INTERMEDIATE ACCOUNTING INTANGIBLE ASSETS SOLUTIONS

Is IAS 38 still applicable? In January 2008 the Board amended IAS 38 again as part of the second phase of its Business Combinations project. In May 2014 the Board amended IAS 38 to clarify when the use of a revenue?based amortisation method is appropriate. Other Standards have made minor consequential amendments to IAS 38.

Which IFRS deals with intangible assets? In accordance with IFRS 3 Business Combinations, if an intangible asset is acquired in a business combination, the cost of that intangible asset is its fair value at the acquisition date.

What should be the pattern of amortization for a limited life intangible? The amount of amortization expensed for a limited-life intangible asset should reflect the pattern in which the asset is consumed or used up, if that pattern can be reliably determined. If the pattern of production or consumption cannot be determined, the straight-line method of amortization should be used.

When intangibles are acquired for stock How is the cost of the intangible determined? Short Answer. Suppose intangibles are purchased in exchange for stock. In that case, the cost of the intangible is the fair value of the consideration given or the fair value of the consideration received, depending upon whichever is more.

What costs can be capitalized under IAS 38? Development costs are capitalised as an intangible asset if all of the following criteria are met [IAS 38 para 57]: The technical feasibility of completing the asset so that it will be available for use or sale. The intention to complete the asset and use or sell it. The ability to use or sell the

asset.

What is the difference between IAS 16 and IAS 38? What are the changes introduced by the amendments? The amended IAS 16 prohibits entities from using a revenue-based depreciation method for items of property, plant and equipment. The amended IAS 38 introduces a rebuttable presumption that revenue is not an appropriate basis for amortisation of an intangible asset.

How do accountants record intangible assets? To account for intangible assets, they're recorded as long-term assets and amortized over their useful life (i.e., the duration they contribute to a business's valuation).

How to record intangible assets as per the latest accounting standards? An intangible asset should be derecognized on disposal or when no future economic benefits are expected from its use, any gain and loss (difference between the net disposal proceeds and the carrying amount of the asset) arising should be recognized as income or expenses in statement of P & L.

What are the two classifications of intangible assets according to GAAP? They can be separated into two classes: identifiable and non-identifiable. Identifiable intangible assets are those that can be separated from other assets and can even be sold by the company.

What is GAAP treatment of intangible assets? Under both IFRS and US GAAP, intangible assets lack physical substance, but meet the definition of an asset (i.e., it is expected to benefit the organization for more than a year). Examples include patents, trademarks, copyrights, right-of-ways (easements), and others.

Why is goodwill not amortized? However, the IASB rejected the amortisation and impairment approach, primarily because it is not possible to reliably determine the useful life and the pattern of consumption of goodwill, so that the amortisation charge over any given period is only an arbitrary estimate.

What is the most used method to amortize intangible assets? The most common way to do so is by using the straight line method, which involves expensing the asset over a period of time.

How do you price intangible assets? The With-and-Without Method (WWM) estimates the value of an intangible asset by comparing the cash flows of a business with the asset to the cash flows without the asset. The value of the intangible asset is the extra cash flow the asset brings in.

Which of the following intangible assets is not amortized? Perpetual licenses cannot be amortized because their useful life is infinite, and it won't be easy to calculate the amortization amount without the asset's estimated life. Unlike copyrights and customer lists, the firm could assess the useful or legal life because they are not perpetual, as described in the licenses.

How do you identify intangible assets on a balance sheet? Internally developed intangible assets do not appear on a company's balance sheet. When intangible assets have an identifiable value and lifespan, they appear on a company's balance sheet as long-term assets valued according to their price and amortization schedules.

What costs Cannot be Capitalised? Expenses that must be taken in the current period (they cannot be capitalized) include Items like utilities, insurance, office supplies, and any item under a certain capitalization threshold. These are considered expenses because they are directly related to a particular accounting period.

What is the journal entry for intangible assets? When a company purchases or acquirers an intangible asset, they can capitalize the cost of that asset on the balance sheet. The initial entry would be to debit intangible assets for the addition of the asset, and then credit cash for the cash outflow related to the purchase.

How to record disposal of intangible assets? To dispose of an intangible asset, go to the Intangible Assets tab, click the Edit button for the asset disposed, check Disposed intangible asset , then enter the date of disposal. This transfers the book value of the asset to the designated expense account and the book value on the balance sheet is reduced to zero.

How to audit intangible assets?

When to remove fully amortized intangible assets? In the quarter following the period in which identified intangible assets become fully amortized, we remove the

fully amortized balances from the gross asset and accumulated amortization amounts.

