



STAFF PAPER

September 2020

IFRS® Interpretations Committee meeting

Project	IFRS Interpretations Committee Work in Progress		
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee) and does not represent the views of the International Accounting Standards Board (Board), the Committee or any individual member of the Board or the Committee. Comments on the application of IFRS Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Decisions by the Board are made in public and reported in IASB® *Update*. Decisions by the Committee are made in public and reported in IFRIC® *Update*.

Objective of this paper

- The objective of this paper is to provide the IFRS Interpretations Committee (Committee) with an update on the current status of matters that the Committee will not discuss at its meeting in September 2020. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

- The Committee published one tentative agenda decision in [June 2020](#) (Supply Chain Financing Arrangements—Reverse Factoring). The comment period ends on 30 September 2020. We will present our analysis of comments on this tentative agenda decision at a future meeting.

New matters

- The following table summarises any matters received but not yet presented to the Committee. We are currently in the process of analysing these matters, the requests for which are available on our website.

Topic	Brief description
Hedge of variability in cash flows in real terms	Application of the cash flow hedge accounting requirements in IFRS 9 <i>Financial Instruments</i> when an entity hedges variability in cash flows in real terms.

Topic	Brief description
Configuration or Customisation Costs in a Cloud Computing Arrangement	The accounting for upfront costs of configuring or customising the supplier's software in a particular type of cloud computing arrangement.

4. This paper does not include requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or other parties to define the request more clearly.

Question

Does the Committee have any questions or comments?