



HKICPA seminar: **Auditing Impairment of Non-financial Assets – Key Judgmental Areas**

Programme Code: S150715S

Impairment of non-financial assets is an area of high estimation uncertainty and has long been one of the most critical and judgmental areas for auditors. The process of impairment assessment, including identifying cash-generating units, estimating the recoverable amount and recognizing an impairment loss, involves significant judgment and critical review of assumptions made about the future.

In this seminar, the speakers will cover challenging aspects of auditing an impairment assessment, including the application of key accounting concepts. They will also explore how to apply professional judgment and skepticism in auditing such a highly judgmental area.

Date	Wednesday, 15 July 2015
Time	7:00 p.m. – 8:30 p.m.
Venue	Hong Kong Institute of CPAs, 27/F., Wu Chung House, 213 Queen's Road East, Wanchai, Hong Kong.
Format	Seminar
Language	Cantonese
Fee	HK\$190 for HKICPA member or student; and IA/ HKIAAT member or student HK\$180 for online enrolment HK\$330 for non-member
Objectives	<ul style="list-style-type: none">• Apply key accounting concepts in auditing impairment• Learn tips on application of professional judgment and skepticism in auditing impairment
Speakers	<p>Maria Cheng, Audit partner, KPMG China</p> <p>Ms. Cheng is a partner of KPMG China's Audit Department. She specialises in consumer and industrial market.</p> <p>Eddie Ng, Director of Department of Professional Practice, KPMG China</p> <p>Ms. Ng is a director of KPMG China's Department of Professional Practice. She specialises in quality assurance and audit reporting and provides technical and training support on financial reporting and auditing matters.</p>
Participants	Auditors and accountants in charge of impairment testing
Competency	Auditing and assurance
Rating	Intermediate Level (Please refer to the Institute's online CPD Learning Resource Centre)
CPD hours	1.5



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HKICPA Event Enrolment Form (For Support Programme)

Finance & Operations Department,
Hong Kong Institute of CPAs,
37/F, Wu Chung House, 213 Queen's Road East, Hong Kong

**Please click here for online enrolment
(for HKICPA members only)**

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Course Information Enquiry:
2287 7386 / 2287 7253
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Deadline: 7 working days before the date of the programme

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	No.	Status (1)					
1							
2							
3							
4							

* Email address is for enrolment confirmation purpose. Please refer to note (2) for details.

Total (HK\$)

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The Institute reserves the right to allocate places to enable the enjoyment of more members in this event.

The Institute's decision is final. Applicant must submit the enrolment form 10 working days before the event.

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- Notes:
- Membership Status: **NP** = Non-Practising, **P** = Practising, **IA** = International Affiliate, **S** = Student, **HKIAAT** = HKIAAT Student or Member, **GAA** = GAA Passport holder, **NM** = Non-Member.
 - Successful applicants will receive confirmation of registration by email at least 3 working days before the event. Unsuccessful applicants will also be notified around the same time. If you have not heard from the Institute regarding your registration 2 working days before the event and if you have other enquiries related to the programme, please make enquiry at 2287 7386 or 2287 7253.
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 - All applications are on a first-come-first-served basis.
 - Application by fax will ONLY be accepted when payment is made by credit card. Cash is strictly not accepted. Please ensure all the particulars relating to payment are completed, otherwise the application cannot be processed. There is NO need to send in the enrolment form again if it has already been faxed to the Institute.
 - Please issue SEPARATE CHEQUE for each event.
 - NO REFUND/CANCELLATION will be entertained after the application is processed.
 - All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
 - The Institute reserves the right to change the venue, date, speaker or to cancel the event due to unforeseen circumstances.
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 - No unauthorized audio or video recording is allowed at CPD events.

For payment by cheque, please fill-in your postal address for refund in case the event is full or cancelled.

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