

Accounting and Financial Reporting

E-learning: Impairment of non-financial assets

COURSE HIGHLIGHTS:

HKAS 36 requires an entity to ensure the carrying values of in-scope assets are not stated above their recoverable amounts. Management exercise judgement and make assumptions in determining whether an asset is impaired. The underlying assumptions and key inputs could have material effect on the estimated recoverable amounts, and are key sources of estimation uncertainty. Many practitioners often identify impairment as a key audit matter for audits of listed entities.

This e-learning will provide an overview of HKAS 36 and cover the following aspects:

- Common pitfalls and accounting considerations (including issues on identification of impairment indicators, application of discount rate, recoverable amount calculation, and corporate assets, etc);
- Impact of climate change considerations on impairment assessment; and
- Key differences in reversals of impairment loss between an individual asset, a cash-generating unit and goodwill.

Topic and programme code	Date	Language	CPD hour	Fee
Impairment of non-financial assets (ESEMETLS231129L01)	29 November 2023	Cantonese with English handout and terminology	1.5 CPD hours	<ul style="list-style-type: none"> • \$230 (HKICPA member or student / International Affiliate (IA)) • \$415 (non-member)

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:

Samuel Ma

Senior Manager, National Technical Department, Deloitte China

Samuel is a senior manager of the National Technical Department of Deloitte China. He has over 13 years of audit and assurance experience in Hong Kong, ranging from financial institutions to conglomerates of various scales. His current responsibilities include providing advice and technical support for IPOs and application of HKFRSs and IFRSs.

Samuel is a member of the HKICPA.

ABOUT THE REGISTRATION:

- Online registration is recommended, please click [here](#) or visit www.hkicpa.org.hk
- To register offline (by post or by email), please complete the enclosed enrolment form and return it with full payment to the Institute.
- Confirmation of registration will be sent by email. If you have not received confirmation of your application, please contact

Payment & Enrolment Status Enquiry:

Phone: 2287 7381

e-mail: enrolment@hkicpa.org.hk

Course Information Enquiry:

Phone: 2287 7074

e-mail: tls@hkicpa.org.hk

Disclaimer:

- *The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute nor do they necessarily reflect the official policies and views of the Institute, its staff or members.*
- *The Institute takes no responsibility for any loss associated with any person acting or refraining from acting as a result of participation in the event.*
- *The Institute does not endorse or recommend any products or services that may be mentioned in the event and is not responsible for any loss or damage arising from the use of such products or services. Participants are reminded that there may be a wide range of related products or services available in the market and that they should carry out their own research and obtain independent advice before subscribing to any products or services.*