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## THE COMPOSITION AND SIGNIFICANCE OF INTANGIBLE ASSETS IN RELATION TO THE TOTAL ASSETS OF SOUTH AFRICAN JSE-LISTED COMPANIES

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### ABSTRACT

This study analyses the composition and significance of intangible assets (IA) in relation to total and non-current assets of 40 JSE-listed companies from 2015 to 2024. A quantitative approach was applied to audited financial data for the period 2015 to 2024. Results show that intangible assets comprise between 40% and 80% of non-current assets in knowledge-intensive sectors such as pharmaceuticals and technology, where patents, trademarks, and R&D dominate. Goodwill remains most significant in retail and tobacco, reflecting continued consolidation and brand-driven value. Regression analysis confirms a strong positive relationship between IA and total assets ( $p < 0.01$ ), underscoring the growing contribution of intangible resources to corporate value. The findings demonstrate that intangible assets are increasingly central to financial structure and competitiveness in South African listed firms, reinforcing the need for improved measurement and disclosure under IFRS to enhance reporting relevance and reliability.

**Keywords:** Goodwill, disclosure, valuation, measurement, correlation, mergers, acquisitions