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Staff paper

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Accounting Standards Advisory Forum

Date	**October 2026**
Project	**Intangible Assets**
Topic	**Definition of intangible asset and supporting requirements (SaaS test case)**
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Purpose of this session

In October 2025, ASAF members shared advice on principles and topics to explore further for the cloud computing test case, including cloud-based software delivery contracts (commonly known as software as a service ‘SaaS’ contracts). The IASB considered this advice and input from other stakeholders in its January 2026 discussion on the principles and topics to explore for the SaaS test case.

The staff have since used the SaaS test case to begin developing a model that a customer could apply in accounting for intellectual property (IP) licensing contracts. The IASB discussed the core concepts of the model in July 2026.

The aim of this session is to introduce ASAF members to **the model the IASB is developing for customer accounting for IP licensing contracts**.

In September 2026, the IASB will discuss what accounting treatment would best represent the economic substance of the SaaS contract and how the model would apply to common variations of a SaaS arrangement. We will provide a verbal update on the IASB discussion in this session. Any questions or comments on the contents of this agenda paper or verbal update are welcome.

In December 2026, we are planning to seek ASAF members’ advice on any unintended consequences of the model, particularly on a broader set of intangible assets. We also plan on seeking ASAF members’ views on the agile software development test case.

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Question for ASAF members

Model for customer accounting for IP licensing contracts

1. Do you have any questions or comments on the model the IASB is developing for customer accounting for IP licensing contracts, as set out on slides 10–32?

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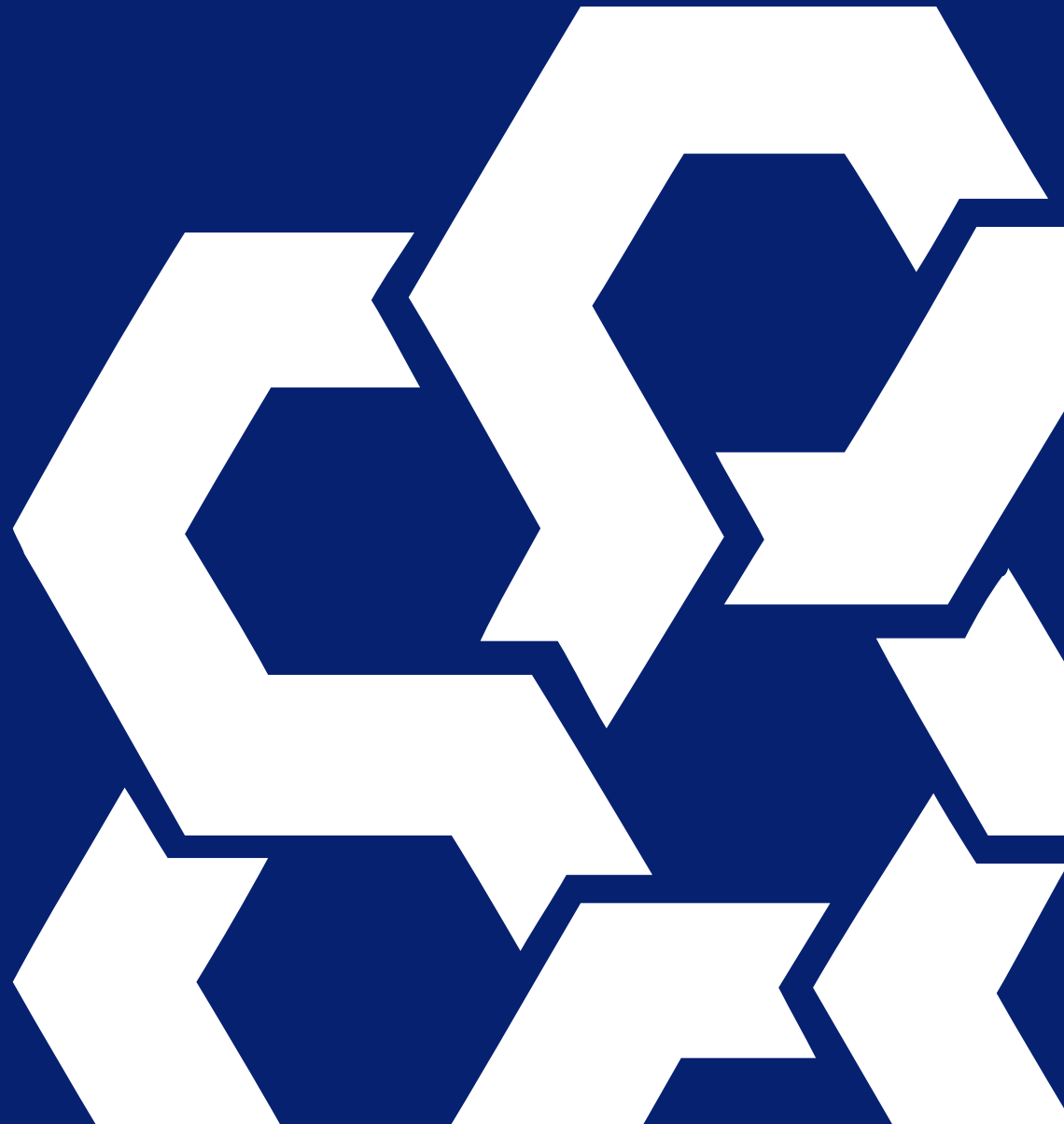
Background



