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FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	49. Sitzung GFA / 16.06.2025 / 16:00 – 17:00 Uhr
TOP:	02 – Immaterielle Werte
Thema:	Aktuelle Entwicklungen und Aktivitäten zur Berichterstattung über immaterielle (Vermögens-)Werte und Ressourcen
Unterlage:	49_02a_GFA_Imma_IASB

IASB Research Project “Intangible Assets”



IASB Meeting May – Objectives of the Project [Source: IASB Update May 2025]

The IASB decided the **objectives** of the project are:

- to **improve the usefulness of information** entities provide about intangible items in their financial statements; and
- to **update IAS 38 *Intangible Assets***, in particular to make it more suitable for newer types of intangible items and new ways of using them.

IASB Research Project “Intangible Assets”



IASB Meeting May – Prioritisation of Broad Groups of Topics (1/3) [Source: IASB Update May 2025]

The IASB decided:

to begin work on the project by exploring **two initial streams** in parallel, namely:

- assessing **user needs** for information about recognised and unrecognised intangible assets and expenditure associated with them in the financial statements; and
- considering whether to update the **definition** of an intangible asset, associated **guidance** and **some aspects of the recognition criteria**, by initially using, as test cases, application issues related to **newer types** of intangible assets and new ways of using them; and then considering the effects of any potential amendments on the broader population of intangible assets;

IASB Research Project “Intangible Assets”



IASB Meeting May – Prioritisation of Broad Groups of Topics (2/3) [Source: IASB Update May 2025]

b) to explore, once work on the groups of topics listed in (a) has progressed sufficiently:

- **accounting for intangible assets held for investment**, based on the intended use or purpose of holding an asset and using test cases that could include some carbon credits and cryptocurrencies;
- **broader aspects of the recognition requirements** in IAS 38; and
- improvements to the **disclosure requirements** related to recognised and unrecognised intangible assets and the expenditure associated with them;

IASB Research Project “Intangible Assets”



IASB Meeting May – Prioritisation of Broad Groups of Topics (3/3) [Source: IASB Update May 2025]

c) to consider whether to explore, once work on the group of topics listed in (b)(ii)–(iii) has progressed sufficiently, topics related to improving:

- the **comparability** of information about **acquired and internally generated** intangible assets; and
- the usefulness of information about intangible assets acquired in a **business combination**.

IASB Research Project “Intangible Assets”



IASB Meeting May – Further Decisions [Source: IASB Update May 2025]

The IASB also tentatively decided:

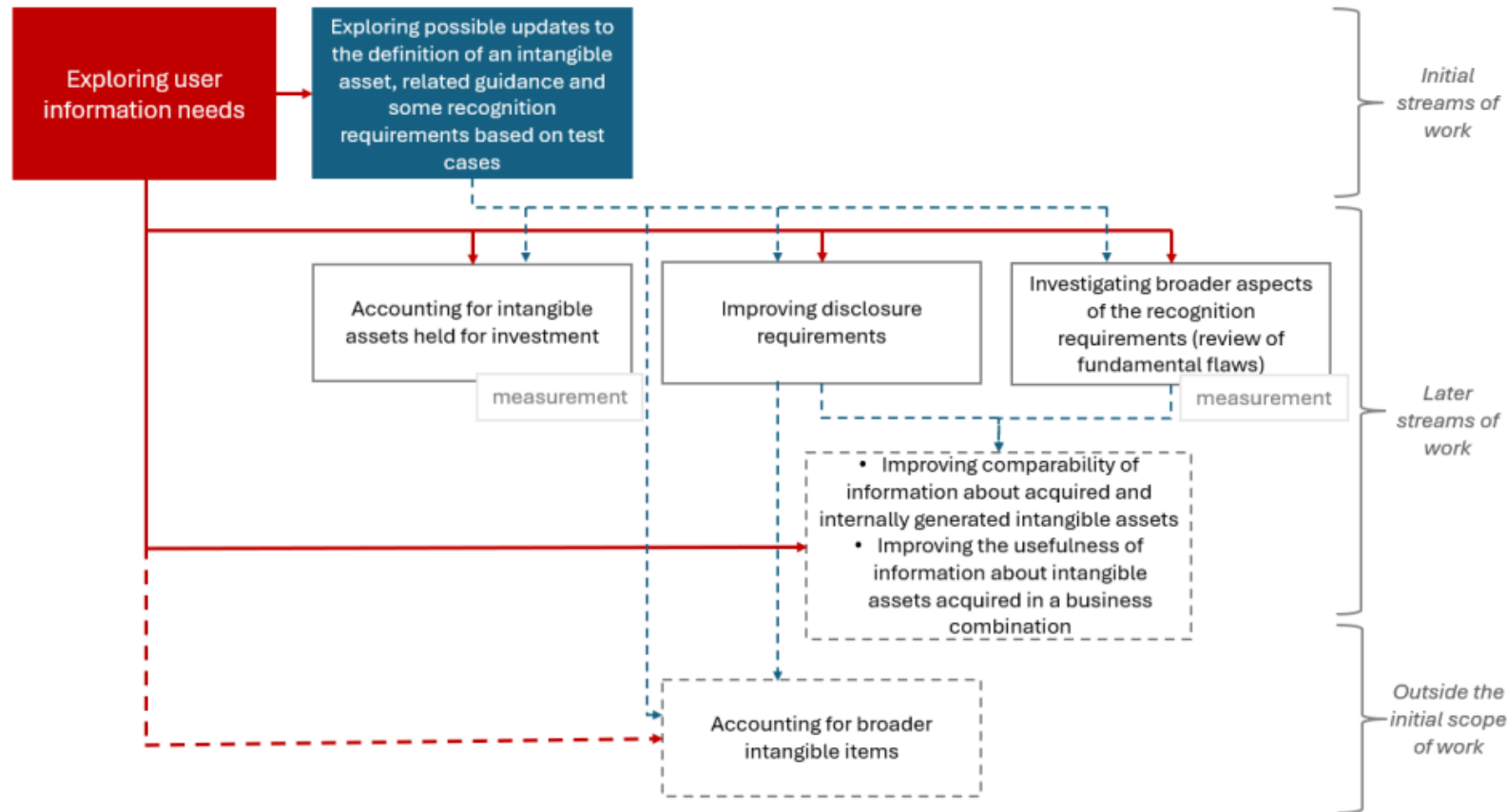
- a) to explore improving **measurement** of intangible assets in the context of work on other groups of topics rather than as a separate topic;
- b) to consider whether to explore reporting a **broader range of intangible items** in the financial statements once work on other groups of topics has sufficiently progressed; and
- c) **not** to explore:
 - accounting for intangible assets covered by other IFRS Accounting Standards; or
 - consistency of labels for intangible items.

