

# Accounting and financial reporting: HKAS 36: How to apply and practical issues (Re-run)

Impairment assessment is one of the key elements of the financial reporting process. Given the increased volatility in market conditions, any misconception on impairment assessment could have a significant impact on a company's financial position and financial performance. The process of impairment assessment including identifying indicators, selecting appropriate inputs, projecting future cash flows and selecting valuation models, involves significant judgement and critical review of both operational and financial prospectus of an asset or a cash generating unit.

## **COURSE HIGHLIGHTS:**

This workshop will discuss some commonly-identified errors in the application of the Standard through the use of real-life cases, and shares tips on impairment assessment.

The workshop will start with a brief recap of the key concepts of accounting for impairment and the disclosure requirements of HKAS 36. It will highlight key application and disclosure issues observed in practice.

Case studies will be provided for participants to apply the knowledge and discussions among participants including experience sharing is required.

Programme	Date and Time	Language	Venue	Fee
Workshop	13 February 2020 9:30 am – 12:30 pm (CPD hours: 3)	Cantonese with English handout and terminology	HKICPA Training Centre 27/F, Wu	HK\$750 for HKICPA member or student
[WSHP20021301]				
Register			Chung House, Wanchai, Hong Kong	HK\$1,150 for non-member

Note: Please bring along your calculator for the workshop as calculation exercises may be included.

# ABOUT THE SPEAKER:

#### Candy Fong

Candy is a partner of Foremost Advisers Limited, a firm providing a wide range of technical accounting services to listed companies and CPA firms. Candy has more than 18 years of experience in applying HKFRSs/IFRSs. She is a member of HKICPA's Financial Reporting Standards Committee and of a number of HKICPA accounting advisory panels including revenue recognition, financial instruments and business combination. Candy is a regular speaker on IFRS/HKFRS application and has many years of experience in sharing with companies on how to apply IFRSs/HKFRSs.



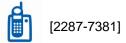
Hong Kong Institute of Certified Public Accountants 香港會計師公會

# About the programme:

Competency	Accounting and financial reporting		
Rating	Intermediate Level*		
Participants	Auditors, preparers, CEOs, CFOs, professional accountants in business		

\*Please click here for online registrations and refer to the Institute's online CPD Learning Resource Centre for descriptions of competency and rating.

### **PAYMENT & ENROLMENT STATUS ENQUIRY:**





finance@hkicpa.org.hk

# HKAS 36: How to apply and practical issues (Re-run) (13 February 2020)

	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.)				
Company name:	(if applicable)			
Position held:				
	Email: (for enrolment confirmation purpose)			
Telephone No.:	Fax No.:			
[Contact information is used solely for communication of this partic Please mark a " $r$ " against the session(s) for which you wish to apply	ular event, without update to your member profile.]			
Please mark a " $\checkmark$ " against the session(s) for which you wish to apply				
13 February 2020 [Event Code: WSHP20	021301]			
Admission Fee:       Image: HK\$ 750 per person (HKICPA members / students) per session         Image: HK\$ 1,150 per person (Non-HKICPA members) per session				
	ng Kong Institute of Certified Public Accountants" or "HKICPA"			
BOC HKICPA VISA BOC HKICPA UnionP	Pay card Other VISA / MasterCard			
Card Number:	Card Expiry Date (MM/YY):			
Cardholder's Name (block letters): Cardholder's	s Signature: Date:			
Payment receipt will be sent to your email address provided above of	once the payment is confirmed.			
<ol> <li>Enrolment is accepted on a first-come-first-served basis. No tele</li> <li>Registration by fax will ONLY be processed when payment is madering</li> <li>Cash is strictly NOT accepted. For credit card payment, the credit payment by cheque, the enrolment will only be processed upon</li> <li>Confirmation of enrolment will be sent to you via email. You can Unsuccessful enrolment will be notified with full refund.</li> <li>All scheduled events will be cancelled and postponed to a date of Rainstorm warning is hoisted. For details of <u>bad weather arrange</u></li> <li>In normal circumstances, the seminar fee is non-refundable or n cancelled or postponed due to unforeseeable circumstances, reference will be made directly to your credit card account. For cheet</li> <li>No unauthorized audio or video recording is allowed at CPD even</li> </ol>	ade by credit card. dit card should be valid with expiry date at least 1 month from the date of event. For receipt of full payment. check your enrolment status at "MyCPA" at <u>http://mas.hkicpa.org.hk/mycpa/login</u> . to be announced in the event of typhoon signal no. 8 or above or if a Black <u>ement</u> for CPD programmes, please refer to the Institute's homepage. ion-transferrable upon receipt of payment by HKICPA. Should the seminar be fund will be made according to your payment method. For credit card payment, que payment, refund will be mailed to your correspondence address. ents.			
of the administration of the course on which you are enrolled. Supprocessing the application and related matters. In addition, the Ir intends to use the personal data of your name, email address ar goods, services, facilities and events organized or provided by the receiving such materials at any time by logging in via the following may opt out of receiving such materials at any time by sending a	t process and administration of courses/events/activities will be used for the purpose ch data collected may be accessible by the Institute's officers, persons or committees nstitute may use the collected data for statistical research and analysis. The Institute ad correspondence address to inform you, where relevant, of members' benefits, he Institute or other organizations. Members and registered students may opt out of ng link <u>http://mas.hkicpa.org.hk/mycpa/communication/preference</u> . Non-members an email to the Institute at <u>privacyofficer@hkicpa.org.hk</u> or a letter to the Institute's the Institute, please go to <u>http://www.hkicpa.org.hk/en/service-tools/privacy-policy/</u> .			
Payment & Enrolment Status Enquiry: 2287-738 e-mail: finance@hkicpa.org.hk	81 Event Information Enquiry: 2287-7065 e-mail: tls@hkicpa.org.hk			
For non-member and firm payment by cheque, please fill-in your postal address in case of refund:				
Name :	Name :			
Address :	Address :			