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May 2025 IASB decisions

Objectives

- Improve the usefulness of information entities provide about intangible items in their financial statements
- Update IAS 38 *Intangible Assets*, in particular to make it more suitable for newer types of intangible items and new ways of using them

Approach

Starting a comprehensive review in a targeted way

Regular reflection points to assess additional evidence

Topics the project will explore

In progress

- ☑ User information needs
- ☑ Potential changes to aspects of the definition and recognition requirements (using test cases)

Later streams (subject to change)

- ☑ Intangible assets held for investment
- ☑ Broader review of recognition
- ☑ Disclosure requirements
- ☑ Comparability of information about acquired and internally generated intangible assets

TBC

- ? Broader intangible items

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January 2026 IASB meeting

In January 2026, after considering the findings of staff research and outreach, SaaS contracts and agile software development were selected as test cases and the IASB discussed principles and topics to explore.

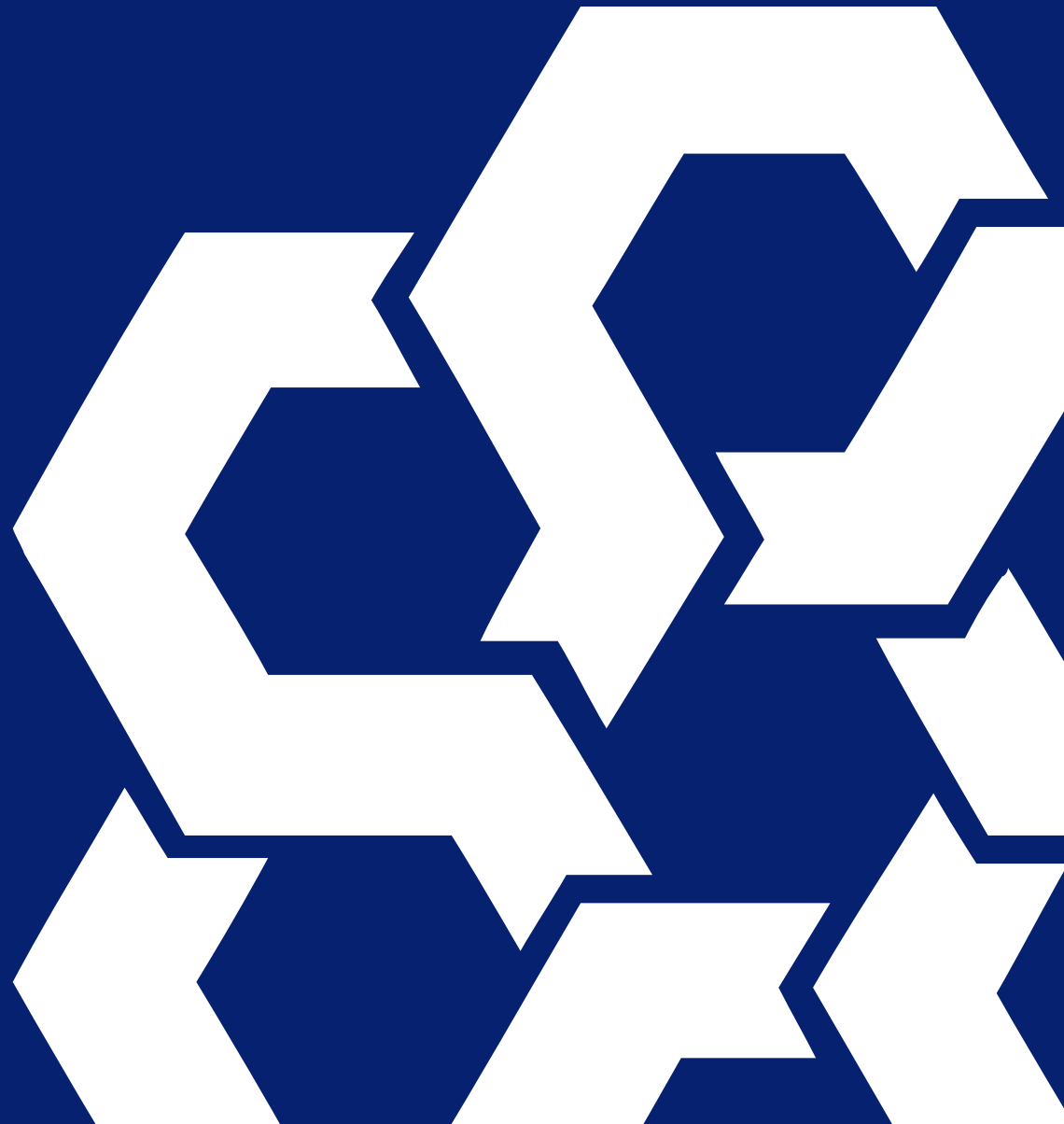
For SaaS contracts, stakeholders **said IAS 38 can be difficult to apply** when deciding whether a customer recognises an asset or expenses related costs—with many arguing that the accounting for some newer types of intangible assets **might not reflect the economics of the transaction**. These concerns were especially strong for configuration and customisation costs.

