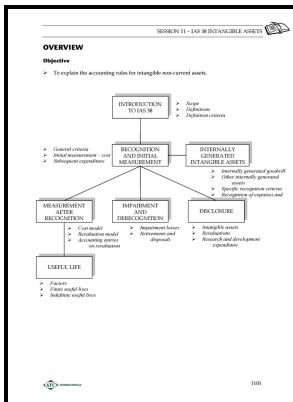


# Impairment of fixed assets and goodwill - a commentary on FRS 11

## Gee - Recording an Accounting Impairment Loss in Your Business



Description: -

Stationary processes.

Stochastic processes.

Ten commandments.

Accounting -- Standards -- Great Britain. Impairment of fixed assets and goodwill - a commentary on FRS 11

Holden-Day series in time series analysis

Accounting guides Impairment of fixed assets and goodwill - a commentary on FRS 11

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Tags: #IAS #36 #Impairment #of #Assets

## Recording an Accounting Impairment Loss in Your Business

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## Section 27: Impairment of Assets : UK Accounting Standards

But amortisation is not a substitute for the information that should be provided by impairment losses.

### 10.16 Impairment of assets (FRS 102 Section 27)

The wording in FRS 11 has changed from an income generating unit IGU to a cash generating unit CGU.

SEC.gov

Carrying Value It is the amount at which the asset appears in the and it is calculated as Cost less Accumulated Depreciation and Accumulated Impairment Loss. Depreciation It is the systematic allocation of the depreciable amount of an asset over its related useful life. Why is headroom a problem? It is this integration into larger CGUs that provides an impairment shield or headroom.

## Accounting for Intangible Assets

Recoverable Amount Assets carried in the balance sheet statement of financial position should never be carried at anymore than their recoverable amount. Therefore, the entity needs to determine the recoverable value of the cash generating unit as whole to which the private railway belongs, i

## GAAP vs IFRS

**Value in Use** It is present value of estimated future net cash inflows that an entity would obtain from the continuous use of asset over its useful life and from its ultimate disposal. This will occur, for example, when there has been a change in basis in the underlying financial statements.

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