



創於 1913 年  
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# 香港華人會計師公會 The Society of Chinese Accountants & Auditors

(在香港註冊成立之有限公司)

(Incorporated in Hong Kong as a company limited by guarantee)

CODE 2421 WEBINAR 6 OCT 2021 (WED)

## HKAS 36 Impairment of Assets

Ms. Eunice Chu

### HKAS 36 Impairment of Assets (Course Code 課程編號: 2421)

**Highlights:**  
課程重點:

HKAS 36 Impairment of Assets sets out the requirements for impairment which cover a range of assets and groups of assets, termed 'cash generating units' or CGUs). Entities are required to review if the relevant assets are impaired annually or more frequently. In this webinar, we will discuss in details:

- What types of assets are subject to impairment review?
- When and how to test for impairment loss?
- What are the rules for the reversal of impairment?
- How to determine the recoverable amount?
- How to allocated impairment losses to CGUs and goodwill?

**Speaker (s):**  
講者:

**Ms. Eunice Chu**

Eunice Chu is an experienced corporate trainer. Equipped with profound knowledge on International Financial Reporting Standards (IFRS), Eunice is a reputable and well-respected speaker of technical seminars and trainings to the commercial sector, finance professional community, universities and public sector of Hong Kong, South East Asia, Canada and Europe. She has also delivered accounting professional qualification examination support classes on financial reporting for over 20 years.



Eunice worked in professional accounting body, acting as a moderator and speaker of high-profile industry events. She also gained extensive senior finance management experience through working as a regional finance director of multinational companies.

**Dates:**

6 October 2021 (Wednesday)

日期:

2021 年 10 月 6 日(星期三)

**Time:**

6:30 pm – 8:30 pm

時間:

晚上 6:30 – 8:30

**Format:**

Webinar (Live via zoom)

授課形式:

網絡研討會 (zoom 直播)




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<b>Language:</b> 語言:	Cantonese 廣東話
<b>CPD hours:</b> CPD 時數:	2 hrs 2 小時
<b>Fee:</b> 費用:	HK\$200 for full member/ affiliate/ members' staff; HK\$300 for non-member 華師正式會員/ 附屬會員/ 正式會員之僱員，每位 HK\$200; 非會員，每位 HK\$300

<b>Enrolment:</b> 報名:	<p>Online application is on a first-come, first-served basis. Please click <a href="#">HERE</a> to enroll and settle the payment via PayPal, Credit Card or **Cheque.</p> <p>**No seat can be reserved through telephone. Enrolment will be processed upon receipt of payment. Please be reminded to complete the online form and send together with your cheque to the Secretariat.</p> <p>研討會以先到先得形式於網上報名，請<a href="#">按此</a>報名並以 PayPal、信用卡或**支票付款。</p> <p>**本會不設電話留位，報名以收妥支票為準。請完成網上表格連同支票寄回本會秘書處。</p> <p><a href="#">Enroll Now 現正接受報名</a></p> <p style="text-align: right;"><a href="#">請即報名</a></p>
<b>Remarks:</b> 備註:	<p>The link to the zoom webinar will be sent to registered participants via email one working day prior to the webinar.</p> <p>Zoom 研討會連結將於課程舉行前一個工作天發送至參加者的登記電郵地址。</p>
<b>Enquiry:</b> 查詢:	<p>SCAA Secretariat 華師秘書處 Ms Ally Chan 陳小姐 Tel 電話: 2869 6003 Email 電郵: <a href="mailto:training@scaacpa.org.hk">training@scaacpa.org.hk</a> Facebook: <a href="http://www.facebook.com/scaacpa">www.facebook.com/scaacpa</a></p> <div style="text-align: right;">  <p>5 years + 同心展關懷 caringorganisation® <small>Awarded by The Hong Kong Council of Social Service 香港社會服務聯會頒發</small></p> </div>