

# An Analysis of Intangible Asset Accounting Under Indian Accounting Standard AS-26

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**Abstract:** *This paper summarizes the accounting and disclosure treatment of Intangible assets under the rules promulgated by the set standard for Intangible assets in India. In India, this issue is dealt by the AS-26, "Intangible Assets", issued by the Institute of Chartered Accountant (ICAI), the apex accounting institute of India. This standard was issued in 2002 and came into effect from 1-April-2003 and is mandatory for all enterprises.*

**Keywords:** AS - 26, Intangible assets, Recognition, Research and Development, Disclosure.