Stakeholders highlighted questions about **determining the underlying item, identifying the rights obtained in a SaaS arrangement and determining who controls those rights** when multiple parties share rights to the same item.

In response to these concerns, the IASB considered whether it could give preparers a better basis for judgement, resulting in more useful information, by drawing on:

- the **updated asset definition** and its supporting concepts, as well as the concepts on executory contracts, in the *Conceptual Framework for Financial Reporting (Conceptual Framework);* and
- the requirements for **IP licensing agreements** in IFRS 15 *Revenue from Contracts with Customers*.

Approach to developing the proposed model



Approach to developing the proposed model

Current work

- **Step 1:** Use questions posed by the basic fact patterns in the Appendix to identify gaps in (a) requirements supporting the definition of an intangible asset and (b) some aspects of the recognition criteria in IAS 38.
- **Step 2:** Analyse the fact patterns using principles in the *Conceptual Framework* and IFRS 15 to help identify possible improvements to IAS 38 to fill the gaps.

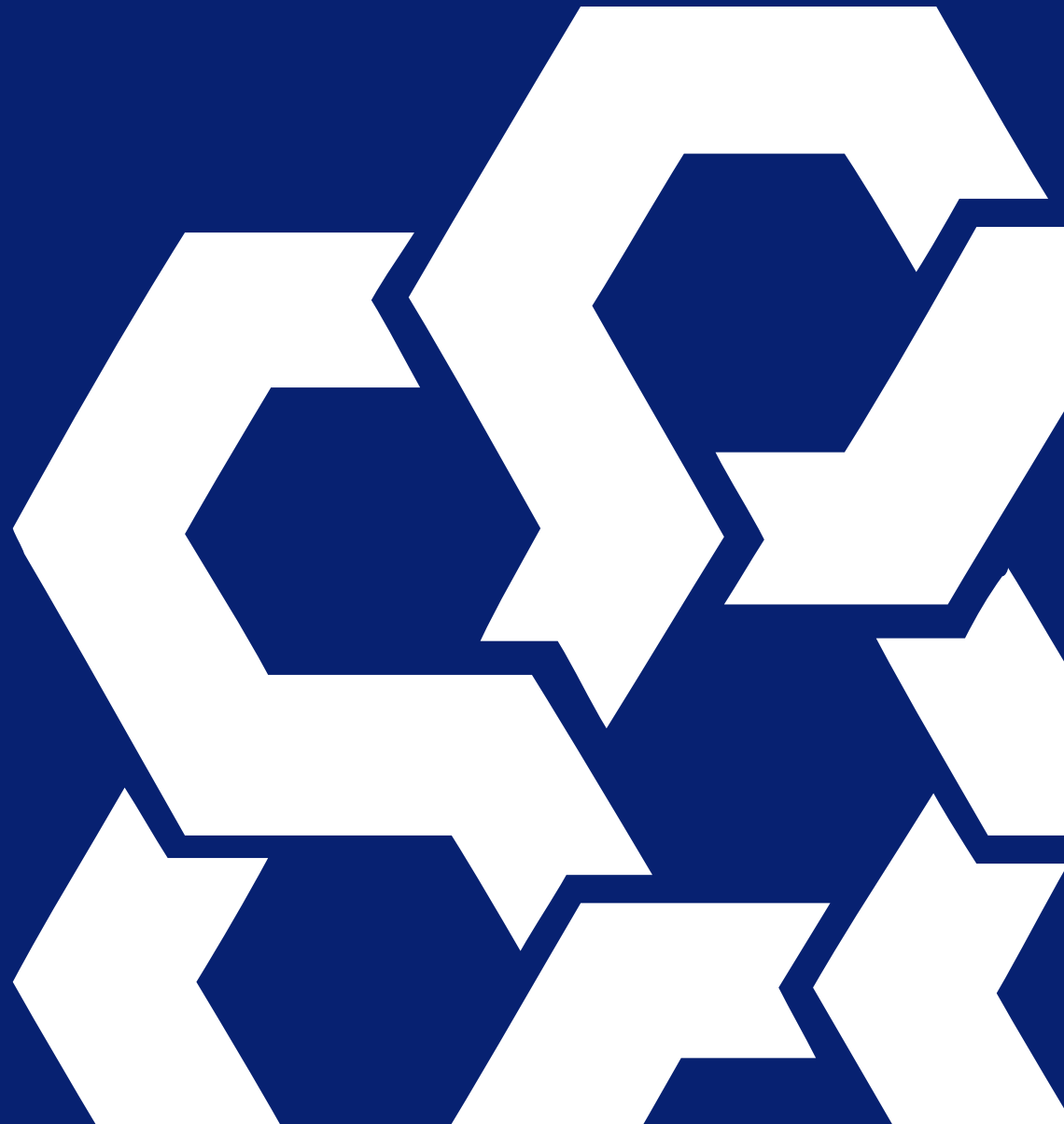
Future work

- **Step 3:** Test the suggested improvements against common variations of a SaaS arrangement and consider whether other transactions might provide suitable fact patterns to test against, for example: (a) agile software development, (b) data resources and (c) artificial intelligence-related data and solutions (AI).
- **Step 4:** Consider whether and how to integrate suggested improvements into IAS 38 and what the implications of these suggested improvements are for more traditional intangible assets.

