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Next

Intangible assets on the balance sheet

Period Ending	Jun 30, 2012	Mar 31, 2012	Dec 31, 2011
Assets			
Current Assets			
Cash And Cash Equivalents	14,042,000	30,267,000	24,542,000
Short Term Investments	2,873,000	3,580,000	7,719,000
Net Receivables	14,109,000	13,877,000	13,137,000
Inventory	7,697,000	8,800,000	8,285,000
Other Current Assets	2,894,000	2,983,000	2,633,000
Total Current Assets	41,615,000	57,007,000	54,316,000
Long Term Investments	-	-	-
Property Plant and Equipment	16,622,000	14,824,000	14,738,000
Goodwill	21,412,000	16,338,000	16,138,000
Intangible Assets	20,199,000	18,157,000	18,138,000
Accumulated Amortization	-	-	-
Other Assets	3,891,000	3,956,000	3,773,000
Deferred Long Term Asset Charges	4,911,000	6,540,000	6,540,000
Total Assets	115,750,000	116,194,000	113,644,000
Liabilities			
Current Liabilities			
Accounts Payable	17,800,000	14,389,000	16,463,000

	Year ended at December		Three months ended	
	2008	2007	2008	2007
Non-current assets				
Property, plant and equipment	153,836	4,134,384	4,726,771	4,550,000
Goodwill	19,623	6,921,431	6,627,675	8,000,000
Controlled investments	1,000	1,000	1,000	1,000
Intangible assets	2,105,304	5,920,417	582,219	5,920,417
Other non-current assets	1,000	1,000	1,000	1,000
Other financial assets	—	33,249	30,283	30,282
Other receivables	—	—	29,281	1,111
Deferred tax assets	—	—	29,281	—
Total	2,080,763	14,080,231	11,688,221	14,482,800
Current assets				
Property classified as held for sale	—	7,640	4,632	1,463
Development property	—	899,670	3,123,105	3,124,548
Prepaid expenses	—	1,984	1,984	1,984
Trade and other receivables	4,385	682,234	8,746,898	874,746
Inventory	1,000	1,000	1,000	1,000
Other financial assets	—	—	37,096	36,947
Deferred tax assets	—	—	—	4,647
Other receivables	—	—	—	—
Call and bank balances	4,385	2,260,267	3,730,809	3,730,754
Other current assets	—	—	—	—
Total	2,086,763	16,661,821	15,650,235	15,374,732

SAMPLE BALANCE SHEET			
ASSETS		LIABILITIES & EQUITY	
<i>Current Assets</i>		<i>Liabilities</i>	
Checking Account	5,000	<i>Current Liabilities</i>	
Savings Account	1,000	Accounts Payable	12,000
Petty Cash	500	Line of Credit	20,000
Accounts Receivable	22,000	Payroll Liabilities	7,000
Inventory	15,000		
Prepaid Insurance	6,000		
		Total Current Liabilities:	39,000
Total Current Assets:	49,500	<i>Noncurrent Liabilities</i>	
<i>Noncurrent Assets</i>		Long-term Debt (loan)	48,000
Accumulated Depreciation	-4,500	Total Liabilities:	87,000
Computer	7,000	<i>Equity</i>	
Building	65,000	Owner's Capital	35,000
Land	60,000	Retained Earnings	55,000
		Total Equity:	90,000
Total Noncurrent Assets:	127,000	Total Liabilities & Equity:	
			177,000
Total Assets:	177,000		

ABC Corporation					
Balance Sheet					
	2015	2016	2017	2018	2019
Assets					
Current assets:					
Cash	201,565	217,452	220,458	253,283	287,459
Accounts Receivable	6,120	7,085	7,881	8,540	9,046
Prepaid expenses	5,767	6,616	6,204	7,198	6,818
Inventory	9,366	11,521	11,790	12,637	13,610
Total current assets	222,819	242,674	246,333	281,658	316,935
Property & Equipment	54,600	50,820	48,174	46,322	45,025
Goodwill	4,296	4,152	4,692	4,844	4,620
Total Assets	281,715	297,646	299,199	332,624	366,580

	Annual			
	Quarterly			
Balance sheet	All numbers in thousands			
Period ending	31/03/2018	31/03/2017	31/03/2016	31/03/2015
Current assets				
Cash and cash equivalents	64,90,000	62,80,000	3,00,90,000	2,68,94,900
Short-term investments	2,69,60,000	1,08,40,000	-	2,70,11,800
Net receivables	1,76,90,000	1,41,90,000	1,55,70,000	1,73,21,100
Inventory	2,51,30,000	2,54,10,000	2,72,60,000	2,84,87,900
Other current assets	1,16,20,000	71,20,000	49,30,000	96,300
Total current assets	11,66,00,000	10,17,20,000	10,34,50,000	9,98,12,000
Long-term investments	30,000	70,000	3,20,000	32,39,000
Property plant and equipment	4,54,10,000	4,19,70,000	3,57,30,000	3,23,41,000
Goodwill	8,10,000	8,10,000	8,10,000	8,11,800
Intangible assets	36,70,000	37,00,000	1,20,000	2,20,300
Accumulated amortisation	-	-	-	-
Other assets	1,21,00,000	87,90,000	75,10,000	78,74,900
Deferred long-term asset charges	30,20,000	17,00,000	16,80,000	19,97,900
Total assets	17,86,20,000	15,70,60,000	14,79,40,000	14,42,99,000

Intangible assets on the balance sheet and audit fees. How should intangible assets be disclosed on the balance sheet. How are tangible and intangible assets respectively presented on the balance sheet. Intangible assets are reported on the balance sheet quizlet. Compute the total intangible assets on the balance sheet. Intangible assets are reported on the balance sheet. Recognising intangible assets on the balance sheet. How to record intangible assets on the balance sheet.

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