

## Intangible Assets

### Chapter Outline

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- 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.

# Intermediate Accounting Intangible Assets Solutions

**Donald E. Kieso**



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