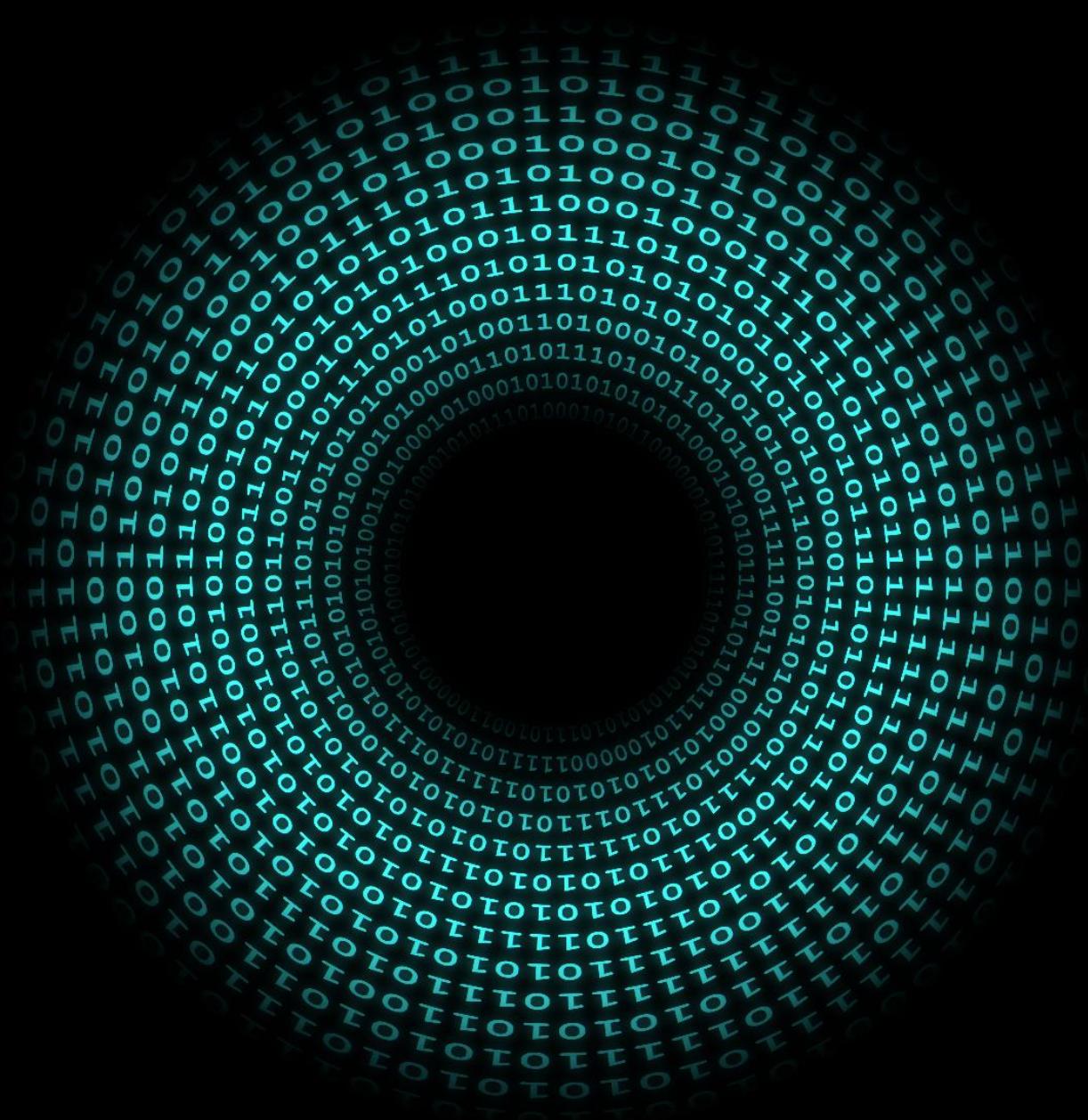


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Impairment Issues in the Midst of Volatility



Target Audience	Delivery Mode	Facilitators
<p>Finance professionals (Accounting & Reporting), CFO, Controllers, Finance Managers</p>	<p>Physical Seminar Live Webinar</p>	<p>Josette Soh Director, Accounting & Reporting Advisory</p> <p>Charlotte Cheng Associate Director, Financial Advisory</p>

Introduction

IAS 36 Impairment of Assets is one of the more complex standards. A good understanding of IAS 36 Impairment of Assets requirements is vital in achieving an appropriate measurement of non-financial assets on the financial statements, especially given the increased volatility in the current market conditions.

Any misconceptions in determining recoverable amounts, especially in identifying cash generating units, understanding the key inputs into models in estimating fair value and value-in-use, could have a significant impact on the impairment calculations.



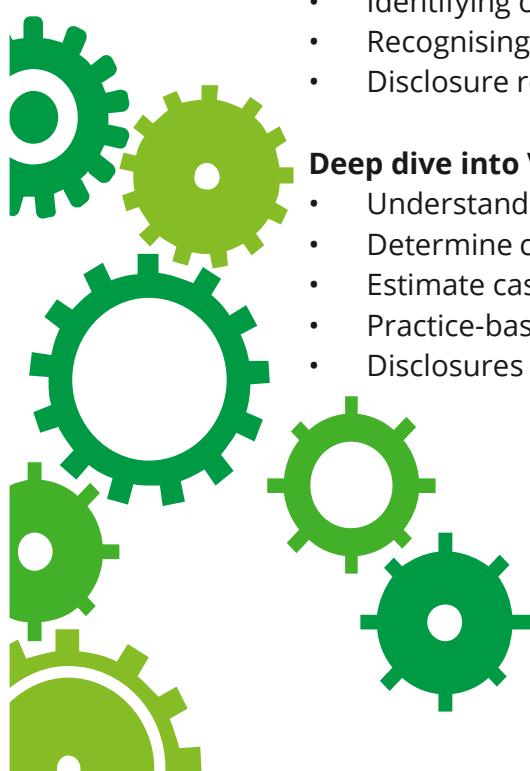
Course Outline

Refresher on key requirements of IAS 36 which includes:

- Identifying assets that may be impaired
- Measuring recoverable amount
- Identifying cash generating units
- Recognising impairment losses and future reversals
- Disclosure requirements

Deep dive into Value-in-Use model:

- Understand the value-in-use model and relevant present value techniques
- Determine cash generating unit (CGU)
- Estimate cash flows, uncertainties and other inputs
- Practice-based case study analysis
- Disclosures required on impairment and related uncertainties



Learning Objectives

- Recapitulate on IAS 36 Impairment of Assets requirements
- Define cash generating unit (CGU) and recoverable amounts e.g. the Value-in-Use model

Registration

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