

Accounting and Financial Reporting

Live webinar: Impairment of non-financial assets: Key accounting and audit considerations

COURSE HIGHLIGHTS:

Impairment assessments often involve significant judgement and remain an area of focus for regulators. This webinar will provide practical insights into the application of HKAS 36 *Impairment of Assets* and discuss key considerations for both preparers and auditors.

This course will cover:

- Recap of HKAS 36: Key concepts and requirements for impairment assessments and disclosures.
- Common application issues: Practical challenges and judgemental areas encountered in practice.
- Key audit considerations: Regulatory findings and areas of focus in auditing impairment assessments.

Join us for practical guidance on navigating common impairment issues and enhancing the quality of impairment assessments and disclosures. Register now.

Topic and programme code	Date and Time	Language	CPD hour	Fee
Impairment of non-financial assets: Key accounting and audit considerations (EWEB26092301)	23 September 2026 6:30 pm – 8:00 pm	Cantonese with English handout and terminology	1.5 CPD hours (subject to the actual attendance)	• \$280 (HKICPA member or student / International Affiliate (IA)) • \$500 (non-member)

Application Deadline 16 September 2026 (online/offline enrolment)

Competency Accounting and financial reporting

Rating Intermediate Level*

Participants Auditors, 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.



ABOUT THE SPEAKERS:

Andy Ng

Associate Partner, Professional Practice, EY

Andy is an associate partner within the Professional Practice Department of EY Assurance Practice at Ernst & Young in Hong Kong. He is experienced in accounting for impairment of non-financial assets, business combinations and income taxes. Andy has over 25 years of experience in providing accounting advisory and auditing services to corporate entities in Chinese mainland and Hong Kong.

Holly Cheng

Senior Manager, Professional Practice, EY

Holly is a senior manager within the Professional Practice Department of EY Assurance Practice at Ernst & Young in Hong Kong. She specialises in accounting for impairment of assets under the scope of HKAS 36. Holly has over 15 years of experience in providing accounting advisory and auditing services to corporate entities in Chinese mainland and Hong Kong.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Enrolments will be accepted on a first-come-first-served basis with priority given to the Institute's members.

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7057

e-mail: tls@hkicpa.org.hk



CPD EVENT ENROLMENT FORM

(The enrolment form must reach the Institute no later than 2 working days before the start of the event.)

Please send the complete form **by e-mail** or **by post** together with the required payment

Email: enrolment@hkipca.org.hk

By post: **HKICPA, 37/F, Wu Chung House, 213 Queen's Road East, Wanchai. Attn: F&O Dept.**

Payment & Enrolment Status Enquiry:

2287 7381

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Course Information Enquiry:

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FOR OFFICE USE

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Name of participant:

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Contact information provided below is used solely for communication of the particular event(s), without update to your member profile.

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Section 2 – Event Registration All fields are mandatory.

No.	Event code	Event name	Fees
1.			HK\$
2.			HK\$
3.			HK\$
Total:			HK\$

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	☐ BOC HKICPA VISA ☐ BOC HKICPA UnionPay card ☐ Other VISA / MasterCard		
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- In the event of typhoon signal no. 8 or above or a Black Rainstorm warning is hoisted, all scheduled events will be cancelled/postponed. Further details of bad weather arrangement for CPD programmes, please refer to the Institute's homepage.
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- No unauthorized audio or video recording is allowed at CPD events.
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