

STAFF PAPER

April 2021

IASB® meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Papers 12A: Configuration or Customisation Costs in a Cloud Computing Arrangement (IAS 38 *Intangible Assets*)—Finalisation of agenda decision.
 - (b) Agenda Paper 12B: IFRIC *Update* March 2021.