Standard Rulebook on IAS 38

Resource Number: RS024/2026

Resource Details

Country	Global	**Group**	International Financial Reporting Standard (IFRS)
Category	Issued by International Accounting Standards Board (IASB)	**Sub-Category**	IAS 38 (Intangible Assets)
Written By	by Nitesh Raizada	**Designation**	Accounts Executive
Effective Date	2014-05-01		
Short Brief	IAS 38 sets out the criteria for recognising and measuring intangible assets and requires disclosures about them. An intangible asset is an identifiable non-monetary asset without physical substance. Such an asset is identifiable when it is separable, or when it arises from contractual or other legal rights. Separable assets can be sold, transferred, licensed, etc.		

Sections

No sections available.

Documents

• Original Standard Version

References

No references added.