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Hard to reflect the value of intangible assets by using International accounting standard





Synopsis: Under international accounting standards, research expenditure are not generally to be treated as an investment, and the development expenditure will only reach a series of tests in order to reflect the contribution of the company's revenue and earnings. Thus, a relatively small amount of intangible assets appear on the balance sheets of many companies.

According to KPMG and Deloitte's analysis, confirmed intangible asset is accounted for 30% - 40% of the purchase price.