Which would not qualify as an intangible asset? Bank accounts or long-term investments where a fixed amount will be received will not qualify as intangible assets because these are monetary assets. This means that items such as trade receivables or loan receivables are not accounted for under IAS 38, even though they do not have physical substance.

What is the major problem of accounting for intangibles? The intangible determinants of the value of business enterprises are not reported in companies' financial statements, mainly due to the lack of ability of the accounting standards issued to date to prescribe how to adequately do so.

How to treat intangible assets in accounting? Cost model: The intangible asset is carried at its cost less accumulated amortization (similar as depreciation) less any accumulated impairment loss. Revaluation model: The intangible asset is carried at its fair value at the revaluation date less accumulated amortization less any accumulated impairment loss.

How do I write off an intangible asset? Intangible assets usually do not have residual value. So to find an amortization expense, simply divide the asset's value by its lifespan. Let's say you purchase a patent that lasts 14 years for $28,000. For patent amortization, record the lump expense over 14 years.

What is IAS 38 applied for? Overview. IAS 38 Intangible Assets outlines the accounting requirements for intangible assets, which are non-monetary assets which are without physical substance and identifiable (either being separable or arising from contractual or other legal rights).

Is IAS 39 still applicable? IAS 39 was reissued in December 2003, applies to annual periods beginning on or after 1 January 2005, and will be largely replaced by IFRS 9 Financial Instruments for annual periods beginning on or after 1 January 2018.

What is the useful life of IAS 38? IAS 38:94 states that the useful life may not exceed the period of the contractual or other legal rights but may be shorter

depending on the period over which the entity expects to use the asset. An entity must consider both economic and legal factors when determining the intangible asset's useful life.

What are the exclusions for IAS 38? IAS 38 applies to all intangible assets not specifically addressed by other IFRSs. Excluded assets, such as deferred tax assets and goodwill, are detailed in IAS 38.2-3. The scope of IAS 38 encompasses expenditures that do not lead to the recognition of an intangible asset under other IFRSs.

How to depreciate intangible assets? Intangible assets usually do not have residual value. So to find an amortization expense, simply divide the asset's value by its lifespan. Let's say you purchase a patent that lasts 14 years for $28,000. For patent amortization, record the lump expense over 14 years.

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What is the replacement of IAS 39? IFRS 9 Financial Instruments issued on 24 July 2014 is the IASB's replacement of IAS 39 Financial Instruments: Recognition and Measurement.

What are the four types of financial assets as per IAS 39?

Is IAS 36 still applicable? IAS 36 was reissued in March 2004 and applies to goodwill and intangible assets acquired in business combinations for which the agreement date is on or after 31 March 2004, and for all other assets prospectively from the beginning of the first annual period beginning on or after 31 March 2004.

What are the examples of intangible assets under IAS 38?

When to remove fully amortized intangible assets? In the quarter following the period in which identified intangible assets become fully amortized, we remove the

fully amortized balances from the gross asset and accumulated amortization amounts.

What is the legal life of intangible assets? The cost of intangible assets is systematically allocated to expense during the asset's useful life or legal life, whichever is shorter, and this life is never allowed to exceed forty years.

What are the five intangible assets? Examples of intangible assets include goodwill, brand recognition, copyrights, patents, trademarks, trade names, and customer lists. You can divide intangible assets into two categories: intellectual property and goodwill. Intellectual property is something that you create with your mind, such as a design.

How to value intangible assets? The most common method of doing this is to calculate a multiple of EBITDA (earnings before interest, taxes, depreciation and amortization), which is a measure of a company's ability to generate operating earnings.

What are the criteria for intangible assets under IAS 38? IAS 38 Intangible Assets outlines the accounting requirements for intangible assets, which are non-monetary assets which are without physical substance and identifiable (either being separable or arising from contractual or other legal rights).

Cosa far leggere a un dislessico?

Qual è il font migliore per i dislessici? Con una dimensione minima tra i 12 e i 14 punti, i font arrotondati come l'Arial, il Comic Sans, l'Helvetica, il Tahoma, il Trebuchet e il Verdana sono ideali per essere letti da tutti con meno difficoltà.

Come aiutare i dislessici a studiare? Associare ciò che si legge ad un'immagine mentale è un metodo di studio molto usato per i bambini con DSA. Qui possono venire in aiuto le mappe concettuali, meglio se arricchite di immagini, su carta come post-it, quaderni ad anelli, portalistini, schede e anche su supporti tecnologici utili per questo scopo.

Quale scienziato era dislessico? Einstein, di fatto, manifestava i segni di un Disturbo Specifico dell'Apprendimento ed in particolare di dislessia: le fonti riferiscono che egli trasponeva ed ometteva le lettere, i numeri e le formule nella

scrittura, componeva frasi senza ordine e infatti durante gli studi ha sempre ottenuto voti mediocri nelle ...

