

IMPAIRMENT OF LONG LIVED ASSETS

An asset is impaired when its value in the market is less than its value recorded on the balance sheet of the company. The value of the asset is written down to its current market price.

INDICATORS OF IMPAIRMENT

- ✓ Physical Condition of Assets
- ✓ Changes in Economic or legal factors\
- ✓ Decrease in Market Price

Effect of Impairment Loss

- **Book Value / Carrying amount of the asset is reduced** on the Balance Sheet
- **Net Income is reduced** on the Income Statement

Accounting Definition Of Impairment Loss

Irene M. Wiecek, Nicola M. Young



Accounting Definition Of Impairment Loss:

Intermediate Accounting IFRS Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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Derivatives stand at the forefront of financial innovation continually evolving to accommodate new asset classes and risk categories. In the past decade the growing popularity of cryptoassets and ESG investments has sparked the development of a variety of innovative investment strategies and risk management tools including crypto and ESG derivatives and related structured products. This new edition has similarly evolved. Using illustrative examples it provides a comprehensive analysis of the key tax issues associated with derivatives and cryptoassets in domestic and cross border transactions and presents approaches that tax legislators could adopt to solve them. The new edition also comments on recent trends in global tax policy such as the OECD Base Erosion and Profit Shifting BEPS 1.0 and 2.0 projects. Throughout the book specific references are made to UK, German and Swiss tax law. The updated edition addresses the following topics: economic and financial properties of derivatives and cryptoassets; definition of derivatives for tax purposes and its application to crypto derivatives and ESG derivatives; among others accounting treatment of derivatives and cryptoassets under IFRS, UK, German and US GAAP; current tax legislation and policy alternatives to the taxation of derivatives and cryptoassets; characterisation of derivatives gains and losses as income or capital and equity or debt; accounting and taxation treatment of hedging transactions involving derivatives or cryptoassets; accounting and taxation rules applying to structured products and hybrid instruments including crypto and ESG linked structured products; withholding taxes on derivatives and the concept of beneficial ownership in domestic and cross border transactions; and anti avoidance legislation applying to derivatives and cryptoassets including the domestic law implementation of BEPS Action 2, the EU Anti Tax Avoidance Directives ATAD I and II, the tax transparency rules for cryptoassets DAC8 and Pillar Two. This comprehensive book analyses recent developments in three intertwined areas of expertise: financial products, accounting and tax law. It will be a valuable resource to tax professionals in their daily practice of advising companies, banks and investment funds. It will also be of interest to government officials and researchers engaged in the taxation of derivatives, cryptoassets and ESG investment products.

Corporate Accounting in Australia

Michael Gaffikin, Ron Dagwell, Graeme Wines, 2004. *Corporate Accounting in Australia* Fourth Edition is a textbook designed for one or two semester company accounting courses at both under and postgraduate level. *Principles Of Accounts Topical Guide (Latest Syllabus) For GCE O Level (Singapore)* Adelina Loo, *Principles of Accounts Topical Guide* is written in accordance to the latest syllabus issued by the Ministry Of Education of Singapore MOE for students pursuing the GCE O Level Singapore certificate for 2021 examination. This EBook aims to complement a student's study progress where related topics are carefully bind together for easy understanding. Illustrative examples are included to refresh memories, common errors are highlighted, topics that students struggles with are simplified and summarized to enhance learning. Through the author's years of interaction and coaching of O level students this ebook is written to optimise a student's learning journey.

IFRS Primer International GAAP Basics Irene M. Wiecek, Nicola M. Young, 2009-10-19. The IFRS Primer International GAAP Basics serves as a roadmap to provide guidance and a path through the period of transition to convergence of GAAP.

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