

SECTION 4434

intangible assets held by not-for-profit organizations

SUPPLEMENT

This supplement sets out the previous wording of paragraphs that have been amended as a consequence of approving ACCOUNTING GUIDELINE AcG-20, Customer's Accounting for Cloud Computing Arrangements.

PURPOSE AND SCOPE

- .01 This Section deals with accounting for intangible assets acquired or developed by a not-for-profit organization. Except as otherwise provided in this Section, a not-for-profit organization applies GOODWILL AND INTANGIBLE ASSETS, Section 3064 and the disclosure requirements in IMPAIRMENT OF LONG-LIVED ASSETS, Section 3063 in Part II of the Handbook, to such assets.

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