Supporting Document 1—Intangible Assets Research Phase Dashboard

Topic	Dec 2026	Future Meetings
Research objective, activities and initial research topics		
Activity 1: IPSASB Research		
Cloud computing, including SaaS arrangements, configuration and customization		
Software developed using agile or iterative methods		
Data resources, including data collected, generated or acquired by public sector entities, and Artificial Intelligence-related activities		
Other intangible-related topics		
Activity 2: External Research		
International Accounting Standards Board (IASB)		
National public sector standard-setting bodies		

Legend	
✓	Task Completed
	Planned IPSASB Discussion
🗎	Page-by-page Review