Note 1: Developing the suggested model is intended to be **iterative rather than sequential** – for example, testing suggested improvements against other fact patterns as described in Step 3 may reveal gaps in the model that require revisiting in Steps 1-2.

Note 2: Agile software development is a test case in its own right and, accordingly, we will explore issues related to this test case at a future IASB meeting.

Proposed model so far



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Overview

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Focus of the suggested model (1/2)

Access to IP is increasingly being delivered via cloud-based and other digital contracts, whereby:

- **many parties can derive economic benefits** from IP at one time; and
- IP can be **replicated at little to no cost**—a characteristic that sets it apart from tangible assets.

Newer accounting standards **focus on the rights and obligations in a contract**, including:

- **IFRS 15** (issued 2014), which provides a framework for supplier accounting of **IP licensing contracts**, focusing on when **rights are transferred** from a supplier to a customer.
- the **definition of an asset in the *Conceptual Framework*** (revised March 2018), which:
  - defines an asset as a 'present economic resource controlled by the entity as a result of past events';
  - defines an economic resource as a 'right that has the potential to produce economic benefits'; and
  - emphasises that **an asset is the (set of) right(s)** an entity holds over the underlying item, not the underlying item itself.

However, there are **no rights-based concepts in IAS 38** (issued 1998). It may therefore be difficult to apply IAS 38 to newer ways of accessing IP.

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Focus of the suggested model (2/2)

The SaaS test case illustrates how delivery of access to IP has changed in the digital age. We have therefore used two basic fact patterns (see Appendix) to develop a rights- and obligations-based model that a customer could apply in accounting for IP licensing contracts in general:

- fact pattern 1 describes a **traditional software licensing arrangement** whereby a customer downloads and runs the software on its own infrastructure; and
- fact pattern 2 describes a **basic SaaS arrangement**.

We have included both fact patterns to allow us to test whether suggested improvements could work for both a traditional software licensing arrangement and a SaaS arrangement.

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Overview of the suggested model so far

Slides 17-20	Identify the **underlying item** *IFRS 15.22-30*	
Slides 22-27	Identify the **economic resource** *CF4.6-4.18*	What **rights with potential to produce economic benefits** does the customer have over the underlying item?
	Determine **whether the entity controls** the economic resource *CF4.19-4.25*	
Slides 29-32	Determine whether the economic resource **is an asset** and, if so, what **type of asset** (depending on when the entity obtains control of and consumes the economic resource) *IFRS 15.33-38*	1 **Right to access** delivered to the customer at a **point in time = intangible asset** *IFRS 15.B61* 2 **Right to access** delivered to the customer **over time = intangible asset** *IFRS 15.B58-B60*

Note: this model draws on the concepts and principles in the *Conceptual Framework* and IFRS 15 as cited above, but they may not necessarily be applied in the same context as in those IFRS Accounting Standards

Benefits of the suggested model

Improvements based on a model focusing on the rights and obligations in a contract could:

- provide clarity for entities applying IAS 38 requirements to the **different ways IP is accessed today,** particularly as cloud-based software and AI solutions become more common

- help **align IAS 38 with the updated thinking** in the *Conceptual Framework* and IFRS 15

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Underlying item

Stakeholder challenges and our suggested responses (1/3)

Stakeholder challenges (January 2026 Agenda Paper 17B)
Stakeholders had questions on identifying the underlying item (which they sometimes referred to as the 'unit of account'). They asked:

- whether the underlying item is the IP itself or a copy of the IP; and
- what the underlying item is when a contract contains multiple deliverables.

We think it would be helpful to consider what the underlying item or items are, and how to identify them. This approach may help entities apply IAS 38 requirements to digital transactions.

Whether the underlying item is the IP or a copy of the IP

Our initial view is that the underlying item is the **IP itself, not a copy** of the IP. This is because:

- the **functionality and value** of the IP, which underlie the entity's ability to generate future economic benefits from that IP, are **embodied in the IP itself** (for example in the software code, product design or proprietary invention). The mode of access to the IP—a physical copy, a downloaded copy or access via the cloud—does not affect how the IP functions or the customer's ability to derive economic benefits from it. Any differences in the customer's rights between these different modes of access is a function of the mode of access rather than of the underlying item itself.
- the ability to **copy** the IP **at little to no cost**, and the ability of **many parties to access and utilise the IP at the same time**, are characteristics of the IP itself rather than a distinct item in its own right.

