

Appendix One: Flow diagrams - accounting for SaaS arrangements

This appendix extracts two flow diagrams (Figures 1 and 3) from the main guidance document for entities' ease of use when assessing SaaS arrangements.

Figure 1: The 2019 IFRIC agenda decision flow diagram (refer Section 2 SaaS Arrangements – service or an asset?)

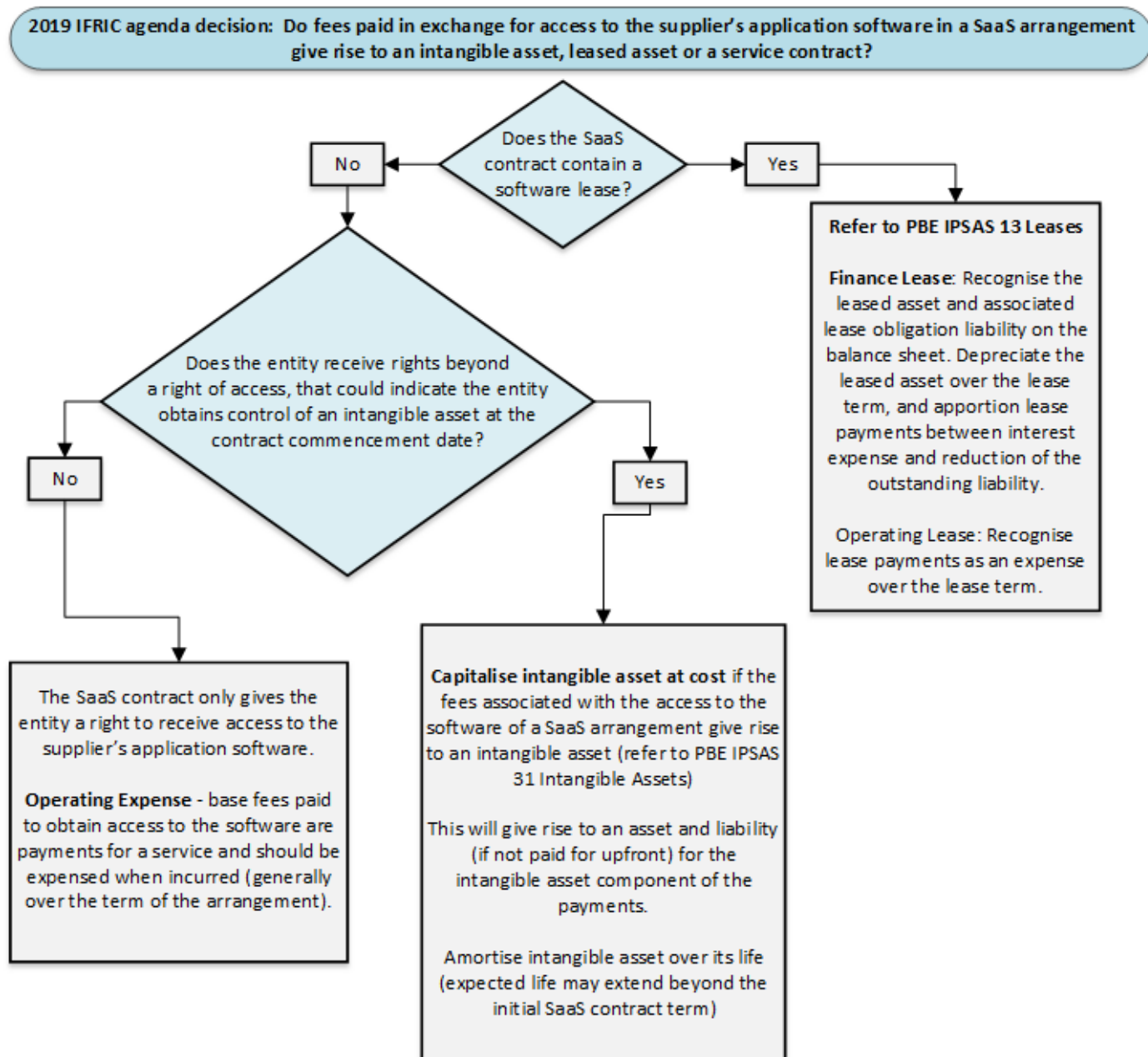


Figure 3: The 2021 IFRIC agenda decision flow (refer Section 3 Configuration and customisation costs – operating expense or intangible asset?)

