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INTANGIBLE ASSETS - IAS 38 Ias 38 Intangible Assets Xtremepapers IAS 38 Intangible Assets outlines the accounting requirements for intangible assets, which are non-monetary assets which are without physical substance and identifiable (either being separable or arising from contractual or other legal rights). Intangible assets meeting

the relevant recognition criteria are initially measured at cost, subsequently measured at cost or using the revaluation model, and amortised on a systematic basis over their useful lives (unless the asset has an indefinite ... IAS 38 — Intangible Assets IAS 38 provides a framework for recognition of internally generated intangible assets that helps identifying whether and when there is an identifiable asset that will generate expected future

economic benefits and determining the cost of the asset reliably. IAS 38 Intangible Assets • IFRScommunity.com Separable assets can be sold, transferred, licensed, etc. Examples of intangible assets include computer software, licences, trademarks, patents, films, copyrights and import quotas. Goodwill acquired in a business combination is accounted for in accordance with IFRS 3 and is outside the scope of IAS 38. IAS 38 Intangible Assets -

<p>IFRS Intangible Assets IAS 38 Intangible Assets IAS 38 Definition An intangible asset is an identifiable non-monetary asset without physical substance that the entity has control over identifiable The definition of an intangible asset requires an intangible asset to be identifiable to distinguish it from goodwill. An asset is identifiable if...IAS 38: Intangible Assets - HTK Academy IAS 38 applies to all intangible assets other than: [IAS 38.2-3] • financial assets • mineral rights and exploration and development costs incurred by mining and oil and gas companies • intangible assets arising from insurance contracts issued by insurance companies • intangible assets covered by another IAS, such as intangibles held for sale, ...IAS 38 Intangible Assets - Karlstad University generated intangible asset meets the criteria for recognition, an entity classifies the generation of the asset into: a) research phase; and b) a development phase. • 'research phase' and 'development phase' have a broader meaning for the purpose of IAS 38. If an entity cannot distinguish</p>	<p>the research phase from the development phase of an INTANGIBLE ASSETS – IAS 38 Cost of a separately acquired intangible asset comprises (IAS 38.27): Its purchase price, plus import duties and non-refundable taxes, less discounts and rebates, Any directly attributable costs of preparing the asset for its intended use. How to Account for Intangible Assets under IAS 38 ...IAS 38 Intangible Assets—Cloud computing arrangements (Agenda Paper 5) Background In September the Committee discussed a submission about how a customer accounts for cloud computing arrangements (e.g. Software as a Service (SaaS) arrangements). IAS 38 — Cloud computing arrangements IAS 38 Intangible Assets Also refer: SIC-32 Intangible Assets – Web Site Costs Effective Date Periods beginning on or after 31 March 2004 Specific quantitative disclosure requirements: Revaluation model • Fair value at revaluation date • Fair value determined by referring to active market • If no active market, use cost model • Revaluation ...IAS 38 Intangible Assets IAS 38 Intangible Assets IAS 38 Intangible</p>	<p>Assets 2017 - 05 1 Objective The objective of this Standard is to prescribe the accounting treatment for intangible assets that are not dealt with specifically in another Standard. This Standard requires an entity to recognise an intangible asset if, and only if, specified criteria are met. Scope IAS 38 Intangible Assets 2017 - 05(ii) Discuss the implications for Skizer's financial statements for both the years ended 31 August 20X7 and 20X8 if the recognition criteria in IAS 38 for an intangible asset were met as regards the stakes in the development projects above. Your answer should also briefly consider the implications if the recognition criteria were not met. (5 marks) ACCA SBR (INT) Past Papers: C2d. IAS 38 Intangible asset ...IN1 Hong Kong Accounting Standard 38 Intangible Assets (HKAS 38) replaces SSAP 29 Intangible Assets (issued in 2001), and should be applied: (a) on acquisition to the accounting for intangible assets acquired in business combinations for which the agreement date is on or after 1 January 2005. HKAS 38 Intangible Assets IAS 38 prescribes</p>
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the recognition, measurement and disclosures applicable to intangible assets which are not dealt with specifically in another standard. SCOPE IAS 38 applies to all intangible assets, except:

- intangible assets within the scope of another standard (e.g. intangible assets held by an entity for sale in the IAS 38 INTANGIBLE ASSETS - CPA Australia IAS 38 Intangible Assets as issued at 1 January 2014. Includes IFRSs with an effective date after 1 January 2014 but not the IFRSs they will replace. This extract has been prepared by IFRS Foundation staff and has not been approved by the IASB. For the requirements reference must be made to International Financial Reporting Standards. IAS 38 Intangible Assets - ICPA And, IAS 38 expands this definition for intangible assets by specifying that on top of basic definition, an intangible asset is an identifiable non-monetary asset without physical substance. To sum up, each intangible asset has 3 main characteristics: It is controlled by the entity; No physical substance; It is identifiable. IAS 38 Intangible assets -

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substance and identifiable (either being separable or arising from contractual or other legal rights).

Intangible assets meeting the relevant recognition criteria are initially measured at cost, subsequently measured at cost or using the revaluation model, and amortised on a systematic basis over their useful lives (unless the asset has an indefinite ...

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IAS 38 applies to all intangible assets other than: [IAS 38.2-3] • financial assets • mineral rights and exploration and development costs incurred by mining and oil and gas companies • intangible assets arising from insurance contracts issued by insurance companies • intangible assets covered by another IAS, such as intangibles held for sale, ...

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IAS 38 Intangible Assets—Cloud computing arrangements (Agenda Paper 5) Background In September the Committee discussed a submission about how a customer accounts for cloud computing arrangements (e.g. Software as a Service (SaaS)

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IAS 38 Intangible Assets

(ii) Discuss the implications for Skizer's financial statements for both the years ended 31 August 20X7 and 20X8 if the recognition criteria in IAS 38 for an intangible asset were met as regards the stakes in the development projects above. Your answer should also briefly consider the implications if the recognition criteria were not met. (5 marks)

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generated intangible asset meets the criteria

for recognition, an entity classifies the generation of the asset into: a) research phase; and b) a development phase. • 'research phase' and 'development phase' have a broader meaning for the purpose of IAS 38. If an entity cannot distinguish the research phase from the development phase of an

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IN1 Hong Kong

Accounting Standard 38

Intangible Assets (HKAS

38) replaces SSAP 29

Intangible Assets (issued

in 2001), and should be

applied: (a) on acquisition

to the accounting for

intangible assets acquired

in business combinations

for which the agreement

date is on or after 1

January 2005.

IAS 38 INTANGIBLE

ASSETS BASIS FOR

CONCLUSIONS ON

Cost of a separately

acquired intangible asset

comprises (IAS 38.27): Its

purchase price , plus

import duties and non-

refundable taxes, less

discounts and rebates,

Any directly attributable

costs of preparing the

asset for its intended use.

IAS 38 Intangible

Assets - Karlstad

University

Separable assets can be

sold, transferred,

licensed, etc. Examples of

intangible assets include

computer software,

licences, trademarks,

patents, films, copyrights

and import quotas.

Goodwill acquired in a

business combination is

accounted for in

accordance with IFRS 3

and is outside the scope

of IAS 38.

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arrangements

IAS 38 provides a framework for recognition of internally generated

intangible assets that helps identifying whether and when there is an identifiable asset that will

generate expected future economic benefits and determining the cost of the asset reliably.

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