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<sup>10</sup>Nation not covered by an IAS/IFRS standard

<sup>11</sup>Haller ([2002](#)) provides a history of financial accounting developments in the EU, including the impact of 2005.

<sup>12</sup>National accounting requirements will still be needed in circumstances not covered by an IAS/IFRS; for example, to cover an issue that is jurisdiction specific.

<sup>13</sup>See Lev ([2001](#)), Upton ([2001](#)) and Wyatt ([2002a](#)) for a further discussion on the economic properties of intangible assets.

<sup>14</sup>See Aboody and Lev ([1998](#)), Abrahams and Sidhu ([1998](#)) and Healy et al. ([2002](#)).

<sup>15</sup>Under the Lev and Zarowin approach, reinstatement would occur once the project's feasibility has been established.

<sup>16</sup>Concerns regarding the degree of judgement required to apply the condition-based capitalization approach was stated by the FASB as one of the reasons why it was not adopted in the US (FASB, [1974](#)).

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