

**WHAT IS AN IMPAIRMENT OF  
ASSET AND HOW DOES IT  
AFFECT AN ENTITY?  
什么是资产减值？会影响公司吗？**



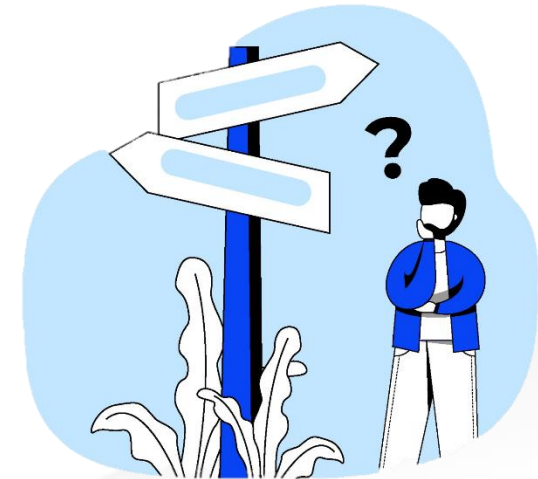
## What Is Impairment Of Assets? 什么是资产减值？

- Impairment of assets happen when an asset's carrying value is greater than its recoverable value (**recoverable value = the fair value of net disposal value or value in use whichever higher**).
- 资产减值发生的情况是当你公司资产账面价值高于它的可回收金额 (**可回收金额= 净赚公允价格 和 预计未来使用的价格, 2者比较高的**).



## Why Auditor Always Perform Detailed Review On An Entity's Assets Impairment? 为什么时常听到审计师说要减值你的资产？

- This is because when an asset's value in balance sheet is **lower than its fair value**, i.e. market value, this would indicate an **excess of the asset's carrying value** on the entity's balance sheet
- Therefore, may **affect user's decision making** in evaluating the entity's financial statements' performance.
- 当你公司的账面价值高于它的可回收金额时,审计师都会要求减值你的资产去比较低的价值, 因为如果没有减值你公司的资产 这可能会导致你公司的决算表言过其实。
- 最终可能导致公司财务管理员在分析财务表现时做出错误的判断。



## Why Auditors Always Conduct Detailed Reviews of Impairment of Assets Entities? 为什么时常听到审计师说要减值你的资产？

- An example of impairment is when there is a receivable item which is unable or difficult to collect; or
- When there are certain stock items which are difficult to sell or when they are obsolete.
- 这种情况是比较常发生在你的应收款不能或者是比较难收回时;或
- 当你公司的货物有损坏的现象还是很难卖出去都会让你的审计师要减值你的资产。



## Will Impairment Of Assets Affect Company Performance & Tax Position? 资产减值会影响你公司的盈利和税务状况吗？

- When an auditor makes provision for impairment of assets, it this will cause the **profit and total assets of the company to decrease**. This will show a **lower value of assets** and profits made by the company in the financial statements.
- In terms of tax position, when a tax agent found out that there's a provision for impairment of assets, this provision will usually be **added back as non-deductible expenses** in the tax computation as these expenses are not "incurred" yet. Hence, in most cases, impairment of assets will not affect the tax payable position of an entity.
- 当审计师减值你公司的资产时，这个举动会让你公司的盈利减少 还会影响你公司的总资产。这些都会在你的年度报表展现出来。
- 在税务状况，当税收代理看到审计师减值你公司的资产时，他们会加回那资产减值数额 因为这不是你公司真正的开支。
- 所以通常减值你公司的资产时都不会影响你公司的税额。





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