



Accounting and financial reporting: HKAS 36: How to apply and practical issues


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 [WSHP19112201] 	22 November 2019 9:30 am – 12:30 pm (CPD hours: 3)	Cantonese with English handout and terminology	HKICPA Training Centre 27/F, Wu Chung House, Wanchai, Hong Kong	HK\$750 for HKICPA member or student 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.



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:



2287-7381



finance@hki CPA.org.hk

HKAS 36: How to apply and practical issues

(22 November 2019)

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

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

22 November 2019 Event Code: WSHP19112201]

Admission Fee: HK\$ 750 per person (HKICPA members / students) per session
 HK\$ 1,150 per person (Non-HKICPA members) per session

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. All scheduled events will be cancelled and postponed to a date to be announced in the event of typhoon signal no. 8 or above or if a Black Rainstorm warning is hoisted. For details of [bad weather arrangement](#) for CPD programmes, please refer to the Institute's homepage.
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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