Overview

This course seeks to understand intangible asset issues from a management accounting, financial accounting and auditing perspective. The gap between the market value of firms and the capitalisation of their assets in the balance sheet highlights the value that investors are prepared to attribute to the "intangible resources" of many organisations (such as financial service, consulting, software development and e-commerce companies). The value generating potential of such organisations is attributed to resources, and competencies in managing these resources, that the traditional accounting system is often both unable and unwilling to represent in explicit financial terms. Based on the premise that long term sustainable value creation is best achieved from collaborative organisational practices and transparency among all stakeholders, this course aims to identify these "intangible resources" and to examine their role in achieving superior financial performance. The course examines how intangible assets are treated from a financial accounting perspective given International Financial Reporting Standards (IFRS), and offers a critical understanding of measurement and auditing challenges. Additionally, the course incorporates performance measurement frameworks that seek to represent intangible resources often not captured within conventional accounting systems (for example, the Balanced Scorecard and other methodologies that seek to meaningfully measure and evaluate intangibles). The types of intangible resources captured within such frameworks and how they are measured is examined also.
**Faculty**
UNSW Business School

**School**
School of Accounting

**Study Level**
Postgraduate

**Offering Terms**
Term 1

**Campus**
Kensington

**Delivery Mode**
Fully on-site

**Indicative contact hours**
3

**Timetable**
Visit timetable website for details
Course Outline

To access course outline, please visit:

ACCT5920 Course Outline
### Fees

<table>
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<th>Category</th>
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<tr>
<td>Commonwealth Supported Students</td>
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<td>Domestic Students</td>
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<td>International Students</td>
<td>$6030</td>
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**DISCLAIMER**

Please note that the University reserves the right to vary student fees in line with relevant legislation. This fee information is provided as a guide and more specific information about fees, including fee policy, can be found on the [fee website](#).

For advice about fees for courses with a fee displayed as "Not Applicable", including some Work Experience and UNSW Canberra at ADFA courses, please contact the relevant Faculty.

Where a Commonwealth Supported Students fee is displayed, it does not guarantee such places are available.
Pre-2019 Handbook Editions

Access past handbook editions (2018 and prior)

Pre-2019 Handbook Editions
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Authorised by Deputy Vice-Chancellor (Academic)
CRICOS Provider Code 00098G
ABN: 57 195 873 179