

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	English
Competency	Accounting and Financial Reporting
Rating	Intermediate Level*
CPD Credit Hour	3.5 hours
Fee	\$ 420 (members) \$ 680 (Non-members)
Venue	KPMG Training Centre, 28/F Oxford House, Tai Koo Place Quarry Bay

Programme schedule

		Download Application Form	Apply on-line
Date	Topic	Time	Deadline for Applications
13 December 2014 (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 • Cecilia Kwei, Technical Manager Deloitte Touche Tohmatsu 	9:30am – 1:00pm	5 December 2014

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

Workshop on HKAS 36 Impairment of Assets - December 2014

**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



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

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

	13 December 2014 (Saturday) (WAC141213) Venue: 28/F KPMG Training Centre, Oxford House, Tai Koo Place, Quarry Bay
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Admission Fee: HK\$ 420 per person (HKICPA members)
 HK\$ 680 per person (Non-HKICPA members)

Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"

VISA / MasterCard BOC HKICPA UnionPay card

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I would like to have an official receipt. (Remarks: Official receipt will be sent to your email address provided above.)

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 email to: tls@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. The Institute intends to use the personal data of your name, email address and correspondence address to inform you, where relevant, of CPD activities, members' benefits, goods, services, facilities and events organized or provided by the Institute or other organizations. Members and registered students may opt out of receiving such materials at any time by logging in [here](#). Non-members may opt out of receiving such materials at any time by sending an email to the Institute at privacyofficer@hkicpa.org.hk or a letter to the Institute's privacy officer. For more information about the privacy policy of the Institute, please [click here](#).

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

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