Impairment, allowances, contingences and other liabilities is an interactive technical note which analyses two important accounting concepts. It has been developed in a way that students study the theory and then immediately apply it through exercises. It includes animations about how to account for these, and also exercises to calculate and account for them.

This technical note is divided into two main sections:

- Deterioro de activos.
- Provisiones.
The chapter about the impairment is made up of 4 sections: Key concepts, which shows the most important definitions. Impairment, here students practice this concept, distinguishing situations where it is applied and where it is not. Impairment calculation, in this section students solve exercises where they have to calculate the impairment quantity.

The last stage is the accounting for the impairment section; here an animation explaining the procedure is presented, as well as exercises with feedback.
The chapter about allowances, contingences and other liabilities is made up of 4 parts: Key concepts, which shows the most important definitions. Allowances, contingences and other liabilities, here students practice the concepts studied and distinguish between those situations where it is applied and those where it is not. Calculation, in this section students solve exercises where they have to calculate the quantity of this account.

The last part is the accounting for allowances, contingences and other liabilities section, here an animation that explains the procedure is presented, as well as exercises with feedback and a real example.