



Software Working Group – Agenda
March 21, 2023; 2:00 PM – 3:00 PM EST
Zoom Meeting

1. Introduction

- ❖ Welcome
- ❖ Project recap
- ❖ Meeting objectives

2. Discuss cost-benefit analysis of reporting options for cloud-service arrangements

- ❖ Reporting option 1 – Asset/liability recognition
- ❖ Reporting option 2 – Commitment disclosure
- ❖ Reporting option 3 – Expense disclosure
- ❖ Reporting option 4 – Expense recognition only
- ❖ Comparing reporting options

3. Next steps

- ❖ April Board meeting
- ❖ Questions

Attachment 1 – Cost-benefit analysis on cloud-service arrangement reporting options