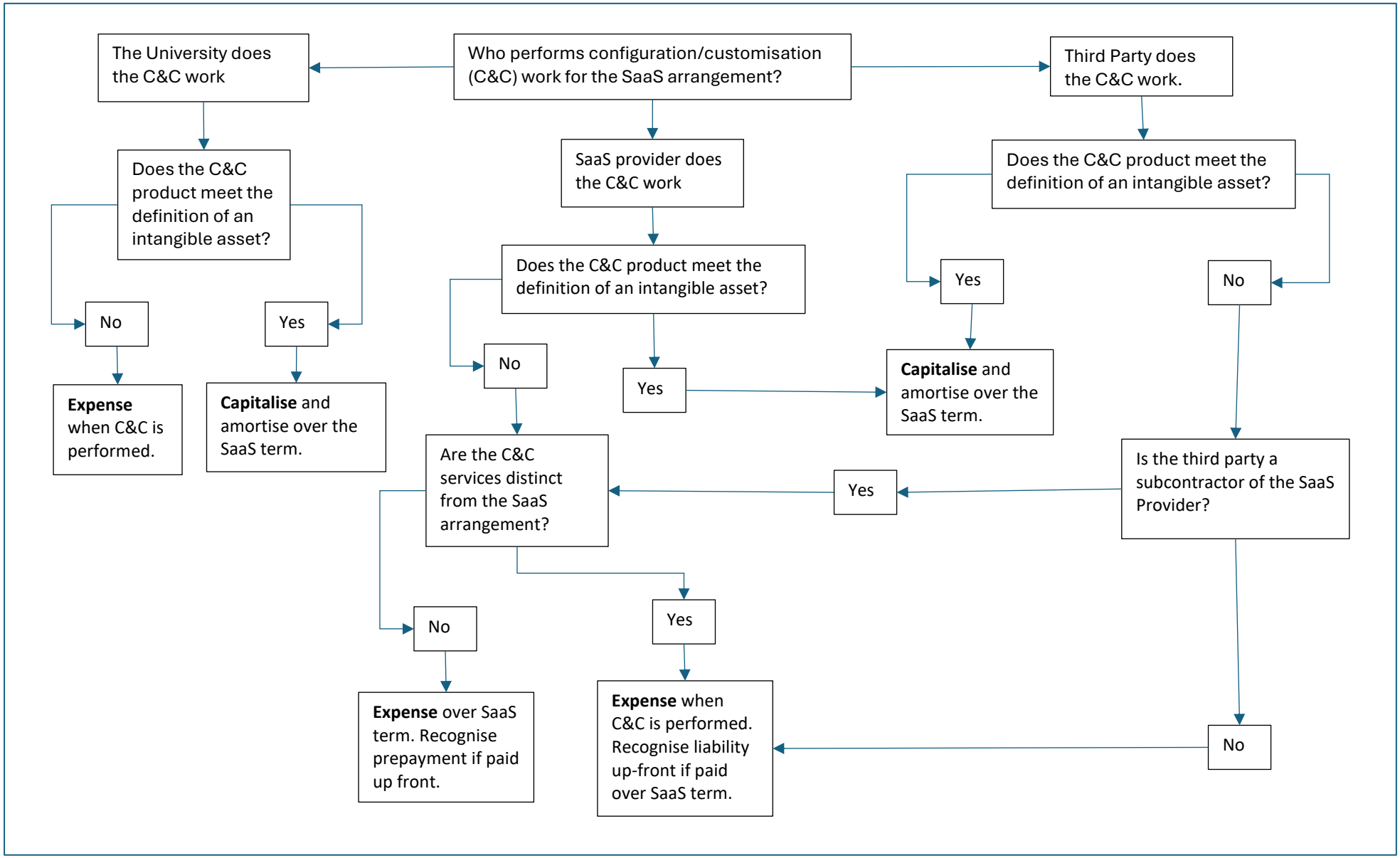
Who performs configuration/customisation (C&C) work for the SaaS arrangement?
The University does the C&C work
SaaS provider does the C&C work
Third Party does the C&C work.
Does the C&C product meet the definition of an intangible asset?
No
Yes
Expense when C&C is performed.
Capitalise and amortise over the SaaS term.
Does the C&C product meet the definition of an intangible asset?
No
Yes
Are the C&C services distinct from the SaaS arrangement?
No
Yes
Expense over SaaS term. Recognise prepayment if paid up front.
Expense when C&C is performed. Recognise liability up-front if paid over SaaS term.
Does the C&C product meet the definition of an intangible asset?
Yes
No
Capitalise and amortise over the SaaS term.
Is the third party a subcontractor of the SaaS Provider?
Yes
No