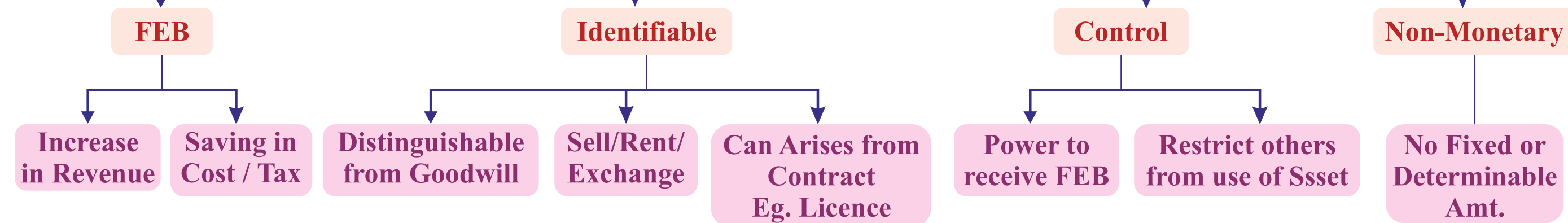


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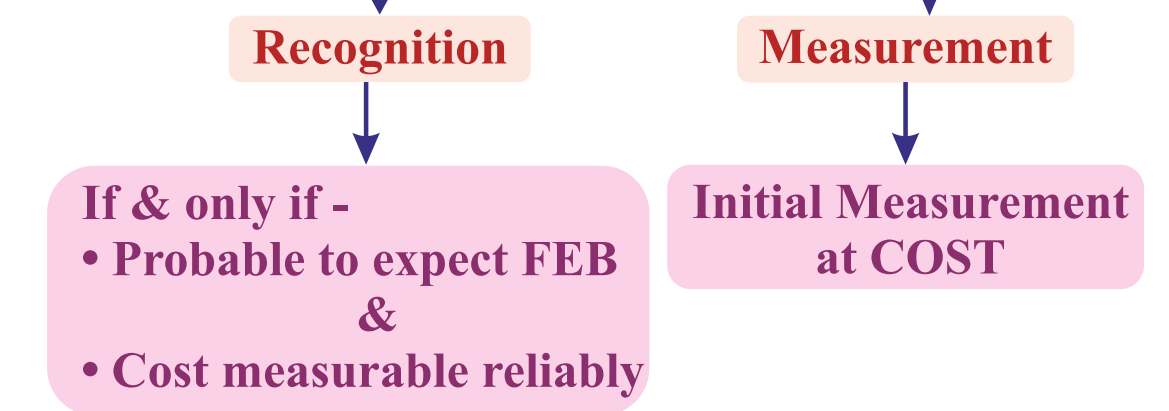
**1 7 Conditions of I.A.**

1. Identifiable
2. No Physical Substance
3. Non Monetary
4. Enterprise Control
5. Expected Future Eco. benefits. (FEB)
6. Held for Use
7. Cost Measured Reliably

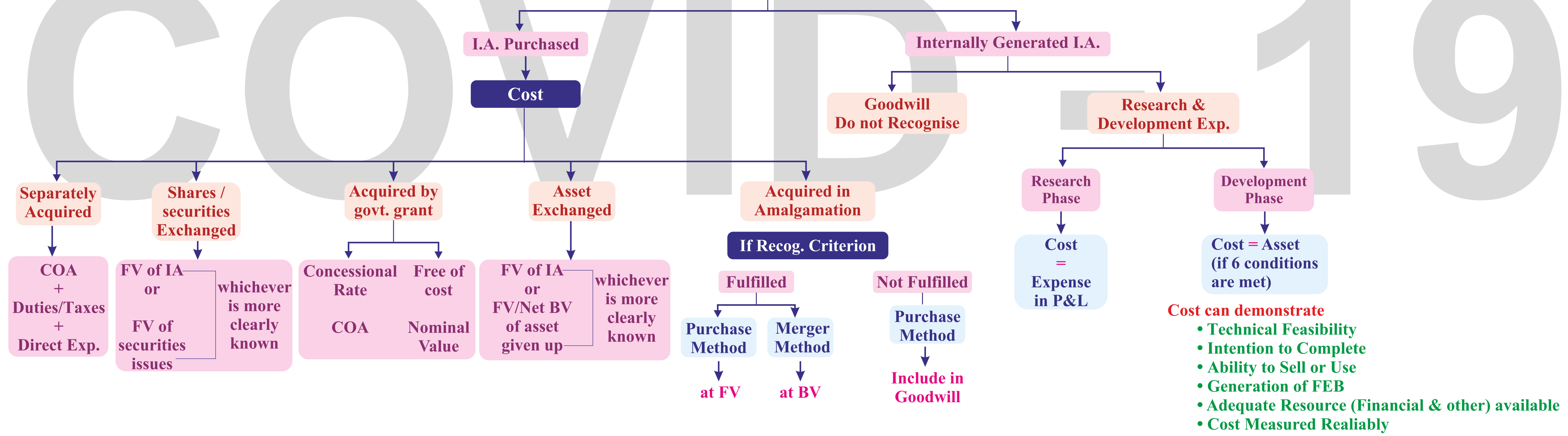
**2 Some Important Terms**



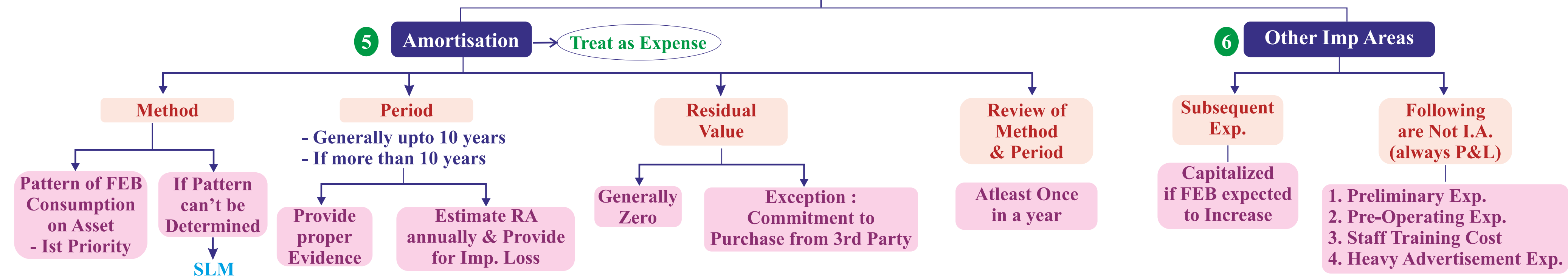
**3 Recognition & Measurement of I.A. (V.Imp)**



**4 How to Measure the Cost?**



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