

Ex 1

	Item X		Item Y		Item Z
Carrying amount	50,000		75,000		100,000
Selling price estimated at 31/12/20X0	55,000		75,000		115,000
Costs to sell estimated at 31/12/20X0	- 5,000	-	10,000	-	20,000
Selling price less cost to sell	50,000		65,000		95,000
Impairment loss for the year ended 31/12/20X0	-	-	10,000	-	5,000
Carrying amount of the inventory after recognition of impairment loss	50,000		65,000		95,000

Ex 2

Cost	100,000
Selling price less cost to complete and sell	115,000
Carrying amount (cost c/f)	100,000

Ex 3

as per 30/9/16	as per 15/11,
Stock	Recei
500,000	700,000
Impairment (P/L)	surance com
500,000	

Stock	
	15,000

Impairment (P/L)	
15,000	

/16
vable

700,000

as per 30/11/16
Bank

700,000

pensation (p/

700,000

Ex. 4

	Item X	Item Y	Item Z
Carrying amount	70,000	86,000	150,000
Accumulated impairment loss at 31/12/20X0	-	10,000	-
	-	2,000	-
Carrying amount at 31/12/20X0 adjusted	60,000	84,000	150,000
Selling price estimated at 31/12/20X1	69,000	94,000	175,000
Costs to sell estimated at 31/12/20X1	-	4,000	-
	-	5,500	-
Selling price less cost to sell	65,000	88,500	149,000
Impairment loss for the year ended 31/12/20X1	-	-	-
Reversal of impairment loss for the year ended 31/12/20X1	5,000	2,000	-
Carrying amount at 31/12/20X1 adjusted	65,000	86,000	149,000

Ex.5

NBV	200,000
Value in use	179,310

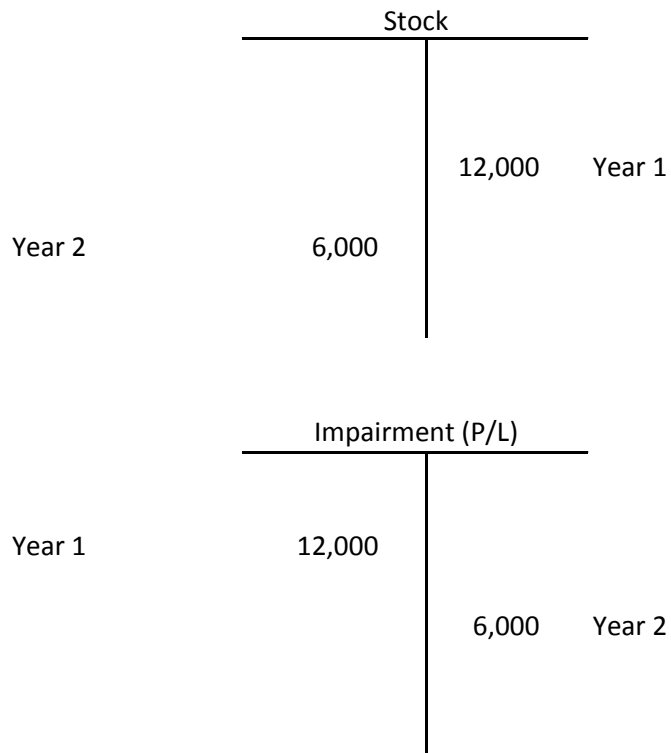
Year	ated future cash	Probability	weighted futu
20X1	23,939	0.95	22,742
20X2	27,878	0.9	25,090
20X3	31,522	0.85	26,794
20X4	44,371	0.8	35,497
20X5	53,313	0.75	39,985
20X6	59,941	0.7	41,959
20X7	66,865	0.65	43,462
20X8	78,907	0.6	47,344
20X9	85,976	0.55	47,287
20X0	93,148	0.5	46,574

Value in use

PPE
20,690

Impairment (P/L)

20,690



nt value factoiscounted cash flow

0.8772	19,949
0.7695	19,306
0.6750	18,085
0.5921	21,017
0.5194	20,767
0.4556	19,116
0.3996	17,369
0.3506	16,597
0.3075	14,541
0.2697	12,563
	179,310

Ex 6

	Machine A	Machine B	Machine C	TOTAL
Carrying amount	13,000	29,250	22,750	65,000
Machine's carrying amount in relation to the cash-generating unit's carrying amount (apportionment, %)	20%	45%	35%	100%
Recoverable amount	x	x	x	55,000
Impairment loss (unallocated)	x	x	x	(10,000)
Impairment loss (allocated)	(2,000)	(4,500)	(3,500)	(10,000)
Carrying amount adjusted	11,000	24,750	19,250	55,000

Ex 7

	Machine A	Machine B	Machine C	TOTAL
Carrying amount	13,000	29,250	22,750	65,000
Machine's carrying amount in relation to the cash-generating unit's carrying amount (apportionment, %)	20%	45%	35%	100%
Recoverable amount	12,500	x	x	55,000
Impairment loss (unallocated)	(500)		(9,500)	(10,000)
Second apportionment		56%	44%	
Impairment loss (allocated)	(500)	(5,343.75)	(4,156.25)	(10,000)
Carrying amount adjusted	12,500	23,906	18,594	55,000

Ex 8

Country A

	Goodwill	Intangible assets	Total
Historical cost	1,000	2,000	3,000
Accumulated amortization/depreciation (20X2)		(367)	(367)
Carrying amount	1,000	1,633	2,633
Recoverable amount			1,360
Impairment loss	(1,000)	(273)	(1,273)
Carrying amount after impairment loss	-	1,360	1,360

Ex 1 (scan)

	A	B	C
Carrying amount	100	150	120
NRV	110	125	100
Value in use	120	130	90
Carrying amount	100	150	120
Recoverable amount	120	130	100 max
Impairment loss	0	-20	-20
Carrying amount adjd	100	130	100 min

Ex 2 (scan)

Value in use	1,000	
NRV	3,000	take the one which is higher
Cost	8,000	
t = 8 years, Residual value=0		Depreciation charge= 1,000

NBV (carrying amoun	7,000
Recoverable amount	3,000
Impairment loss	(4,000)
<u>NBV adjusted</u>	<u>3,000</u>

Ex 3 (scan)

Cost (after revaluatio	500,000
NBV	460,000
Recoverable amount	200,000

Revaluation:

Db PPE	200,000-x
Db Ac. Depreciation	x
Cr Revaluation surplu	200,000

Impairment

Db Revaluation surplh	200,000
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Db Imparment loss	60,000
Cr PPE	260,000
