

## Standard Rulebook on IAS 38

Resource Number: RS024/2026

### Resource Details

<b>Country</b>	Global	<b>Group</b>	International Financial Reporting Standard (IFRS)
<b>Category</b>	Issued by International Accounting Standards Board (IASB)	<b>Sub-Category</b>	IAS 38 (Intangible Assets)
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<b>Effective Date</b>	2014-05-01		
<b>Short Brief</b>	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.