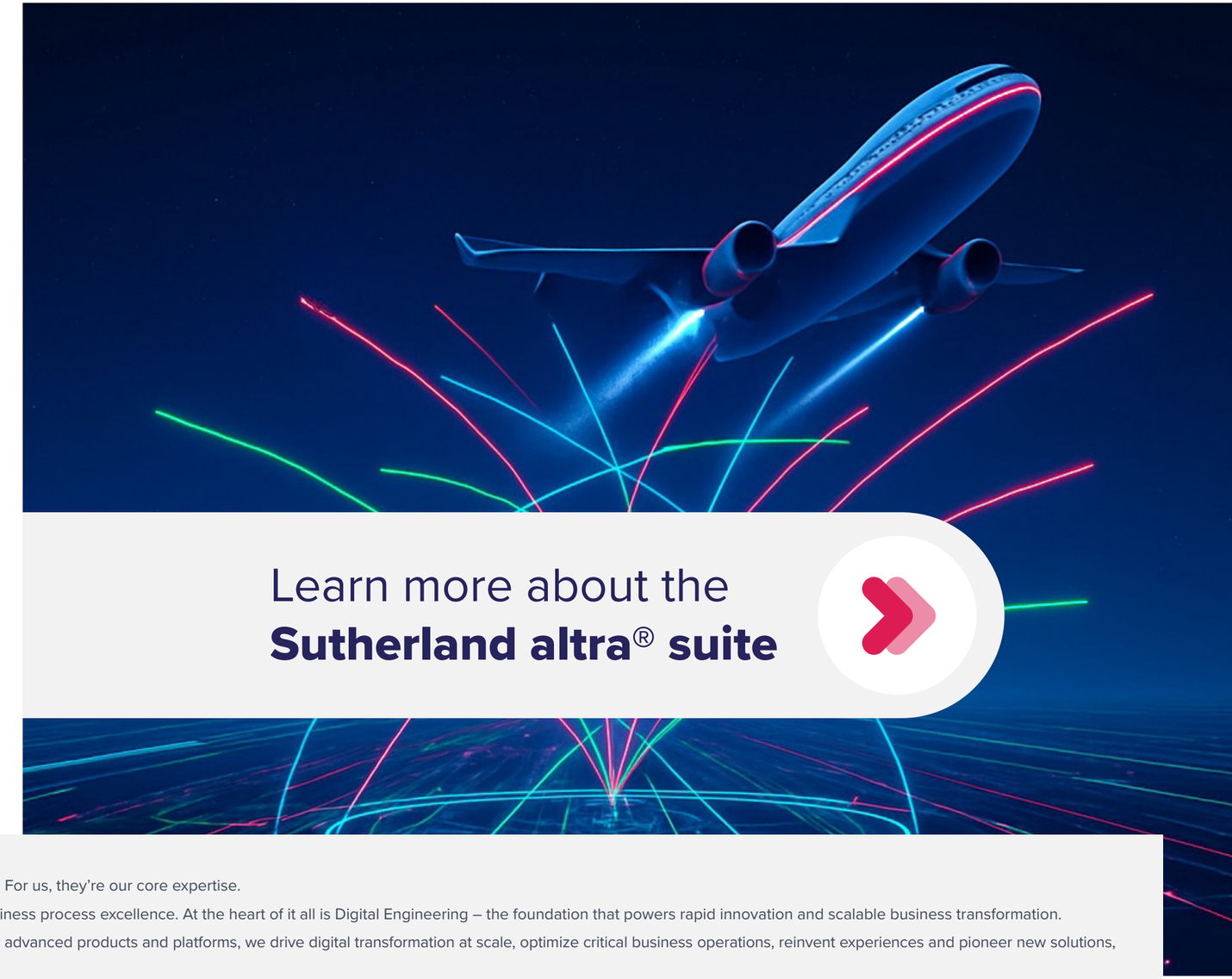
Ready for Take-off?

The decade-long wait for **ONE Order** maturity is over. With proven ROI, hybrid flexibility, and real-time visibility, the industry's skies are finally clear.

The window for competitive advantage is open, but it won't stay that way. Airlines that act now can reduce cost leakages, accelerate reporting, and position their finance teams as strategic partners in revenue growth. Those that delay risk being left on the tarmac.

The Sutherland altra® suite gives airlines a ready-to-deploy path to order-based profitability. Deep domain expertise meets advanced automation and scalable architecture to deliver results from day one.

For airlines ready to embrace the transformation, the future is already boarding.



Artificial Intelligence. Automation. Cloud Engineering. Advanced Analytics. For Enterprises, these are key factors of success. For us, they're our core expertise.

We work with global iconic brands. We bring them a unique value proposition through market-leading technologies and business process excellence. At the heart of it all is Digital Engineering – the foundation that powers rapid innovation and scalable business transformation.

We've created over 200 unique inventions under several patents across AI and other emerging technologies. Leveraging our advanced products and platforms, we drive digital transformation at scale, optimize critical business operations, reinvent experiences and pioneer new solutions, all provided through a seamless "as-a-service" model.

For each company, we provide new keys for their businesses, the people they work with, and the customers they serve. With proven strategies and agile execution, we don't just enable change – we engineer digital outcomes.

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