The value of this variable should be set prior to the first

:command:`project` or :command:`enable\_language` command invocation

because it may influence configuration of the toolchain and flags.

It is intended to be set locally by the user creating a build tree.

This variable should be set as a ``CACHE`` entry (or else CMake may

remove it while initializing a cache entry of the same name) unless

policy :policy:`CMP0126` is set to ``NEW``.

Despite the ``OSX`` part in the variable name(s) they apply also to

other SDKs than macOS like iOS, tvOS, visionOS, or watchOS.

This variable is ignored on platforms other than Apple.