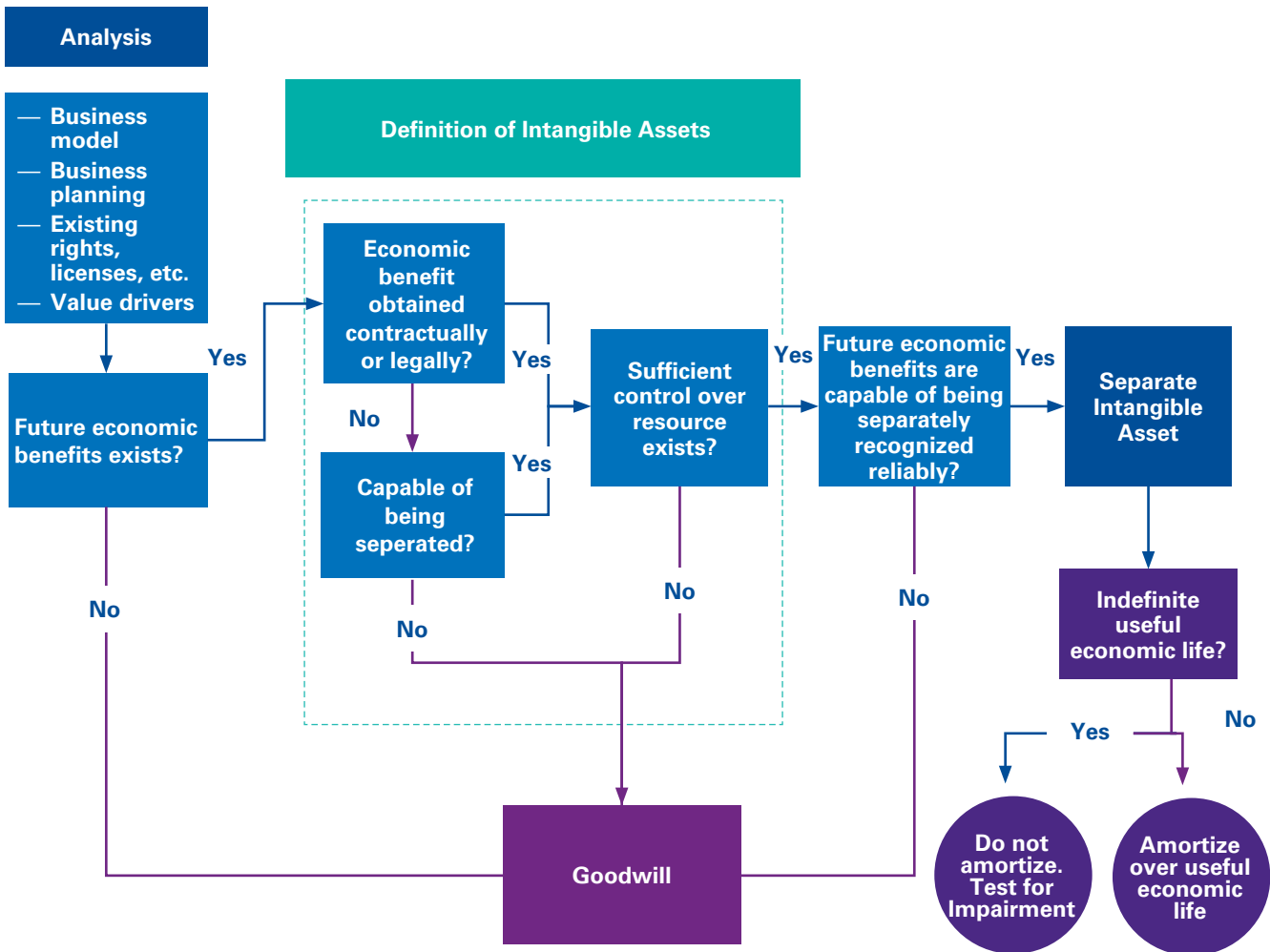




Identifying intangible assets



Recognition criteria for intangible assets are stated in ASC 805. An intangible asset can only be recognized apart from goodwill if the relevant recognition criteria of ASC 805 are met.



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