

Impairment Losses (Finance)

[@wikipedia](#)

[Impairment Losses](#) of the corporate [Asset](#) happens when free market value of the [Asset](#) goes below its booked value at [Balance Sheet](#).

The difference between the two is reported as [Impairment Loss](#) in [Profit and Loss \(P&L\)](#).

See also

[Business](#) / [Business Administration](#) / [Financial Management](#) / [Financial Accounting](#) / [Profit and Loss \(P&L\)](#)

[[OPEX](#)]