

Technical Guide on Internal Audit of Intangible Assets

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Intangible assets, primarily consisting of intellectual property, have emerged as a new source of wealth in the modern economy. The *Technical Guide on Internal Audit of Intangible Assets* is an essential tool for the internal auditors and others concerned, enabling them to play a crucial role in effective and efficient management of intangible assets. Emphasizing the "added value" approach to internal auditing, the Guide comprehensively deals with all the contemporary issues related to this area.

Significant Features of the Technical Guide are:

- ✓ Overview of legal framework relating to intangible assets in India.
- ✓ Detailed guidance on effective and efficient management of intangible assets.
- ✓ Overall approach of internal audit with reference to Standards on Internal Audit.
- ✓ Deals with internal audit of :-
 - Internal controls relating to intangible assets;
 - Accounting for intangible assets; and
 - Principal classes of intangible assets
- ✓ An illustrative internal audit programme for computer software.
- ✓ The Guide comes with a CD of the entire Guide to ensure ease of reference and reusability.

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