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Stakeholder challenges and our suggested responses (2/3)

Identifying the underlying item when there are multiple deliverables in a contract

IP licensing contracts can have multiple deliverables and access to the IP can be delivered in different ways. Paragraphs 22–30 of IFRS 15 set out principles for identifying performance obligations and determining whether they are distinct from the perspective of a supplier. We think drawing on these principles could help **identify deliverables and determine whether each of them forms a separate underlying item or part of a bundled underlying item from the perspective of the customer**.

We think the customer could identify the deliverables in a contract by **considering the goods or services explicitly promised in the contract** and those **implied by the supplier's customary business practices, published policies or specific statements** (IFRS 15.24–25).

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Stakeholder challenges and our suggested responses (3/3)

Identifying the underlying item when there are multiple deliverables in a contract (continued)

Drawing on the principles in IFRS 15.27–29, we think that a **deliverable (a good or a service) in a multi-deliverable contract forms a distinct underlying item (as opposed to part of a bundled underlying item)** from the perspective of the customer if, for example:

(a) the **customer can benefit from the good or service** either on its own or together with other resources that are readily available to the customer (ie the good or service is capable of being distinct); and

(b) the supplier's promise to deliver the good or service to the customer is **separately identifiable** from other promises in the contract (ie the promise to deliver the good or service is distinct within the context of the contract). **Factors indicating that goods or services are not separately identifiable** include:

  (a) the supplier provides a **significant service of integrating** the goods or services with other goods or services promised in the contract into a **bundle** of goods or services that represent the combined output(s) for which the customer has contracted.

  (b) one or more of the goods or services **significantly modifies or customises**, or are significantly modified or customised by, one or more of the other goods or services promised in the contract.

  (c) the goods or services are **highly interdependent or highly interrelated**.

If a deliverable does not form a separate underlying item, the customer could then be required to combine that good or service with other promised goods or services until it identifies **a group of deliverables forming a bundled underlying item**.

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Application to fact patterns

Application to fact pattern 1

The customer might conclude that **the deliverable and only underlying item is the supplier's IP**—the software.

Application to fact pattern 2

The customer might conclude that the deliverables are:

1. **The supplier's IP**—the software—including the functionality of that software as maintained and updated by the supplier. Maintenance and updates are included in this deliverable as the customer contracts to obtain access to the latest functioning version of the supplier's software at any time during the contract, and therefore the supplier is required to maintain and update the software to provide that deliverable.
2. **Utilisation of the supplier's infrastructure**—servers, computer processing power and data storage—to the extent necessary for the customer to access and utilise the software as intended.

We think that the IP is not distinct from utilisation of the supplier's infrastructure as the **customer cannot benefit from either deliverable separately**—the supplier does not deliver the software other than through the cloud and the supplier does not provide utilisation of its infrastructure as a separate product. The software and utilisation of the supplier's infrastructure are highly **interdependent and interrelated**, and therefore not separately identifiable.

The customer could therefore be required to combine these deliverables into a **bundled underlying item—the supplier's IP, with maintenance, updates and utilisation of supplier's infrastructure** forming an integrated set of activities that enable, but do not alter, the nature of that underlying item.

Unless stated otherwise, the remaining analysis for fact pattern 2 in this paper focuses on the IP aspect of the bundle (which is what the customer is seeking to obtain in such an arrangement).

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What the customer obtains

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Stakeholder challenges and our suggested responses (1/2)

Stakeholder challenges (January 2026 Agenda Paper 17B)

Stakeholders had mixed views about the nature of the rights obtained and controlled by a customer in a cloud computing arrangement, including whether the customer obtains an intangible asset, a service contract or a lease.

When exploring potential improvements to the requirements on identifying an economic resource in a transaction, we think it would be helpful to consider how a customer would identify the nature of the rights it obtains over the IP. Once a customer identifies the nature of its rights over the IP, it can then determine how the concept of control applies to those rights.

The characteristics of IP (including its lack of physical substance and ease of replication) mean that many parties could obtain economic benefits from the same item of IP at the same time, making it difficult to apply the concept of control in IAS 38 (including the concept of restricting the access of others to the benefits). In a licensing agreement, the supplier and many of its customers could all have rights over the same item of IP. However, the customers' rights will differ from those of the supplier (CF4.6–4.8). We think that, in a licensing contract:

- The supplier retains the **right to direct the use** of the IP, having obtained that right either through ownership or a lease.[1]
- The supplier could either:
  - grant its customers **rights to access** the IP, either over time or at a point in time; or
  - **use the IP to provide a service** to a customer.

Therefore, a customer could obtain either a right to access the IP or a right to receive a service.

Slide 23 explains how these rights relate to and differ from one another.

[1] The supplier's right to direct the use may include a right to use, sell, pledge or grant access to the IP (CF4.11).

