

# Workshop on International Accounting Standards (IAS) 36: Impairment of Assets

CPD  
8 hrs

*KICPAA Members are  
encouraged to join this Workshop*

## COURSE OBJECTIVE

This training aims to provide participants with a comprehensive understanding of IAS 36: Impairment of Assets, focusing on its key principles, impairment testing methodologies, and practical applications. Attendees will gain insights into identifying impairment indicators, performing impairment reviews, and ensuring compliance with International Financial Reporting Standards (IFRS). The session will also cover real-world case studies and common challenges faced by businesses.

(\*) Coffee break, lunch, training material and certificate will be provided.



9:00AM to 5:00PM | 4 July 2025

Venue : Sunway Hotel Phnom Penh

Conducted by:



វិទ្យាស្ថានក្រសួងនៃយុទ្ធករ  
ដើម្បីសាងសង់សេដ្ឋកិច្ចជា  
Kampuchea Institute of Certified  
Public Accountants and Auditors

Supported by:



## COURSE OUTLINE

### 1. Introduction to IAS 36

- Purpose and scope of the standard
- Definition of impairment and key terminologies

### 2. Identifying Impairment Indicators

- Internal and external factors affecting asset impairment
- When to perform an impairment test

### 3. Recoverable Amount and Impairment Testing

- Value in use vs. fair value less costs of disposal
- Cash-generating units (CGUs) and allocation of goodwill

### 4. Accounting for Impairment Losses

- Recognition and measurement of impairment losses
- Reversal of impairment losses

### 5. Disclosures

- Necessary disclosure information in the notes to the financial statements

### 6. Common Pitfalls and Practical Challenges

- Judgement areas and estimation uncertainties
- Real-world case studies and financial reporting implications

IAS 36 Impairment of Assets ensures that assets are not carried in the financial statements at more than their recoverable amount, which is the higher of an asset's fair value less costs of disposal and its value in use. At each reporting date, entities must assess whether there is any indication of impairment, and for certain assets like goodwill and indefinite-life intangibles, an annual impairment test is mandatory. If the carrying amount exceeds the recoverable amount, an impairment loss is recognized in profit or loss. When assets do not generate independent cash flows, impairment is assessed at the cash-generating unit (CGU) level. Impairment losses can be reversed in subsequent periods—except for goodwill—if there is an indication that the loss no longer exists or has decreased.

[\(https://www.ifrs.org/issued-standards/list-of-standards/ias-36-impairment-of-assets/\)](https://www.ifrs.org/issued-standards/list-of-standards/ias-36-impairment-of-assets/)



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## SPEAKER'S PROFILE



### Ms. Roda Alcantara

Director of Business Services  
Kreston Helmi Talib PAC, Singapore

Roda has more than 15 years of experience in public accounting which includes working with one of the Big 4 in the Philippines and one of the Top 10 Accounting Firms in Singapore prior to joining Kreston Helmi Talib PAC. Her industry experience includes shipping, energy management, financial institutions, manpower management, charities, among others.

As Business Services Director, Roda provides professional and technical guidance and steer to the Firm's service quality management, risk management, client relationship management, and strategic initiatives among other leadership functions.

She is a member of the Institute of Singapore Chartered Accountants and the Philippine Institute of Certified Public Accountants



## METHODOLOGY

Instructor-led presentations with real-world examples that enhance practical understanding  
Q&A sessions to address specific participant concerns



## WHO SHOULD ATTEND?

- ◆ Finance and accounting professionals involved in financial reporting
- ◆ Auditors and internal auditors reviewing asset impairment assessments
- ◆ CFOs, controllers, and finance managers
- ◆ Professionals preparing for financial audits or compliance reviews



## FEES

KICPAA Member	: \$130 / person
Non Member	: \$160 / person

*Early bird registration: \$10 discount  
per person by 12 June 2025*



## REGISTRATION

Participants must register by clicking the registration link or scan the QR code on the poster. Upon receipt of the registration, the fee will be a debt due to KICPAA. KICPAA reserves the right to change the venue, date, speakers, and programme or cancel the programme should avoidable circumstances arise. A full refund of fees will be made in the event of cancellation.



SCAN TO REGISTER  
<https://shorturl.at/gCIIF>



## RESERVATION

There are limited seats available; hence, confirmation will be accepted on first come first serve basis. Registration will only be confirmed upon receipt of registration form, followed by payment.



## SUBSTITUTION AND CANCELLATION OF PARTICIPANT

Should the registered delegate is unable to attend, a substitute delegate is welcome at no extra charge. Written notifications of all substitution is required 3 working days prior to the event. KICPAA does not provide refunds for cancellations.



## DETAILED INFORMATION

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Membership Assistant

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