Cosa non far fare ad un dislessico? insistere a farlo copiare alla lavagna. insistere a farlo scrivere sotto dettatura. far scrivere “rotondo” far scrivere in stampato minuscolo o maiuscolo.

Come legge un dislessico lieve? Un normolettore legge in modo piuttosto lineare da sinistra a destra e durante la lettura fa solo delle piccole pause per elaborare lo stimolo visivo. I movimenti oculari di un dislessico sono invece meno fluidi e scorrono anche da destra a sinistra. Inoltre le pause sono più lunghe e frequenti.

Che Lettere scambiano i dislessici? Il bambino spesso compie nella lettura e nella scrittura errori caratteristici come l'inversione di lettere e di numeri (es. 21 - 12) e la sostituzione di lettere (m/n; v/f; b/d).

Che vantaggi hanno i dislessici? Oltre alla creatività, immaginazione e abilità nel pensiero visuo-spaziale, le persone con dislessia possono avere altre abilità e talenti unici, come ad esempio una maggiore capacità di risolvere problemi complessi, pensiero astratto e comunicazione visuale.

Cosa vedono i dislessici? I lettori dislessici riferiscono di vedere le lettere e le parole che si muovono e cambiano direzione e orientamento. Inoltre, perdono frequentemente il segno durante la lettura, saltando parole e righe (Fig. 1).

Che errori fanno i dislessici? Alcuni esempi di segnali di dislessia: errori durante la lettura: scambi di vocali, scambi di consonanti simili visivamente o fonologicamente (d al posto di b, p al posto di q e viceversa) fatica e lentezza a copiare dalla lavagna.

Chi sono i personaggi famosi dislessici?

Chi è dislessico ha la 104? Di fatto, raramente, un bambino o ragazzo DSA riceve la certificazione della 104/92: succede nei casi in cui il disturbo sia grave o molto severo o nel caso in cui ci sia una comorbidità con altri disturbi.

Che sport è meglio per un bambino dislessico? Un altro problema che gioca a svantaggio dei ragazzi con DSA è il fatto che per la pratica sportiva si richiede l'intervento diretto del sistema attentivo. Gli sport situazionali (tennis, arti marziali,

scherma) e quelli individuali (equitazione, atletica, danza, nuoto) meglio si addicono al recupero.

Che lavoro fanno i dislessici? In campo artistico le risorse dislessiche sono di ottimo supporto per attori e pittori, fotografi e scultori, registi e scrittori, musicisti e cantanti, sceneggiatori e costumisti.

Perché si nasce con la dislessia? Un ipotesi sull'origine del disturbo vede la dislessia come il risultato di un deficit nella capacità del cervello di elaborare i suoni, soprattutto durante l'infanzia, così che chi ne è affetto fatica a imparare le connessioni tra suoni del linguaggio e parole su una pagina.

Come ragionano i dislessici? Come ragionano i dislessici? Le persone dislessiche di solito ragionano per passaggi e hanno bisogno di più tempo per esaminare un problema o prendere una decisione. Spesso, una persona con dislessia può sentirsi in difficoltà prima ancora di affrontare anche i compiti più semplici.

Chi è dislessico può fare l'università? Un ragazzo dislessico può fare l'università? Certamente. Lo stato italiano nella legge 170 del 2010 dichiara la finalità di garantire il diritto allo studio alle persone soggette a dislessia, con pari opportunità rispetto ai coetanei.

Come far studiare un dislessico? Apprendono rapidamente attraverso l'osservazione, la dimostrazione, la sperimentazione e gli aiuti visuali. Spesso sono molto vivaci e tendono a evidenziare ciò che sanno fare bene per sopperire alla mancanza di ciò che a loro risulta difficile ottenere. La lettura può apparire molto lenta e/o molto scorretta.

Chi trasmette la dislessia? La componente ereditaria e genetica è una delle cause considerate sull'origine dei DSA. Vi sono state diverse ipotesi e studi sulle causa genetiche dei DSA e molti dati dimostrano una maggiore probabilità per un bambino con un genitore con tale disturbo di manifestare problemi di apprendimento.

Come vedono i numeri i dislessici? La “dislessia dei numeri” Quando i numeri presentano lo zero, è molto frequente la sua omissione o anche l'aggiunta (il caso in cui, come già detto, 1.001 viene letto come 101 o 10.001). Questo tipo di errori può compromettere la comprensione della grandezza e delle quantità a cui i numeri si

riferiscono.

