

Advanced Course on Capitalizing Intangible Assets
According to IAS 38

Prague (Czech)

3 - 7 November 2025

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Code: FA28 From: 3 - 7 November 2025 City: Prague (Czech) Fees: 4400 Pound

Introduction

This Advanced Course on Capitalizing Intangible Assets According to IAS 38 aims to provide participants with a comprehensive understanding of the capitalization of intangible assets. The course will cover essential accounting concepts and practices, including distinguishing between research and development, recognition and measurement, and the application of the latest provisions of IAS 38. By the end of this course, participants will have the skills to handle the accounting treatment of intangible assets effectively in line with international standards.

Course Objectives

By the end of this course, participants will:

- Distinguish between Research and Development and identify the starting point for capitalization.
- Learn the six criteria for capitalizing intangible assets according to IAS 38.
- Understand the differences between intangible assets and expenses in financial statements.
- Apply subsequent measurement principles for intangible assets cost model vs. revaluation model.
- Learn the mechanisms for dealing with impairment and derecognition.
- Discuss the concepts of the standard through theoretical examples and professional scenarios.

Course Outlines

Day 1: Fundamental Concepts

- Introduction to intangible assets 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 financial reporting.

Day 2: Research and Development

- The accounting definition of research and development.
- Key differences between research and development phases.
- When does capitalization begin?
- Conditions and criteria for recognizing development costs.

Day 3: Subsequent Measurement of Intangible Assets

- Cost model for intangible assets.
- Revaluation model for intangible assets.
- How each model impacts financial statements.
- Disclosure requirements for both models.

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Day 4: Impairment and Derecognition

- Concepts of impairment and how to handle it IAS 36.
- Conditions under which an intangible asset should be derecognized.
- How to account 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.
- 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, and understand how to apply it in real-world business situations.
- Financial Reporting Accuracy: Learn to effectively differentiate between expenses and capitalized intangible assets, improving the quality of your financial statements.
- Subsequent Measurement Expertise: Master both the cost and revaluation models for intangible asset measurement, and understand the implications for financial reporting.
- Impairment and Derecognition Insights: Learn how to handle impairment and derecognition of intangible assets in compliance with the applicable standards, ensuring sound financial practices.
- Practical Application: Engage with practical, real-life examples and scenarios that will enhance your ability to apply theoretical knowledge in your professional role.

Conclusion

Capitalizing intangible assets correctly is a critical aspect of financial reporting and business management. By understanding the provisions of IAS 38, participants will be equipped to handle the challenges related to the recognition, measurement, and management of intangible assets. This course is designed to provide both theoretical knowledge and practical skills necessary to apply international standards confidently in everyday business operations.

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

A graphic of a chessboard with several chess pieces. A large gold king piece is in the foreground, with a silver pawn and a silver knight behind it. In the background, there are concentric circles and the text 'UK Training PARTNER'.

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