Intangible Assets Accounting (IAS 38) Training Course

Professional Development Training Course Outline

Category	ACCOUNTING & FINANCE	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Intangible Assets Accounting under IAS 38 is a critical area in modern financial reporting, especially in a knowledge-driven and innovation-led global economy. Organizations today rely heavily on intellectual property, digital assets, research and development, and brand value, making it essential for finance professionals to understand recognition, measurement, and disclosure requirements. Intangible Assets Accounting (IAS 38) Training Course delivers comprehensive, SEO-rich insights into intangible asset valuation, amortization, impairment testing, and compliance with International Financial Reporting Standards (IFRS), ensuring participants gain practical expertise aligned with global best practices.

With increasing scrutiny from regulators and investors, accurate accounting for intangible assets has become a strategic priority. This training emphasizes high-impact keywords such as IFRS compliance, asset capitalization, financial transparency, fair value measurement, and audit readiness. Participants will develop actionable skills to manage intangible assets effectively, avoid common reporting errors, and enhance financial statement credibility in competitive and highly regulated markets.

Programme Curriculum

Intangible Assets Accounting (IAS 38) Training Course

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Course Objectives

1. Understand IAS 38 recognition criteria and asset classification frameworks
2. Apply capitalization vs expense decision-making using IFRS standards
3. Master amortization techniques and useful life estimation methods
4. Implement impairment testing and recoverable amount calculations
5. Analyze research and development cost treatment under IAS 38
6. Evaluate internally generated intangible assets and goodwill limitations
7. Strengthen financial reporting transparency and compliance accuracy
8. Interpret disclosure requirements for intangible assets in financial statements
9. Apply fair value measurement and revaluation models effectively
10. Enhance audit readiness and regulatory compliance strategies
11. Develop expertise in digital assets and intellectual property accounting
12. Improve financial analysis using intangible asset performance indicators
13. Integrate global accounting standards into organizational reporting systems

Organizational Benefits

- Improved financial reporting accuracy and compliance
- Enhanced decision-making through reliable asset valuation
- Reduced risk of audit issues and regulatory penalties
- Strengthened investor confidence and transparency
- Better management of intellectual property and digital assets
- Increased operational efficiency in accounting processes
- Alignment with global IFRS standards
- Enhanced internal controls and governance frameworks

Target Audiences

1. Financial accountants and reporting professionals
2. Auditors and compliance officers
3. Finance managers and controllers
4. CFOs and senior finance executives
5. Investment analysts and valuation experts
6. Tax consultants and regulatory advisors
7. Business owners and entrepreneurs
8. Risk management and internal audit professionals

Course Duration: 5 days

Course Modules

Module 1: Introduction to IAS 38 Framework

- Overview of IAS 38 principles and IFRS alignment
- Definition and classification of intangible assets
- Recognition criteria and control requirements
- Initial measurement and cost allocation
- Practical examples of asset identification
- Global case study: Tech company valuation of software assets

Module 2: Recognition and Measurement

- Capitalization vs expense decision frameworks
- Cost models and revaluation approaches
- Internally generated vs acquired assets
- Measurement challenges and solutions
- Industry-specific accounting treatments
- Global case study: Pharmaceutical R&D capitalization

Module 3: Amortization and Useful Life

- Amortization methods and schedules
- Determining useful life and residual value
- Finite vs indefinite life assets
- Changes in accounting estimates
- Impact on financial statements
- Global case study: Brand valuation and amortization

Module 4: Impairment of Intangible Assets

- Impairment indicators and triggers
- Recoverable amount calculation methods
- Value in use vs fair value less costs
- Impairment loss recognition and reversal
- Integration with IAS 36
- Global case study: Telecom license impairment

Module 5: Research and Development Costs

- Differentiating research vs development phases
- Capitalization criteria for development costs
- Expense recognition rules
- Documentation and compliance requirements
- Financial reporting implications
- Global case study: Biotech innovation accounting

Module 6: Internally Generated Intangible Assets

- Recognition challenges and limitations
- Brand, customer lists, and goodwill treatment
- Measurement reliability concerns
- Disclosure requirements
- Strategic implications for businesses
- Global case study: Startup valuation challenges

Module 7: Presentation and Disclosure

- Financial statement presentation requirements
- Disclosure of accounting policies
- Transparency and investor communication
- Notes to financial statements
- Compliance with IFRS reporting standards
- Global case study: Multinational reporting practices

Module 8: Advanced Topics and Emerging Trends

- Digital assets and cryptocurrency accounting
- Intellectual property valuation techniques
- Impact of AI and technology on accounting
- ESG considerations and intangible assets
- Future trends in IFRS standards
- Global case study: Digital platform asset valuation

Training Methodology

- Interactive lectures with real-world IFRS applications
- Case study analysis from global industries
- Group discussions and peer learning sessions
- Hands-on exercises and financial simulations
- Practical problem-solving workshops
- Assessment quizzes and knowledge checks
- Expert-led discussions on emerging trends

- Scenario-based learning for decision-making skills

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.com or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.

f. Payment should be done at least a week before commence of the training, to FINESKILL TRAINING CENTER account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
07 Sep 2026	11 Sep 2026	Physical	$1,500
14 Sep 2026	18 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$1,500
28 Sep 2026	02 Oct 2026	Physical	$1,500
05 Oct 2026	09 Oct 2026	Physical	$1,500

Start Date	End Date	Location	Price
12 Oct 2026	16 Oct 2026	Physical	$1,500
19 Oct 2026	23 Oct 2026	Physical	$1,500
26 Oct 2026	30 Oct 2026	Physical	$1,500

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com