

## Workshop on HKAS 36 *Impairment of Assets*

As one of the key elements of the financial reporting process, impairment assessment plays an important role, particularly during economic turbulence or uncertainty. The process of impairment assessment including identifying indicators, forecasting and financing modelling involves significant judgement and inputs as well as critical review of both operational and financial prospectus of an asset or cash generating unit.

This workshop provides an overview of HKAS 36 *Impairment of Assets*, including key concepts and process flow in accounting for impairment and disclosure requirements in financial statements. Illustrative examples and case studies will also be covered to enhance participants' understanding in applying the standard and responding to events requiring attention.

**Language**  
Cantonese

**Competency**  
Accounting and Financial Reporting

**Rating**  
Intermediate Level\*

**CPD Credit Hour**  
4 hours

**Fee**  
\$ 420 (members)  
\$ 680 (Non-members)

**Venue**  
HKICPA Training Centre  
27/F Wu Chung House  
Wan Chai  
Hong Kong

### Programme schedule

		Download Application Form	Apply on-line
Date	Topic	Time	Deadline for Applications
<b>30 July 2016 (Saturday)</b>	Workshop on HKAS 36 <i>Impairment of Assets</i>  <b>Speaker:</b> <ul style="list-style-type: none"> <li>• Eros Lau, Technical Partner Deloitte Touche Tohmatsu</li> </ul>	9:00am – 1:00pm	23 July 2016

\* Please refer [here](#) for descriptions of other competencies and ratings.

### About the speaker

Eros Lau is a partner of the National Technical Department of Deloitte Touche Tohmatsu. Eros has over 20 years of audit and assurance experience in Macau, Hong Kong and New York. Her current responsibilities include providing advice and technical support for application of International Financial Reporting Standards (IFRSs), Hong Kong Financial Reporting Standards (HKFRSs) and Initial Public Offerings (IPO) in Hong Kong. She has extensive experience in providing internal and external trainings and seminars in Macau, Hong Kong and Mainland China in relation to IFRS/HKFRS updates and IPO in Hong Kong. Eros is a member of Hong Kong Institute of Certified Public Accountants and CPA Australia and a Certified Public Accountant in the United States.

# Workshop on HKAS 36 Impairment of Assets

## 30 July 2016

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



Hong Kong Institute of  
Certified Public Accountants  
香港會計師公會

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(for HKICPA members only)**

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30 July 2016 (Saturday) - WAC160730

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**Admission Fee:**  HK\$ 420 per person (HKICPA members)  
 HK\$ 680 per person (Non-HKICPA members)

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- If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or 6:30 a.m. on the date of event, the activity will be cancelled. Your admission fee will be refunded in the event of cancellation due to bad weather.
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