



Accounting and financial reporting:

Workshop on HKAS 36 *Impairment of Assets*

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 to the fairness of your financial reports. 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 based on actual case scenarios will be covered to enhance participants' understanding in applying the standard and responding to events requiring attention.

Event code	Date	Time	Venue
WSHP18092905	29 September 2018 (Saturday)	9:30am-1:00pm	HKICPA Training Centre 27/F, Wu Chung House Wanchai, Hong Kong

Speakers

Ms. Eros Lau

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.

Ms. Lillian Chan

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 in Hong Kong, application of International Financial Reporting Standards and Hong Kong Financial Reporting Standards. 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.

CPD Credit hour

3.5 hours

Fee

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

Language

Cantonese with English terminology and handout

Competence

Accounting and financial reporting

Rating

Intermediate Level*

Participants

Auditors, preparers, CEOs, CFOs, professional accountants in business

Format

Our workshop encourages interactive-learning through discussion and exercises in small group which provides opportunities for participants to explore the subject in more detail

EVENT INFORMATION ENQUIRY:



2287 7067



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Workshop on HKAS 36 *Impairment of Assets*

(29 September 2018)

Finance & Operations Department,
Hong Kong Institute of CPAs
37th Floor, Wu Chung House,
213 Queen's Road East, Hong Kong
Fax no: 2893- 9853



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)

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[Contact information is used solely for communication of this particular event, without update to your member profile.]

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

Please mark a "✓" against the session(s) for which you wish to apply	
29 September 2018 [Event code: WSHP18092905]	
Admission Fee: <input type="checkbox"/> HK\$ 420 per person (HKICPA members) <input type="checkbox"/> HK\$ 680 per person (Non-HKICPA members)	
<input type="checkbox"/> Cheque (no. _____) payable to "Hong Kong Institute of Certified Public Accountants" or "HKICPA"	
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Notes:

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. Registration by fax will ONLY be processed when payment is made by credit card.
4. Cash is strictly NOT accepted. For credit card payment, the credit card should be valid with expiry date at least 1 month from the date of event. For payment by cheque, the enrolment will only be processed upon receipt of full payment.
5. Confirmation of enrolment will be sent to you via email. You can check your enrolment status at "MyCPA" at <http://mas.hkicpa.org.hk/mycpa/login>. Unsuccessful enrolment will be notified with full refund.
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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