Workshop on HKAS 36 Impairment of Assets

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

This workshop provides an overview of the standard, HKAS 36 *Impairment of Assets*, explain key concepts, process flow in determining and accounting for impairment and disclosure requirements in the financial statements. Supplementing with illustrative examples and practical cases study covered in the agenda, the workshop is designed for participants to enhance understanding of principles and develop skill in application of the standard responding to events attract concern.

Language Cantonese

Competency

Accounting and Financial Reporting

Rating

Intermediate Level*

CPD Credit Hour

3.5 hours

Fee

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

Venue

HKICPA Training Centre 27/F, Wu Chung House, Wanchai

Programme schedule						
1 rogramme somedule		Download Application Form	Apply on-line			
Date	Торіс	Time	Deadline for Applications			
11 May 2013 (Saturday)	Workshop on HKAS 36 Impairment of Assets (re-run) Speakers: • Eros Lau, Technical Partne Deloitte Touche Tohmatsu • Susan Zhu, Senior Manage		4 May 2013			
	Deloitte Touche Tohmatsu					

^{*} Please refer here for descriptions of other competencies and ratings.

Workshop on HKAS 36 Impairment of Assets

May 2013

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



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

Finance & Operations Department, Hong Kong Institute of CPAs 37th Floor, Wu Chung House, 213 Queen's Road East, Hong Kong Fax no: 2893- 9853

Name: (*Mr. / Mrs. / Ms.)			HKICPA Membership No.:				
		, <u> </u>			(if applicable)		
					firmation purpose)		
Telephone No.: _							
Please mark a "√" a	gainst	the session(s) for which you wi	sh to apply				
		·	AS 36 Impairment (WIA130511) aturday, 11 May 201	•)		
Admission Fee:		HK\$ 420 per person (HKI0 HK\$ 680 per person (Non	,				
Payment by:		•	(Bank:) BOC HKICPA UnionPay card				
*Cheque should be	mad	e payable to "Hong Kong In	stitute of Certified Publi	c Accountants"			
For payment by credit card, please fill in the following:		Card no.:					
Cardholder's Name (Please print)	:		Card Expiry Date (mon	th/year) :			
Date :			Cardholder's Signature				
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Note:

FOR OFFICE USE

- 1. Please complete the Enrolment Form and return it to the Finance & Operations on or before the deadline, together with full payment.
- 2. Enrolment is accepted on a first-come-first-served basis. No telephone reservation will be accepted.
- 3. For credit card payment, please fax the enrolment form to 2893-9853. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
- 4. Confirmation of registration will be sent by e-mail. If confirmation has not been received 3 days prior to the event date, please contact Ms. Yvonne Chew at 2287-7057 or email: tts@hkicpa.org.hk
- 5. 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.
- 6. No refund will be entertained unless your enrolment is unsuccessful or the event is cancelled due to unforeseen circumstance.
- 7. All personal data collected from the enrolment process, and administration of the programmes will only be used for the purpose of the administration of the course on which members are enrolled.

Payment & Enrolment Status Enquiry: 2287-7381 e-mail: finance@hkicpa.org.hk

Event Information Enquiry: 2287-7057

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