



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.

Event code	Date	Time	Venue
WSHP17072901	29 July 2017 (Saturday)	9:30am-1:30pm	KPMG Training Centre 28/F Oxford House, Taikoo Place, Quarry Bay

Speakers

Ms. Eros Lau
Partner, National Technical Department, Deloitte Touche Tohmatsu

Ms. Lillian Chan
Director, National Technical Department, Deloitte Touche Tohmatsu

CPD Credit hour 4 hours

Fee HK\$420 for HKICPA member or student
HK\$680 for non-member

Language Cantonese with English terminology and handout

Competency Accounting and financial reporting

Rating Intermediate Level*

Participants Preparers, auditors, CEOs, CFOs, professional accountants in business.

*Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.

About the speaker

Ms. 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 Hong Kong, Macau and New York. Her current responsibilities include providing advice and technical support for Initial Public Offerings (IPO) in Hong Kong, application of International Financial Reporting Standards (IFRSs) and Hong Kong Financial Reporting Standards (HKFRSs). She has extensive experience in providing internal and external trainings and seminars in Hong Kong, Mainland China and Macau 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.

Ms. Lillian Chan is a director in the National Technical Department of Deloitte Touche Tohmatsu. Her current responsibilities include providing advice and technical support for Initial Public Offerings (IPO) in Hong Kong, application of International Financial Reporting Standards (IFRSs) and Hong Kong Financial Reporting Standards (HKFRSs). Prior to joining to Deloitte, Lillian worked in the audit and technical departments of a big four accounting firm and also the technical department of two other accounting firms in Hong Kong. Lillian is a member of the Hong Kong Institute of Certified Public Accountants and the Association of Chartered Certified Accountants.

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(29 July 2017)

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

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29 July 2017 [Event code: WSHP17072901] – Venue: KPMG Training Centre

Admission Fee: ☐ HK\$ 420 per person (HKICPA members) per session
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6. If typhoon signal no.8 or above / Black rainstorm warning is hoisted at or after 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. For details, please refer to [Typhoon / Black rainstorm arrangement](#).
7. In normal circumstances, the seminar fee is non-refundable or non-transferrable upon receipt of payment by HKICPA. Should the seminar be cancelled or postponed due to unforeseeable circumstances, refund will be made according to your payment method. For credit card payment, refund will be made directly to your credit card account. For cheque payment, refund will be mailed to your correspondence address.
8. No unauthorized audio or video recording is allowed at CPD events.

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