This is an example of a work breakdown structure (WBS) for a traditional waterfall approach to software development.

1  Requirements Definition (Phase 1)
   1.01  Requirements funding
         1.01.01  Review project request
         1.01.02  Establish preliminary justification
         1.01.03  Fund Phase 1
         1.01.04  Prioritize project
         1.01.05  Establish project team
   1.02  Define problem or opportunity
         1.02.01  Interview users
         1.02.02  Examine operation and reports
         1.02.03  Document problem from symptoms
         1.02.04  Define project scope
   1.03  Analyze existing system
         1.03.01  Assemble documentation on existing system
         1.03.02  Identify data flows
         1.03.03  Identify external interfaces
         1.03.04  Identify problem domain
   1.04  Document system requirements
         1.04.01  Document output information requirements
         1.04.02  Document interface constraints
         1.04.03  Document audit trail constraints
         1.04.04  Document turnaround or response time
         1.04.05  Document security constraints
         1.04.06  Document physical environment constraints or requirements
   1.05  Validate against systems architecture
         1.05.01  Compare requirements with systems architecture
         1.05.02  Identify possible inconsistencies
         1.05.03  Identify conflicting and concurrent development
         1.05.04  Identify recommended changes to systems architecture
         1.05.05  Identify recommended changes to strategic implementation plan
   1.06  Management review / Phase 2 funding
         1.06.01  Plan next phase
         1.06.02  Reevaluate development costs
         1.06.03  Reevaluate justification
         1.06.04  Obtain user requirements consensus
         1.06.05  Obtain technical consensus

2  Logical Design (Phase 2)
   2.01  Identify detailed data requirements
         2.01.01  Identify output requirements
         2.01.02  Decompose output data
         2.01.03  Identify input requirements
         2.01.04  Identify sources of input
   2.02  Develop prototype or user system view
         2.02.01  Design interactive screens
         2.02.02  Design reports
   2.03  Design database
         2.03.01  Define logical data relations
         2.03.02  Design data structure
         2.03.03  Validate database design
   2.04  Structure processes
         2.04.01  Isolate highly related data
         2.04.02  Reconstruct processes to correspond with output requirements
2.04.03 Identify reusable process structures

2.05 Design Interfaces
2.05.01 Design external data interfaces
2.05.02 Design human interfaces
2.05.03 Design intersystem interfaces

2.06 Specify all inputs and outputs
2.06.01 Define data and interface relations
2.06.02 Define data and system relations

2.07 Develop preliminary test and conversion procedures
2.07.01 Identify test requirements
2.07.02 Create test checklist
2.07.03 Identify conversion requirements
2.07.04 Create conversion checklist

2.08 Validate logical design
2.08.01 Validate data relations
2.08.02 Validate process relations
2.08.03 Validate process logic
2.08.04 Trace requirements to design

2.09 Validate against system architecture
2.09.01 Compare logical design with systems architecture
2.09.02 Identify possible inconsistencies
2.09.03 Identify conflicting and concurrent development
2.09.04 Identify recommended changes to systems architecture
2.09.05 Identify recommended changes to strategic implementation plan

2.10 Management review / Phase 3 funding
2.10.01 Plan next phase
2.10.02 Reevaluate development costs
2.10.03 Reevaluate justification
2.10.04 Obtain user requirements consensus
2.10.05 Obtain technical consensus

3 Physical Design (Phase 3)

3.01 Design or specify physical database
3.01.01 Review logical database design
3.01.02 Determine access methods to be used
3.01.03 Normalize database
3.01.04 Design database architecture
3.01.05 Identify reusable database structures
3.01.06 Develop detailed database layout
3.01.07 Develop database file, record, and schema descriptions
3.01.08 Develop module calling sequences
3.01.09 Update data dictionary entries
3.01.10 Validate physical database design

3.02 Design processing structure
3.02.01 Compose process structures from data decomposition
3.02.02 Identify physical subsystems
3.02.03 Identify physical programs
3.02.04 Identify reusable programs
3.02.05 Eliminate process redundancies
3.02.06 Develop teleprocessing network specifications

