

Amortization

[@wikipedia](#)

A reduction in the value of [Intangible Asset](#) over time, normally required to sustain particular sales.

It is similar to [Depreciation](#) of [Tangible Assets](#).

A popular example is [Amortization](#) of [R&D](#) in case it is capitalized (see [R&D record in P&L](#)).

See also

[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#)

[[Depreciation](#)]

[[R&D record in P&L](#)]