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Stakeholder challenges and our suggested responses (2/2)

Rights over an underlying item

Right to direct the use of IP

Held by the owner or lessee of IP. The holder can direct the use of the IP—deciding how the IP is used to produce economic benefits. It can decide, for example:

- to utilise the IP to provide goods or services
- to grant rights to access to other parties
- to sell the IP.

Only one party (or consortium) can hold the right to direct the use of the IP.

Rights to direct the use can be established by legal means or by acquiring or creating know-how not in the public domain.

Example: Rights to direct the use of payroll processing software held by the developer of that software.

Rights to access IP

Granted by the holder of a right to direct the use (supplier) to another party (customer)—usually via a contract (often called a licence).

The customer can access the IP to utilise that IP for purposes specified in the licence.

Rights to access can be granted to many customers.

Example: Rights to access payroll processing software held by a customer under a cloud computing arrangement.

No rights over an underlying item

Rights to receive a service

Obtained by a customer when a supplier undertakes to utilise its own IP to do something for the customer.

The customer might interact with the IP (for example, to provide inputs) but has no decision-making rights over the IP, and no rights to utilise the IP itself.

The customer obtains the output of the supplier's utilisation of the IP, not access to the IP.

Example: Rights held by a customer to receive payroll processing services from a supplier. The customer might interact with payroll processing software (eg to input employee information) but has no right to utilise the software itself.

Terminology: IFRS 15 distinguishes between a right to use (at a point in time) and a right to access (over time) for IP licensing contracts. We see both of these rights as a right to access (obtained either at a point in time or over time) because the customer has the right to access the IP under the terms of a contract or a licensing agreement, whereas the supplier retains the right to direct the use of the IP.

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Applying the thinking to the fact pattern (1/4)

Fact patterns 1 & 2	Supplier	Customer
	Has the right	**Does not have the right**
Right to direct the use of the IP	The supplier retains all IP and ownership rights and all risks and rewards associated with ownership of the software. The supplier transfers no rights other than a right to access. The supplier retains the ability to direct the use of its software and obtain the economic benefits that may flow from it. It has the right to deploy the software in its activities for any purpose and to direct how the software can be used and by whom.	The customer does not obtain a right to direct the use of the software. The customer will typically agree not to attempt to discover, copy or distribute the software code and can utilise the software only for the purposes and duration set out in the contract.

Applying the thinking to the fact pattern (2/4)

Fact patterns 1 & 2	Supplier	Customer
	Delivers the right	**Obtains the right**
Right to access the IP	The supplier delivers to the customer a limited, non-transferable, non-sub-licensable, non-exclusive and revocable right to access the software.	The customer controls the right of access because: • The customer can access and utilise the software, in accordance with the terms of its licensing agreement or SaaS contract, to generate future economic benefits. This means the customer can decide how and when to access and utilise the software to generate economic benefits in the course of its operating activities, provided that the software is utilised for its contractually permitted purpose from 1 January 20X7 to 31 December 20X9. • The customer can control who accesses and utilises the software by authorising up to 250 end users through usernames and passwords. The customer can add, edit, keep, activate or deactivate an end user as required, and can prevent other entities from utilising its right to access the software.

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Applying the thinking to the fact pattern (3/4)

Right to receive a service

In both fact patterns, the **customer does not obtain a right to receive a service for the IP (software) element** of the underlying item. Instead, the customer obtains a right to access the software. This is because the customer **directly interacts with the software** to generate its own economic benefits through its right to access.

SaaS arrangements may contain deliverables in addition to IP. In our future work, we will consider whether any additional deliverables could change the accounting outcome.

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Applying the thinking to the fact pattern (4/4)

Conclusion

In both fact patterns the **supplier retains the right to direct the use** of the IP (software) and does not transfer this right to the customer. Because only one party can have the right to direct the use of the IP, it follows that the customer does not have this right.

The customer obtains a right to access the software in exchange for consideration. The customer obtains from the supplier, through a contract, a limited set of rights to access the software. The customer can directly utilise the software to obtain economic benefits and does not rely on the supplier's utilisation of the software package.

A **customer controls its right to access** because it can:

- obtain economic benefits from accessing the software in accordance with the contract—utilising the software in its operations to generate revenue or control costs.
- decide when and how to utilise its right to access in accordance with the contract and prevent others from utilising its rights to access via usernames and passwords. Although other entities might also have rights to access the same software, those rights arise from their own contracts, and each customer controls only its own right to access the software.

The **customer is not receiving a right to receive a service** because the supplier is not utilising the software to do something for the customer. Instead, the customer utilises its right to access to generate future economic benefits.

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Whether a right to access is an asset

Stakeholder challenges and our suggested responses (1/3)

Stakeholder challenges (January 2026 Agenda Paper 17B)

Many stakeholders raised concerns that the accounting for SaaS arrangements might not reflect the economics of the transaction. In their view, at least some SaaS arrangements should result in an intangible asset for the customer, but the requirements in IAS 38 make it difficult to recognise an asset.

For a right to access obtained in an IP licensing contract, we considered:
- whether the right to access represents an asset (this slide).
- if so, based on the pattern of delivery of the rights of access, what type of asset it represents (slides 30–31).

