

Impairment Testing Under IAS 36

Workshop Outline

Day 1	Day 2
<ul style="list-style-type: none">■ Planning impairment work<ul style="list-style-type: none">■ Qualifying assets under IAS 36■ Levels of testing■ Appraisal methods and models ■ Testing market- and cost-valued assets ■ Valuation skills review (part 1)<ul style="list-style-type: none">■ Cash flow reviews■ DCF mechanics	<ul style="list-style-type: none">■ Valuation skills review (part 1)<ul style="list-style-type: none">■ Cost of capital■ Financing considerations ■ Testing royalty relief-valued assets ■ Testing income MEEM-valued assets ■ TABs, DTLs and DTAs ■ Determining CGU recoverable amount ■ The CGU impairment test