3.03 Design processing logic
3.03.01 Design calling sequences
3.03.02 Develop calculation specifications
3.03.03 Design interface logic
3.03.04 Design security logic
3.03.05 Design error recovery logic
3.04 Define procedures
   3.04.01 Review logical system design user interfaces
   3.04.02 Develop interactive data-entry procedures
   3.04.03 Develop screen specifications
   3.04.04 Design input forms
   3.04.05 Develop physical report specifications
   3.04.06 Develop user operating procedures
   3.04.07 Develop data processing operations run procedures

3.05 Refine test/conversion procedures
   3.05.01 Review test/conversion plans
   3.05.02 Update test/conversion plans

3.06 Validate physical design
   3.06.01 Validate data relations
   3.06.02 Validate process relations
   3.06.03 Validate process logic
   3.06.04 Validate procedures
   3.06.05 Validate teleprocessing network specifications
   3.06.06 Validate system timing and sizing requirements

3.07 Validate against systems architecture
   3.07.01 Compare physical design with systems architecture
   3.07.02 Identify possible inconsistencies
   3.07.03 Identify conflicting / concurrent development
   3.07.04 Identify recommended changes to systems architecture

3.08 Management review / Phase 3 funding
   3.08.01 Plan next phase
   3.08.02 Reevaluate development costs
   3.08.03 Reevaluate justification
   3.08.04 Obtain user requirements consensus
   3.08.05 Obtain technical consensus

4 Programming and Unit Testing (Phase 4)
   4.01 Decompose program modules
      4.01.01 Identify program modules
      4.01.02 Identify program module input and output
      4.01.03 Identify reusable modules
      4.01.04 Eliminate module redundancies
   4.02 Develop program modules
      4.02.01 Develop detailed module logic
      4.02.02 Validate module logic
      4.02.03 Code module
      4.02.04 Develop module test data
      4.02.05 Develop call and called stubs
      4.02.06 Unit test program
   4.03 Update test/conversion procedures
      4.03.01 Review test/conversion plans
      4.03.02 Update test/conversion plans
   4.04 Management review / Phase 3 funding
      4.04.01 Plan next phase
      4.04.02 Reevaluate development costs
      4.04.03 Reevaluate justification
      4.04.04 Obtain user requirements consensus
      4.04.05 Obtain technical consensus

5 System Testing (Phase 5)
   5.01 Finalize integrated system test plan
      5.01.01 Review interim test procedures
      5.01.02 Develop integration test procedures
5.01.03 Develop integration test plan  
5.01.04 Assign integration test responsibilities  
5.01.05 Develop integration test data  
5.01.06 Train data processing personnel  
5.02 Finalize user acceptance/training test plan  
5.02.01 Review interim test procedures  
5.02.02 Develop user acceptance criteria  
5.02.03 Develop final user acceptance test procedures  
5.02.04 Develop user acceptance test plan  
5.02.05 Assign user acceptance test responsibilities  
5.02.06 Develop user acceptance test data  
5.02.07 Train users  
5.03 Conduct integration test  
5.03.01 Link programs and copy to test libraries  
5.03.02 Establish test files  
5.03.03 Execute integration test  
5.04 Conduct user acceptance/training test  
5.04.01 Establish user acceptance test files  
5.04.02 Establish test files  
5.04.03 Execute user acceptance test  
5.05 Management review / Phase 3 funding  
5.05.01 Plan next phase  
5.05.02 Reevaluate development costs  
5.05.03 Reevaluate justification  
5.05.04 Obtain user requirements consensus  
5.05.05 Obtain technical consensus  
6 Installation (Phase 6)  
6.01 Finalize conversion plan  
6.01.01 Review interim conversion procedures  
6.01.02 Develop conversion procedures  
6.01.03 Develop conversion plan  
6.01.04 Assign conversion responsibilities  
6.02 Convert files/database  
6.03 Install software  
6.04 Run systems in parallel  
6.05 Turn off old system  
6.06 Management review  
6.06.01 Obtain user requirements consensus  
6.06.02 Obtain technical consensus  
6.06.03 Document recommended changes to architecture  
6.06.04 Document recommended enhancements to system