

comments on the discussion paper  
Determination of Fair Value of Intangible Assets for IFRS Reporting Purposes

Wang Haisu, Wen Hao  
Zhongnan University of Economics and Law, Wu Han, China

1. According to our experiences on the valuation on intangible assets in the transactional economy of China, it is very necessary to make a guidance of the valuation of intangible assets for IFRS purposes?
2. The guidance will provide reference and guidance for the definition and identification of intangible assets and the selection of valuation methods for Finance reporting.
3. According to our experiences on the valuation on intangible assets in China, we propose to set some special items for the issues of valuation on intangible assets in emerging market.
4. Some Proposals
  - (1) About the discussion on “ fair value less costs to sell”(items 3.10-3.12), we propose to define the “costs to sell”.
  - (2) About the discussion on “Characteristics of intangible assets” (item 4.7), we propose to pay more attention to the rights of intangible assets.
  - (3) About the discussion on “the type of intangible assets”(item 4.8), we propose to define the Characteristics of comparable intangible assets.
  - (4) About the discussion on “Active and inactive markets” (item 4.8), we propose to considerate the transparent transactions and available information, and the special obstacles to active market of intangible assets in emerging market and their effects on the valuation.

**address:**

**MBA School of Zhongnan University of Economics and Law  
No.114, Wuluo Road, Wuhan, Hubei province, China**

**e-mail:**

[whaisu@vip.163.net](mailto:whaisu@vip.163.net)

[wenhao1977@163.com](mailto:wenhao1977@163.com)

“IFRS报告为目的的无形资产公允价值确定讨论稿”的相关建议

汪海粟，文 豪

中国·武汉，中南财经政法大学

1. 根据我们对中国转型经济中无形资产评估实践的研究经验，该讨论稿提出制定以财务报告为目的的无形资产评估指南非常有必要。
2. 制定相关的指南对以财务为目的的无形资产评估中界定无形资产类型，选择合适评估方法具有参考和指导价值。
3. 根据我们在中国的无形资产评估实践与研究经验，对新兴市场中的无形资产评估涉及的一些特殊问题，建议制定特别条款提供指南。
4. 对讨论稿中涉及的相关内容的讨论
  - (1) 关于3.10-3.12，对“公允价值减去销售成本”的确定的讨论，对扣减的销售成本应该有明确的界定。
  - (2) 关于4.7对无形资产属性的讨论，更应该注意无形资产的权利属性。
  - (3) 关于对无形资产类型的讨论，应该明确作为可比较的无形资产应考虑的属性。
  - (4) 关于4.12-4.17对活跃市场和非活跃市场的讨论，应该考虑市场中交易的透明性和信息的可获得性。应该考虑新兴市场中无形资产活跃市场形成的特别障碍及其对无形资产评估的影响。

我们的联系地址：

中国湖北省武汉市武珞路114号 中南财经政法大学MBA学院，430060

E-mai:

[whaisu@vip.163.net](mailto:whaisu@vip.163.net)

[wenhao1977@163.com](mailto:wenhao1977@163.com)