Come scrive il dislessico? Usa caratteri sans serif, come Arial e Comic Sans, che rendono il testo meno affollato. Le alternative sono Verdana, Tahoma, Century Gothic, Trebuchet, Calibri, Open Sans. La dimensione del carattere deve essere di 12-14 punti o equivalente (per esempio 1-1,2 em / 16-19 px).

Che attività proporre ad un dislessico? Tra le attività più strutturate di prevenzione troviamo: Discriminazione delle differenze tra le immagini – il bambino, ricercando le differenze tra varie immagini proposte, imparerà a coglierne i dettagli, a potenziare l'attenzione su tempi prolungati e ad esercitare l'esplorazione visiva.

Come aiutare un bambino dislessico a leggere? Leggete spesso con vostro figlio, per esempio con il paired reading (leggere insieme), alternandovi nella lettura di brevi frasi e brani; leggetegli libri di narrativa per ragazzi, proponetegli albi illustrati e fumetti, avviatelo all'ascolto di audiolibri o di libri digitali. Sostenetelo emotivamente e siate empatici.

Cosa vede un bambino dislessico quando legge? I lettori dislessici riferiscono di vedere le lettere e le parole che si muovono e cambiano direzione e orientamento. Inoltre, perdono frequentemente il segno durante la lettura, saltando parole e righe (Fig. 1).

Come si può migliorare la dislessia?

Solid State Microwave Power Oscillator Design

Q: What is a solid state microwave power oscillator?

A: A solid state microwave power oscillator is an electronic device that generates high-frequency electromagnetic waves without the use of vacuum tubes. Instead, it employs solid-state components such as transistors or diodes to produce microwave power.

Q: What are the advantages of solid state microwave power oscillators?

A: Solid state microwave power oscillators offer several advantages over vacuum tube oscillators, including:

- Compact size and lightweight
- High efficiency and long life
- Wide frequency range and high power output
- Improved reliability and reduced maintenance

Q: What are the key considerations in designing a solid state microwave power oscillator?

A: Key considerations include:

- Choosing the appropriate semiconductor material and device structure
- Optimizing the circuit topology for high gain and stability
- Selecting proper heat dissipation techniques
- Matching the oscillator to the load impedance
- Minimizing parasitic effects

Q: What are some common applications for solid state microwave power oscillators?

A: Solid state microwave power oscillators find applications in:

- Radar and communication systems
- Microwave heating and annealing
- Medical imaging and therapy
- Aerospace and defense industries

Q: What are the future trends in solid state microwave power oscillator design?

A: Future trends include:

- Integration of multiple functions into a single chip
- Development of wideband and tunable oscillators
- Increased power output and efficiency

- Exploration of new semiconductor materials and technologies

Thermoplastic Aromatic Polymer Composites: A Study of the Structure, Processing, and Properties

Introduction

Thermoplastic aromatic polymer (TAP) composites are a class of materials that offer exceptional strength, stiffness, and lightweight properties. They are composed of a thermoplastic matrix, such as polyetheretherketone (PEEK), and a reinforcing phase, typically carbon fibers.

Question: What are the unique properties of TAP composites?

Answer: TAP composites are characterized by their high strength-to-weight ratio, chemical resistance, and excellent electrical properties. They are also resistant to fatigue and creep, making them suitable for demanding applications.

Structure and Processing

TAP composites consist of carbon fibers embedded in a thermoplastic matrix. The structure and properties of the composite are influenced by the fiber orientation, fiber volume fraction, and processing conditions. The composites are typically manufactured using a compression molding technique, which involves heating and consolidating the materials under pressure.

Question: How does the fiber orientation affect the composite's properties?

Answer: The fiber orientation plays a critical role in determining the mechanical properties of the composite. Aligned fibers provide the highest strength and stiffness in the direction of alignment, while randomly oriented fibers result in more isotropic properties.

Properties and Applications

TAP composites exhibit excellent mechanical properties, including high tensile strength, flexural strength, and impact resistance. They are also highly resistant to chemicals, heat, and wear. These properties make them suitable for a wide range of applications, such as automotive components, aerospace structures, medical

devices, and sporting goods.

Question: What are the potential limitations of TAP composites?

Answer: TAP composites can be expensive to manufacture compared to other materials. They are also susceptible to moisture absorption, which can affect their dimensional stability.

Conclusion

Thermoplastic aromatic polymer composites are advanced materials that offer exceptional properties and versatility. Understanding their structure, processing, and properties is crucial for optimizing their performance and maximizing their applications.

> *libri di chimica per dislessici*, *solid state microwave power oscillator design*, *thermoplastic aromatic polymer composites a study of the structure processing and properties of carbon fibre reinforced polyetheretherketone and related materials*

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