



Fakultas
Ekonomi & Bisnis
School of Economics & Business
Telkom University

S1 AKUNTANSI

Akuntansi Keuangan 1

Pertemuan 14

Intangible Asset

W e l c o m e

Ini adalah mata kuliah Akuntansi Keuangan I
dengan topik:

Intangible Asset

Dosen:



Dini Wahjoe Hapsari



Wiwin Aminah



Tri Utami Lestari



THIRD EDITION | Intermediate
ACCOUNTING
IFRS EDITION



Home

Pertemuan ini akan membahas *intangible asset*.

Silahkan klik tombol yang ingin Anda Pelajari.



Pokok Bahasan



Kesimpulan



Capaian



Video Animasi



Link



Bahasan



Kuis/Latihan



Pustaka





Pokok Bahasan

Pokok bahasan dalam modul ini akan membahas pengertian intangible asset. Karakteristik, valuation dan amortisasi Intangible Asset. Sampai dengan impairment dari Intangible Asset.



Capaian

Setelah memperoleh pokok bahasan maka mahasiswa diharapkan dapat memahami dan menjelaskan pengertian, valuation, amortisasi dan impairment Intangible Asset.



Bahasan

1. Pengertian dan karakteristik *Intangible Asset*

2. *Valuation*

3. Amortisasi

4. Tipe-tipe *Intangible Asset*

5. *Impairment Intangible Asset*

1. Pengertian dan karakteristik *Intangible Asset*

Secara umum Aktiva Tak Berwujud adalah kekayaan perusahaan yang tidak memiliki bentuk fisik, tetapi bermanfaat bagi perusahaan karena hak-hak yang melekat pada pemiliknya.

Characteristics

- ◆ Identifiable.
- ◆ Lack physical existence.
- ◆ Not monetary assets.

Normally classified as non-current asset.

2. Valuation

Purchased Intangibles

- ◆ Recorded at cost.
- ◆ Includes all acquisition costs plus expenditures to make the intangible asset ready for its intended use.
- ◆ Typical costs include:
 - ▶ Purchase price.
 - ▶ Legal fees.
 - ▶ Other incidental expenses.

Internally Created Intangibles

- ◆ Might include patents, computer software, copyrights, and trademarks.
- ◆ Companies expense all research phase costs and some development phase costs.
- ◆ Certain development costs are capitalized once economic viability criteria are met.
- ◆ **IFRS** identifies several specific criteria that must be met before development costs are capitalized.

3. Amortisasi

Limited-Life Intangibles

- ◆ Amortize by systematic charge to expense over useful life.
- ◆ Amortization expense should reflect the pattern in which the company consumes or uses up the asset.
- ◆ Credit asset account or accumulated amortization.
- ◆ Amortization should be cost less residual value.
- ◆ Companies must evaluate the limited-life intangibles annually for impairment.

Indefinite-Life Intangibles

- ◆ No foreseeable limit on time the asset is expected to provide cash flows.
- ◆ No amortization.
- ◆ Must test indefinite-life intangibles for **impairment** at least annually.

4. Tipe-tipe *Intangible Asset*

1. Marketing-related.
2. Customer-related.
3. Artistic-related.
4. Contract-related.
5. Technology-related.
6. Goodwill.

Marketing-Related Intangible Assets

- ◆ Examples:

- ▶ **Trademarks** or **trade names**, newspaper mastheads, Internet domain names, and non-competition agreements.

- ◆ Under common law, the right to use a trademark or trade name rests exclusively with the original user as long as the original user continues to use it.

- ◆ Capitalize purchase price.

- ◆ No amortization.



Customer-Related Intangible Assets

- ◆ **Examples:**

- ▶ Customer lists, order or production backlogs, and both contractual and non-contractual customer relationships.

- ◆ Capitalize acquisition costs.

- ◆ Amortized to expense over useful life.

Artistic-Related Intangible Assets

- ◆ **Examples:**
 - ▶ Plays, literary works, musical works, pictures, photographs, and video and audiovisual material.
- ◆ **Copyright** granted for the **life of the creator plus 70 years**.
- ◆ Capitalize costs of acquiring and defending.
- ◆ Amortized to expense over useful life if less than the legal life.

The
WALT DISNEY
Company and Mickey
Mouse

Contract-Related Intangible Assets

◆ Examples:

- ▶ Franchise and licensing agreements, construction permits, broadcast rights, and service or supply contracts.
- ◆ **Franchise** (or license) with a limited life should be amortized as operating expense over the life of the franchise.
- ◆ Franchise with an indefinite life should be carried at cost and not amortized.



Technology-Related Intangible Assets

◆ Examples:

- ▶ Patented technology and trade secrets granted by a government body.

- ◆ **Patent** gives holder exclusive use for a period of 20 years.
- ◆ Capitalize costs of purchasing a patent.
- ◆ Expense all R&D costs and any development costs incurred before achieving economic viability.
- ◆ Amortize over legal life or useful life, whichever is shorter.



The Canon logo, consisting of the word "Canon" in a red, italicized, serif font.

The Samsung logo, featuring the word "SAMSUNG" in white, uppercase, sans-serif font inside a blue oval.

Goodwill

Conceptually, represents the future economic benefits arising from the other assets acquired in a business combination that are not individually identified and separately recognized.

Only recorded when an entire business is purchased.

Goodwill is measured as the ...

*excess of cost **over** the fair value of the identifiable net assets (assets less liabilities) acquired.*

Internally created goodwill should not be capitalized.

5. Impairment Intangible Asset

An intangible asset is **impaired** when a company is not able to recover the asset's carrying amount either through using it or by selling it.

The specific procedures for recording impairments depend on the type of intangible asset—

1. limited-life or
2. indefinite-life (including goodwill).



Kesimpulan

1. Intangible asset merupakan kekayaan perusahaan yang tidak memiliki wujud
2. Valuation intangible asset adalah penjumlahan cost dan biaya-biaya perolehan intangible asset (membeli atau membangun)
3. Penyusutan pada intangible asset disebut amortisasi
4. Tipe-tipe intangible asset : marketing-related, customer-related, artistic-related, contract-related, technology-related dan goodwill



Video Animasi

Klik Link berikut:



Kuis/Latihan

Pengisian kuis dilakukan dengan menggunakan Moodle !!!



Link

1. [Link IAI](#)

<http://iaiglobal.or.id/v03/home>



Pustaka

- Kieso, Weygandt, Warfield (2018). *Intermediate Accounting IFRS Edition* (3rd Edition). Prentice Hall
- Kartikahadi, Rosita Uli, Merliyana, Silvia Veronica, Ersya Tri Wahyuni (2016). *Akuntansi Keuangan Berdasarkan SAK berbasis IFRS Buku 1* (edisi kedua). IAI. Jakarta

*Enjoy The Class
and*

