

The Working Group on Risk - CREAR, with the support of the IDS dpt, the group BFA (SFdS) & Institut des Actuaire (IA) , has the pleasure to invite you to the Seminar by:

Prof. Luc PAUGAM, ESSEC Business School, CREAR
& Prof. Olivier RAMOND, University Paris-Dauphine & Affiliated to the
DRM-Finance Research Center

June 5, 2015, 12:30-1:30 pm
EEE - ESSEC La Défense (CNIT) – Room 344

Impairment testing under IAS 36: Issues at stake

Under International Financial Reporting Standards (IFRS), IAS 36 prescribes a conceptual setting for reviewing assets for potential impairment. However, ten years after the IAS/IFRS adoption in Europe, recent professional and academic studies still report large discrepancies over the reporting practices and disclosures provided by listed companies under IAS 36. The presentation outlines the findings of recent academic studies on IAS 36 and discusses the topical actuarial issues at stake with regard to impairment testing.

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