

# Advanced Course on Capitalizing Intangible Assets According to IAS 38

*Lyon (France)*

*27 - 31 October 2025*

UK Traininig

# PARTNER



## Advanced Course on Capitalizing Intangible Assets According to IAS 38

Code: FA28 From: 27 - 31 October 2025 City: Lyon (France) Fees: 4200 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.

The logo for UK Training Partner, featuring the text 'UK Training' in a small font above the word 'PARTNER' in a large, bold, black font. The background of the logo shows a chessboard with several chess pieces, including a king, a queen, and a pawn, in gold and silver.

## 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 on the right, with a silver pawn and a silver knight behind it. In the background, there are concentric circles and the text 'UK Training PARTNER'.



## Blackbird Training Cities

### Europe



Malaga (Spain)



Sarajevo (Bosnia and Herzegovina)



Oporto (Portugal)



Glasgow (Scotland)



Edinburgh (UK)



Oslo (Norway)



Annecy (France)



Bordeaux (France)



Copenhagen (Denmark)



Birmingham (UK)



Lyon (France)



Moscow (Russia)



Stockholm (Sweden)



Podgorica (Montenegro)



Batumi (Georgia)



London (UK)



Istanbul (Turkey)



Amsterdam



Düsseldorf (Germany)



Paris (France)



Athens (Greece)



Barcelona (Spain)



Munich (Germany)



Geneva



Prague (Czech)



Vienna



Rome (Italy)



Brussels



Madrid (Spain)



Berlin (Germany)



Lisbon (Portugal)



Zurich



Manchester (UK)



Milan (Italy)

UK Training  
**PARTNER**

## Blackbird Training Cities

### USA & Canada



Los Angeles (USA)



Orlando, Florida (USA)



Online



Phoenix, Arizona (USA)



Houston, Texas (USA)



Boston, MA (USA)



Washington (USA)



Miami, Florida (USA)



New York City (USA)



Seattle, Washington (USA)



Washington DC (USA)



In House



Jersey, New Jersey (USA)



Toronto (Canada)

### ASIA



Bangkok  
(Thailand)



Maldives (Maldives)



Doha (Qatar)



Manila (Philippines)



Bali (Indonesia)



Bangkok



Beijing (China)



Singapore (Singapore)



Sydney



Tokyo (Japan)



Jeddah (KSA)



Riyadh (KSA)



Melbourne  
(Indonesia)



Dubai (UAE)



Kuala Lumpur (Malaysia)



Kuwait City (Kuwait)



Pulau Ujong (Singapore)



Jakarta



Amman (Jordan)



Beirut

UK Training  
**PARTNER**



## Blackbird Training Cities

### AFRICA



Kigali (Rwanda)



Cape Town



Accra (Ghana)



Lagos (Nigeria)



Marrakesh (Morocco)



Nairobi (Kenya)



Zanzibar (Tanzania)



Tangier (Morocco)



Cairo (Egypt)



Sharm El-Sheikh (Egypt)



Casablanca (Morocco)



Tunis (Tunisia)



## Blackbird Training Clients

|   |   |  |  |  |
|---|---|--|--|--|
|  <p><b>MANNAI CORPORATION</b><br/>MANNAI Trading Company WLL, Qatar</p>                              |  <p><b>GAC</b><br/>UNE FILIALE D' EGA<br/>Alumina Corporation Guinea</p> |  <p><b>Booking.com</b><br/>Booking.com Netherlands</p>                                    |  <p><b>OXFAM</b><br/>Oxfam GB International Organization, Yemen</p>   |  <p><b>Capital Markets Authority</b><br/>Kuwait</p>                                       |
|  <p><b>Waltersmith</b><br/>Waltersmith Petroman Oil Limited Nigeria</p>                              |  <p><b>QNB</b><br/>Qatar National Bank (QNB), Qatar</p>                  |  <p><b>Qatar Foundation</b><br/>Qatar</p>   |  <p><b>AFRICAN UNION ADVISORY BOARD ON CORRUPTION</b><br/>Tanzania</p> |  <p><b>KFAS</b><br/>Kuwait Foundation for the Advancement of Sciences<br/>KFAS Kuwait</p> |
|  <p><b>Reserve Bank of Malawi</b><br/>Malawi</p>  |  <p><b>Central Bank of Nigeria</b><br/>Nigeria</p>                      |  <p><b>Ministry of Interior Kingdom of Saudi Arabia</b><br/>Ministry of Interior, KSA</p> |  <p><b>Mabruk Oil Company</b><br/>Libya</p>                          |  <p><b>Saudi Electricity Company</b><br/>KSA</p>   |
|  <p><b>BPKH</b><br/>Badan Pengelola Keuangan Haji<br/>BADAN PENGELOLA KEUANGAN Haji, Indonesia</p> |  <p><b>NATO Italy</b></p>  |  <p><b>ENI</b><br/>ENI CORPORATE UNIVERSITY, Italy</p>                                  |  <p><b>GULF BANK</b><br/>Gulf Bank Kuwait</p>                        |  <p><b>General Organization for Social Insurance</b><br/>KSA</p>                        |
|  <p><b>Defence Space Administration</b><br/>Nigeria</p>  |  <p><b>National Industries Group (Holding)</b><br/>Kuwait</p>          |  <p><b>Hamad Medical Corporation</b><br/>Qatar</p>                                      |  <p><b>USAID</b><br/>Pakistan</p>                                    |  <p><b>STC</b><br/>STC Solutions, KSA</p>   |
|  <p><b>North Oil Company</b><br/>North Oil company,</p>  |  <p><b>EKO Electricity</b></p>   |  <p><b>OMAN BROADBAND</b><br/>Oman Broadband</p>  |  <p><b>UNITED NATIONS</b><br/>UN.</p>                               |  <p><b>Authority for Electricity Regulation, Oman</b><br/>Authority for</p>             |

UK Training  
**PARTNER**

## Blackbird Training Categories

### Management & Admin

Professional Skills  
Finance, Accounting, Budgeting  
Media & Public Relations  
Project Management  
Human Resources  
Audit & Quality Assurance  
Marketing, Sales, Customer Service  
Secretary & Admin  
Supply Chain & Logistics  
Management & Leadership  
Agile and Elevation

### Technical Courses

Hospital Management  
Public Sector  
Special Workshops  
Oil & Gas Engineering  
Telecom Engineering  
IT & IT Engineering  
Health & Safety  
Law and Contract Management  
Customs & Safety  
Aviation  
C-Suite Training



 International House 185 Tower Bridge  
Road London SE1 2UF United Kingdom

 +44 7401 1773 35  
+44 7480 775526

 Sales@blackbird-training.com

 www.blackbird-training.com

UK Training  
**PARTNER**

