Solution:

According to the convention adopted by both U.S. GAAP & IFRS, the revenue of non-cash sales is recognized at the fair value of the asset being used for the purchase.

This means that, during the purchase, the amount received by Accenture would be:

$$Revenue\ of\ Accenture = 22{,}000\ shares\ \times \$\,10\ per\ share = \$220{,}000$$

Thus, Accenture would record a revenue of $220,000 on the software sales to Atlanta Pictures, Inc.

The journal entry for the same is given by:

Atlanta Pictures, Inc. Shares To Sales Revenue (Being sale of software in exchange for 22,000 stocks @ $10 per share)	$220,000	 $220,000