

## CHAPTER 12

### GOODWILL AND OTHER INTANGIBLE ASSETS

#### ASSIGNMENT CLASSIFICATION TABLE

Description	Brief Exercise	Exercise	Problem	Writing Assignment
1. Importance of intangible assets	1			
2. Characteristics of intangible assets	2, 3		1, 2, 3	
3. Recognition, measurement of purchased intangibles	2, 3, 4, 5, 6, 7, 8, 10, 14	1, 2, 3, 5, 8, 7	4	1, 5
4. Recognition, measurement of internally developed intangibles	2, 3, 6, 7, 8, 9, 11, 12	4, 5, 6, 7, 8, 9, 10, 11	1, 5	2, 3, 5
5. Subsequent accounting for intangibles	9, 12, 13, 14, 15	4, 5, 6, 7, 8, 9, 10, 11, 12	2, 4, 5, 6, 7, 9	3, 5
6. Accounting for specific types of intangibles	10	1, 2, 3, 6, 7, 9, 10	3, 7, 8	
7. Impairment of limited-life and unlimited-life intangibles	16, 17, 18	11, 13, 14, 15, 16, 17, 18	7, 8, 9	
8. Accounting for goodwill	19, 20, 21	2, 3, 19, 20, 21	3, 4, 10, 11, 12, 13	1, 4, 5
9. Disclosure			1, 3, 5	
10. ASPE v. IFRS	13, 15, 16, 17, 20, 21	1, 10, 11, 13, 14, 15, 16, 17, 18, 20, 21	2, 3, 6, 10, 11	3, 6
11. * Basic approaches to valuing goodwill	22	22, 23, 24, 25, 26	12, 13	1, 4

\*This material is covered in an Appendix to the chapter.

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**Joacim Rocklöv**



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in the seventh chapter we have the narrative given by himself

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web the corinthians launched an invasion of corcyra herself meeting the enemy forces near the sybota islands at the mouth of the corfu channel this time the corinthians bolstered by peloponnesian allies were numerically superior to their foes and managed to rout the corcyraean forces in the initial engagement which prompted the athenians to

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