Impairment of Assets (IAS 36) Training Course

Professional Development Training Course Outline

Category	ACCOUNTING & FINANCE	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Impairment of Assets (IAS 36) Training Course is a highly specialized financial reporting program designed to equip professionals with advanced knowledge of asset impairment recognition, measurement, and disclosure in line with International Financial Reporting Standards (IFRS). This course focuses on strengthening expertise in financial statement accuracy, asset valuation, recoverable amount calculation, and compliance with global accounting standards, making it essential for accountants, auditors, financial analysts, and corporate finance professionals.

In today's dynamic business environment, accurate impairment testing is critical for maintaining transparency, investor confidence, and regulatory compliance. This IAS 36 training integrates practical insights, real-world financial reporting challenges, and global case studies to ensure participants master key concepts such as cash-generating units (CGUs), goodwill impairment, discounting techniques, and financial risk assessment.

Programme Curriculum

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Course Objectives

1. Understand IAS 36 principles and IFRS compliance requirements
2. Identify indicators of asset impairment in financial statements
3. Apply recoverable amount measurement techniques effectively
4. Analyze cash-generating units (CGUs) for impairment testing
5. Evaluate goodwill impairment and allocation methodologies
6. Develop skills in discounted cash flow (DCF) valuation models
7. Enhance accuracy in financial reporting and disclosures
8. Strengthen audit readiness for impairment assessments
9. Interpret regulatory frameworks for asset valuation
10. Improve decision-making in corporate financial reporting
11. Assess economic and operational impairment indicators
12. Apply global best practices in impairment testing
13. Ensure compliance with international accounting standards

Key Organizational Benefits

1. Improved financial reporting accuracy and transparency
2. Enhanced IFRS compliance and reduced audit risks
3. Better asset valuation and investment decision-making
4. Strengthened corporate governance and accountability
5. Increased investor and stakeholder confidence
6. Reduced risk of financial misstatements
7. Improved internal control systems
8. Enhanced audit efficiency and readiness
9. Better strategic financial planning capabilities
10. Stronger global financial reporting credibility

Target Audiences

1. Financial accountants and reporting professionals
2. External and internal auditors
3. Finance managers and controllers
4. Investment analysts and advisors
5. Corporate CFOs and finance executives
6. Risk management professionals
7. Banking and insurance finance staff
8. Accounting students and IFRS learners

Course Duration: 5 days

Course Modules

Module 1: Introduction to IAS 36 and IFRS Framework

- Overview of IFRS and IAS 36 standards
- Objectives of impairment of assets
- Scope of application in financial reporting
- Key definitions and accounting principles
- Importance of compliance in global markets
- Case study: IFRS adoption impact in UK listed companies

Module 2: Indicators of Asset Impairment

- Internal and external impairment triggers
- Economic and market decline indicators
- Operational inefficiencies and asset usage
- Technological obsolescence assessment
- Financial distress identification methods
- Case study: Retail sector impairment during COVID-19

Module 3: Cash-Generating Units (CGUs)

- Definition and identification of CGUs
- Allocation of assets to CGUs
- Grouping assets for impairment testing
- Challenges in CGU determination
- Impact of restructuring on CGUs
- Case study: Telecom CGU restructuring in India

Module 4: Recoverable Amount Measurement

- Fair value less cost of disposal
- Value in use calculation techniques
- Discounted cash flow (DCF) approach
- Estimating future cash flows
- Selecting appropriate discount rates
- Case study: Mining sector valuation in Australia

Module 5: Goodwill Impairment Testing

- Recognition of goodwill in acquisitions
- Allocation of goodwill to CGUs
- Annual impairment testing requirements
- Testing methodologies under IAS 36
- Treatment of impairment losses
- Case study: Banking sector goodwill impairment in USA

Module 6: Discounted Cash Flow (DCF) Techniques

- Principles of DCF valuation
- Forecasting future cash flows
- Terminal value estimation methods
- Sensitivity analysis in impairment testing
- Risk adjustment in discount rates
- Case study: Energy sector valuation in Saudi Arabia

Module 7: Disclosure and Reporting Requirements

- IAS 36 disclosure requirements
- Notes to financial statements
- Transparency in impairment reporting
- Auditor review considerations
- Regulatory compliance documentation
- Case study: European manufacturing disclosure practices

Module 8: Advanced Impairment Scenarios and Global Practices

- Complex impairment structures
- Cross-border asset valuation issues
- Hyperinflation and currency effects
- Industry-specific impairment challenges
- Strategic financial restructuring impacts
- Case study: Global airline industry impairment post-pandemic

Training Methodology

- Instructor-led interactive sessions
- Real-world financial case study analysis
- Group discussions and peer learning activities
- IFRS-based practical exercises and simulations
- Problem-solving workshops on impairment scenarios
- Excel-based financial modeling practice
- Assessment quizzes and knowledge checks

- Industry-specific scenario evaluation

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call *+254769199797*

Certification

Upon successful completion of this training, participants will be issued with a globally- recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

a. The participant must be conversant with English.

b. Upon completion of training the participant will be issued with an Authorized Training Certificate

c. Course duration is flexible and the contents can be modified to fit any number of days.

d. The course fee includes facilitation training materials, 2 coffee breaks, buffet lunch and A Certificate upon successful completion of Training.

e. One-year post-training support Consultation and Coaching provided after the course.
f. Payment should be done at least a week before commence of the training, to Fineskill Training Center account, as indicated in the invoice so as to enable us prepare better for you.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
21 Sep 2026	25 Sep 2026	Online	$1,000
21 Sep 2026	25 Sep 2026	Physical	$1,500
21 Sep 2026	25 Sep 2026	Physical	$0
21 Sep 2026	25 Sep 2026	Physical	$0
21 Sep 2026	25 Sep 2026	Physical	$0
21 Sep 2026	25 Sep 2026	Physical	$0

Start Date	End Date	Location	Price
21 Sep 2026	25 Sep 2026	Physical	$0
21 Sep 2026	25 Sep 2026	Physical	$0

Ready to enroll or request a customized program? Book online or contact us:

Register Online Now

Email: info@fineskilltrainingcenter.com | Website: www.fineskilltrainingcenter.com