

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

Workshop for HKAS 36
Impairment of Assets

Programme schedule

		Download Application Form	Apply on-line
Date	Topic	Time	Deadline for Applications
11 May 2013 (Saturday)	Workshop on HKAS 36 <i>Impairment of Assets (re-run)</i> <i>Speakers:</i> <ul style="list-style-type: none"> • Eros Lau, Technical Partner Deloitte Touche Tohmatsu • Susan Zhu, Senior Manager Deloitte Touche Tohmatsu 	9:00am –12:30pm	4 May 2013

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

Workshop on HKAS 36 Impairment of Assets

May 2013



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

[Please click here for online enrolment
\(for HKICPA members only\)](#)

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.: _____
(if applicable)

Company name: _____

Position held: _____ Email: _____
(for enrolment confirmation purpose)

Telephone No.: _____ Fax No.: _____

Please mark a "✓" against the session(s) for which you wish to apply

Workshop on HKAS 36 Impairment of Assets (re-run) (WIA130511) Saturday, 11 May 2013

Admission Fee: <input type="checkbox"/> HK\$ 420 per person (HKICPA members) <input type="checkbox"/> HK\$ 680 per person (Non-HKICPA members)			
Payment by: <input type="checkbox"/> Cheque no.: _____ (Bank: _____) <input type="checkbox"/> Visa / Master credit card / BOC HKICPA UnionPay card			
<i>*Cheque should be made payable to "Hong Kong Institute of Certified Public Accountants"</i>			
For payment by credit card, please fill in the following:	Card no.: _____		
Cardholder's Name : (Please print)	Card Expiry Date (month/year) :		
Date :	Cardholder's Signature :		
FOR OFFICE USE	Auth. code no.	Handled by	Date

- Note:**
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@hkcipa.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@hkcipa.org.hk

Event Information Enquiry: 2287-7057
e-mail: tts@hkcipa.org.hk



Financial Reporting Seminar

Convertible bonds – valuation issues (Re-run)

Date	31 May 2013 (Friday)	
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	
Chairperson	Mr. Simon Riley Director, Standard Setting Hong Kong Institute of CPAs	
Speaker	Ms. Stella Law Director, Business & Financial Instruments Valuation & Advisory Services – Greater China CBRE HK Limited	
	Mr. Ross Wang Manager, Business & Financial Instruments Valuation and Advisory Services – Greater China CBRE HK Limited	
Highlights	This seminar addresses convertible bond valuation issues in financial reporting. Major topics include: <ul style="list-style-type: none">- Introduction to convertible bonds – hybrid characteristics, advantages and risks- Interaction between accounting treatment and valuation methodology – different approaches under HKAS 32 <i>Financial Instruments: Presentation</i> and HKAS 39 <i>Financial Instruments: Recognition and Measurement</i>- Convertible bond valuation – valuation models, determination of valuation parameters, special terms and clauses- Case studies	
Language	English	
Fee	Member	HK\$190
	Non-member	HK\$330
CPD Credit hours	1.5 hours	
Competency	Accounting and Financial Reporting	
Rating	Intermediate Level* - Sound understanding of the knowledge area. The ability to apply knowledge and skills to a range of situations and able to deal with new situations.	
Enquiries	Please contact: <ul style="list-style-type: none">- 2287-7381 (David Lok) for payment and enrolment status- 2287-7057 (Yvonne Chew) for event information	

