# Intermediate Financial Accounting I

# Intangible Assets

# Chapter Outline

- Definition and common types of intangible assets
- Valuation and costs of intangibles
- Accounting for finite-life intangibles and intangibles with indefinite lives.
- Accounting for patents, copyrights, franchise and licenses, trade names and trademarks, and start-up costs.

# Wileyplus Intermediate Accounting Intangible Assets

Donald E. Kieso, Jerry J. Weygandt

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