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Advanced Course on Capitalizing Intangible Assets According to IAS 38

Munich (Germany)

4 - 8 January 2027

Advanced Course on Capitalizing Intangible Assets According to IAS 38

Code: AC32 From: 4 - 8 January 2027 City: Munich (Germany) Fees: 5900 Pound

Introduction

This Advanced Course on Capitalizing Intangible Assets According to IAS 38 is designed to provide participants with a comprehensive understanding of intangible capital definition, capital intangible, and the principles of recognizing and measuring intangible assets. Through practical scenarios and theoretical analysis, participants will explore key concepts such as what are intangible assets, intangible assets definition, and capitalizing meaning in the context of IAS 38. By the end of this course, you will be equipped to handle the capitalizing accounting treatment of intangible assets effectively, ensuring compliance with international standards.

Course Objectives

By the end of this course, participants will be able to:

- Differentiate between Research and Development and identify the right point for capitalization.
- Understand the definition of capitalizing and its implications for financial reporting.
- Learn the six criteria for capitalizing intangible assets according to IAS 38.
- Recognize the differences between intangible assets and expenses in financial statements.
- Apply subsequent measurement principles for intangible assets, including the cost model and revaluation model.
- Handle the mechanisms for impairment and derecognition of intangible assets.
- Engage with theoretical and practical examples that illustrate capitalizing accounting concepts.

Course Outlines

Day 1: Fundamental Concepts

- Introduction to intangible assets meaning and their types.
- The significance of recognizing intangible assets in financial statements.
- Difference between an asset and an expense.
- Overview of IAS 38 and its impact on capitalizing intangible assets.

Day 2: Research and Development

- The accounting definition of research and development.
- Key differences between the research phase and development phase.
- When does capitalization begin?
- Conditions and criteria for recognizing development costs under IAS 38.

Day 3: Subsequent Measurement of Intangible Assets

- Cost model for intangible assets.
- Revaluation model for intangible assets.

- How each model impacts financial statements and affects intangible capital definition.
- Disclosure requirements for both models according to IAS 38.

Day 4: Impairment and Derecognition

- Understanding impairment concepts and their application IAS 36.
- Conditions under which an intangible asset should be derecognized.
- Accounting for the amortization of intangible assets.
- Practical examples of impairment and derecognition scenarios.

Day 5: Review and Final Activity

- Comprehensive review of the core concepts of capitalizing intangible assets.
- Discussion of theoretical review questions.
- Optional short quiz multiple-choice questions.
- Final theoretical activity: Group discussion on how a company would handle internal development projects according to the standards.

Why Attend this Course: Wins & Losses!

- Comprehensive Skillset: Gain in-depth knowledge of intangible asset capitalization and recognition under IAS 38, understanding the implications for financial reporting accuracy.
- Financial Reporting Excellence: Learn to effectively differentiate between expenses and capitalized intangible assets, enhancing the quality and accuracy of your financial statements.
- Expertise in Measurement Models: Master both the cost model and revaluation model for intangible assets measurement, and comprehend their impacts on business valuation.
- Insights into Impairment and Derecognition: Understand how to handle impairment and derecognition of intangible assets in line with the standards, ensuring compliance and sound financial practices.
- Real-World Application: Engage with practical, real-life examples and scenarios that illustrate capitalizing accounting principles, preparing you for effective application in business environments.

Conclusion

Understanding how to capitalize intangible assets correctly is crucial for accurate financial reporting and strategic business management. This course provides you with the tools to distinguish between research and development, apply capitalization criteria, and implement effective measurement models for intangible assets under IAS 38. Through practical examples and theoretical insights, you will gain the expertise needed to navigate the complexities of capitalizing accounting and elevate your financial reporting standards.

Join this course to deepen your understanding of intangible asset accounting, enhance your financial reporting accuracy, and elevate your professional skills in this vital area of accounting.

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