

## IAS 36 Impairment of Assets & IAS 40 Investment Property

### Objective:

This seminar will set out the requirements of IAS 36 & IAS 40 and enable you to

- Understand the standard in detail and their relevant practical implications
- Be updated on recent changes and developments and
- Apply the relevant requirements in practice.

### Course Outline:

More specifically the seminar will address the following topics:

#### IAS 36

- Define and calculate the recoverable amount of an asset and any associated impairment losses.
- Identify, circumstances which indicate that the impairment of an asset may have occurred.
- Describe what is meant by a cash-generating unit.
- State the basis on which impairment losses should be allocated, and allocate a given impairment loss to the assets of a cash generating unit.
- Identify circumstances where a previous impairment loss may be reversed.

#### IAS 40

- Definition of Investment Property
- Operating lease alternative
- Special cases:
  - Combined use
  - Intra group transactions



- Recognition of investments property, initial and subsequent measurement
- Transfers to/from investment property
- De-recognition of investment property
- Disclosures

### Participants' Profile:

All professionals seeking to obtain in depth understanding of the accounting standards whether working in the profession or the industry.

### Lecturer's Profile:

**Eliana Charalambous BSc, FCA**

Eliana has completed her route to ACA membership back in 2004 and she has worked in the industry as a Financial Controller for a year before joining Globaltraining in 2005.

She has since been an IFRS expert delivering this topic for both students during their course of studies (ACCA, ACA, CAT), but also to professionals through numerous IFRS seminars and updates both in Cyprus and abroad.

She is renowned for her in depth details of Accounting Standards and she always manages to impress her audience with her

### SEMINAR DETAILS:

**Date:** On Demand  
**Time:** On Demand  
**Duration:** 3 hours / CPD units  
**Location:** Online Recorded Webinar  
**Language:** English  
**Cost:** €100

### Certification:

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.

### Contact Details:

For more information and/or registrations, please contact

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