Whether rights to access represent an asset

Paragraphs 4.3–4.4 of the *Conceptual Framework* state that:
- an asset is a present economic resource controlled by the entity as a result of past events.
- an economic resource is a right that has the potential to produce economic benefits.

As set out on slide 27, we think that **rights to access have the potential to produce economic benefits**, and therefore the customer has an **economic resource**. Because the customer controls the economic resource, **it has an asset**.

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Stakeholder challenges and our suggested responses (2/3)

If an asset, what type of asset does a right to access represent

We think that the type of asset a right to access represents could depend on the pattern of delivery of the control of the right to access from the supplier to the customer, because that pattern reflects how potential economic benefits are delivered to the customer. We considered the principles in IFRS 15 when thinking about the pattern of the delivery of rights in an IP licensing contract. IFRS 15 differentiates between rights delivered over time and rights delivered at a point in time.

Drawing on the principles in IFRS 15 relating to licences of IP, **the customer receives and controls a right to access over time if (IFRS 15.B58-B60):**

1. the contract requires, or the customer reasonably expects, that the **supplier will undertake activities** that significantly:
   (a) change the form or functionality of the underlying item; or
   (b) affect the customer's ability to obtain benefit from the underlying item;
2. the customer is **directly exposed to any positive or negative effects** of those activities; and
3. the activities **do not result in the delivery of a good or service** to the customer when they occur.

Otherwise, a customer receives and controls a right to access at a point in time.

Stakeholder challenges and our suggested responses (3/3)

If an asset, what type of asset does a right to access represent (continued)

If the **rights to access are obtained at a point in time, all economic benefits associated with control of that right to access are delivered upfront**. Under the current definition of an intangible asset in IAS 38, a right to access obtained at a point in time could meet the definition of an intangible asset as it is an **identifiable** (through a contract), **non-monetary** asset without **physical substance**.

If the **rights to access are obtained over time** (a series of momentary rights to access are obtained and immediately consumed over the period of the contract), those rights have traditionally been viewed as a service. Based on current IFRS Accounting Standards, this was the thinking adopted by the IFRS Interpretations Committee in its March 2019 Agenda Decision on SaaS contracts.

However, the fact that rights are obtained over time, and consumed as soon as they are received, does not stop them from meeting the definition of an asset (CF4.8). On this basis—and on the basis that rights of the same type should be classified as the same type of asset—we conclude that, if rights to access obtained at a point in time (and consumed gradually) **meet the definition of an intangible asset**, so too do rights to access obtained over time (and consumed immediately).

This conclusion **does not pre-determine the accounting treatment** of rights to access that are consumed immediately—the IASB could specify an accounting treatment for them that differs from that of other intangible assets, based on whether there are more cost-effective ways of representing the economic substance of the contract and providing useful information to users about intangible assets that are consumed immediately rather than requiring entities to recognise and then immediately derecognise them.

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Application to fact patterns

In both fact patterns, the customer has received **a right to access** the software package. The customer can use this right of access to generate economic benefits by using the software to carry out its operations, in accordance with the terms and conditions in the contract. We have also concluded that the customer controls the economic resource. Therefore, the customer **has an asset**.