IASB Research Project “Intangible Assets”

IASB Meeting June – Project Plan / Prioritisation of Topics [Source: Staff Paper 17]



Appendix A—Prioritisation of topics in the Intangible Assets project

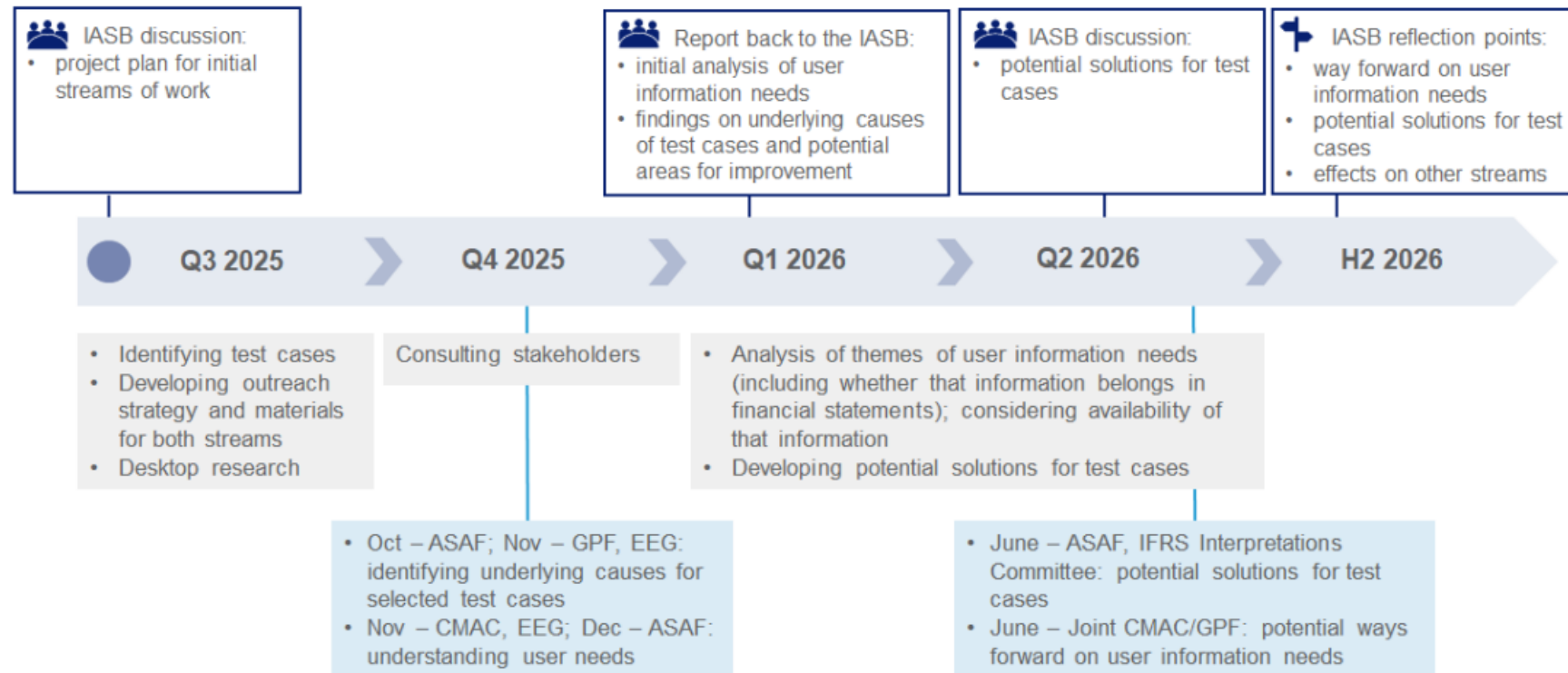


IASB Research Project “Intangible Assets”



IASB Meeting June 25 – Project Plan / Indicative Timeline Initial Streams [Source: Staff Paper 17]

Appendix B—Indicative timeline for the initial streams of work*



*The timings of IASB discussions and consultative group consultations may change depending on initial findings