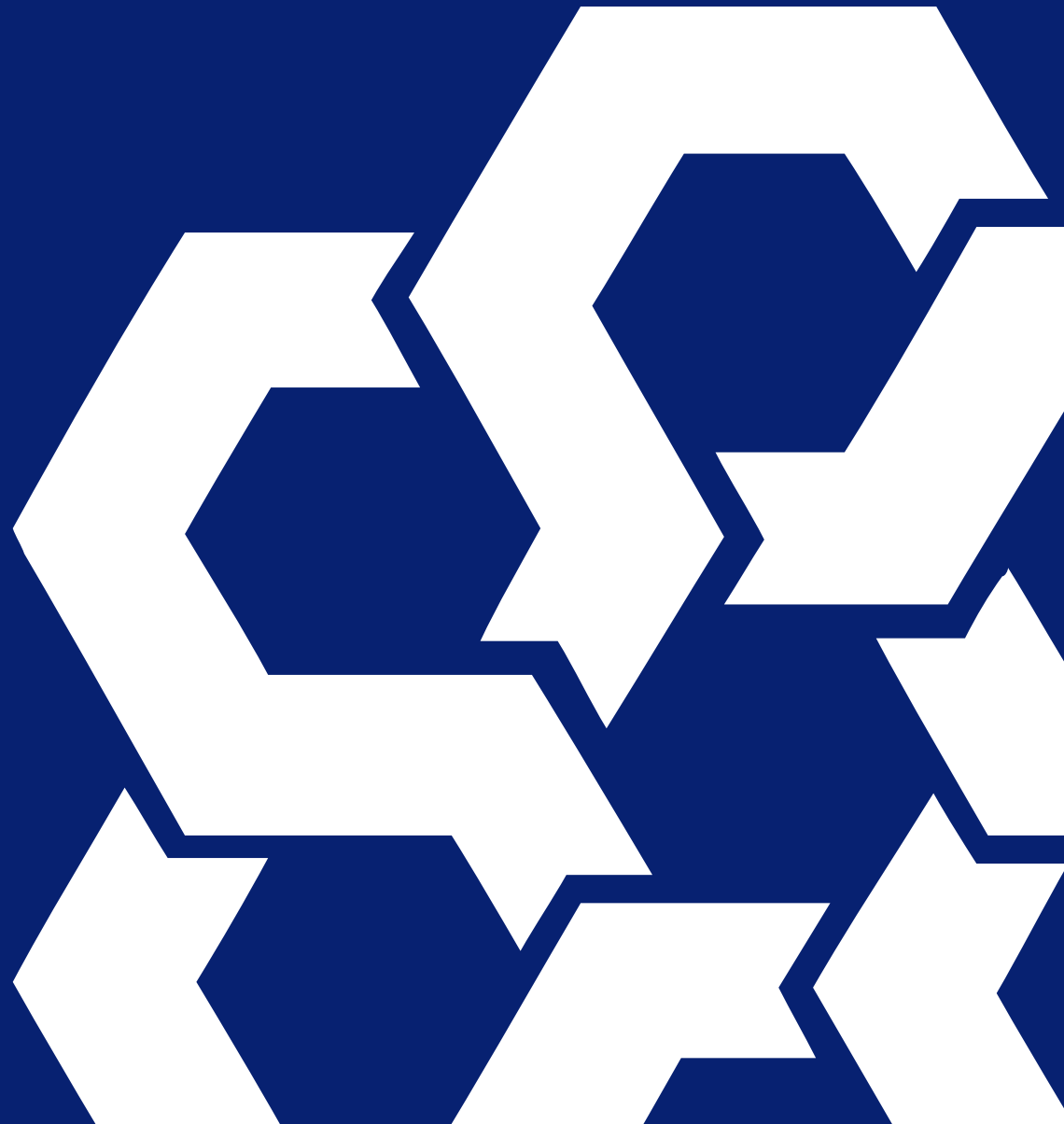
For fact pattern 1, we think the customer obtains its right to access the software at a point in time (1 January 20X7). This is because all economic benefits associated with the software are delivered on this date, and the supplier is not expected to undertake any further activities in relation to the software.

For fact pattern 2, we think that the right to access the software is **obtained over time**. This is because the supplier is expected to:

- **maintain and update the software and cloud infrastructure**. These activities could significantly **change the form or functionality** of the software and could result **in positive or negative effects on the customer** (improved functionality from updates or decreased functionality from withdrawn features or incorrect bug fixes).
- **provide continuous access** to the software in accordance with **agreed service levels and uptime in the service level agreement**. Failure to do so **might affect the customer's ability to obtain benefits** from the software and result in **negative effects on the customer**.

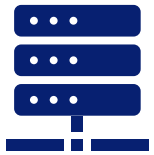
Therefore, the customer is receiving and immediately consuming the right to access assets over the duration of the contract.

Next steps



September 2026 IASB discussions

What accounting treatment would best represent the economic substance of the SaaS contract and provide the most useful information to users (including whether to recognise rights to access obtained over time as assets, presentation and disclosure)?



Whether (and if so, how) **any other deliverables in the underlying item** could affect the accounting outcome?

How to account for common variations of a SaaS arrangement (for example, **upfront payments, configuration and customisation costs and multiple suppliers**)?

Appendix—Basic fact patterns

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Fact pattern 1

Software downloaded and run on customer's own infrastructure

A customer contracts to pay for a licence to utilise a supplier's software for a three-year period from 1 January 20X7 to 31 December 20X9. The licence allows the customer to allocate 250 end users for the duration of the licence. The customer installs and runs the software on its own servers and all the customer's data associated with the software is stored on those servers. The customer pays the supplier CU1,440,000 for the software licence. The supplier retains the intellectual property rights over the software and grants the customer only the contractual right to utilise the software during the licence period.

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Fact pattern 2

Software obtained via a SaaS arrangement

A customer contracts to pay for access to a supplier's software via the cloud for a three-year period from 1 January 20X7 to 31 December 20X9. The contract permits access for 250 users at CU160 per user per month. The SaaS arrangement renews automatically for successive 12-month terms unless terminated with 30 days' written notice. The supplier provides only cloud-based software delivery activities, and the software is not available for digital download or via a physical copy such as a compact disk.

The customer accesses the software through a web browser and application interface and does not manage or control the underlying infrastructure (networks, servers or storage), operating system or software code. For the software to run as intended, the customer's data associated with the software will be stored on a public cloud on the supplier's infrastructure. At the end of the arrangement, the customer will lose access to the software but retain ownership of, and the ability to extract, its data.

The software runs on cloud infrastructure managed and controlled by the supplier. The supplier performs regular maintenance and updates to the software and cloud infrastructure. The supplier retains the intellectual property rights over the software code and merely grants the customer access to the software during the term of the arrangement.

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