

Impairment

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Impairment

Primary Disciplinary Field(s): Health Sciences, Accounting, Law, Sociology

1. Core Definition

The concept of **impairment** is multifaceted, encompassing various domains, but fundamentally refers to a diminution or deviation from a normative state or expected value. In its most common usage within the realm of **health**, impairment signifies a **temporary or permanent loss or abnormality of a physiological or psychological function**. This definition, often rooted in a biomedical understanding, highlights a problem within the individual's body structure or function, leading to a direct effect on their physical or mental capabilities. Such abnormalities can range from subtle to profound, affecting sensory organs, cognitive processes, or motor skills, and are distinct from the broader concept of disability, which often incorporates environmental and societal barriers. The World Health Organization's (WHO) frameworks have significantly shaped the understanding and classification of health-related impairments, moving towards a comprehensive view that considers various dimensions of human functioning and health.

Beyond the health sector, the term **impairment** also holds significant meaning in **accounting and finance**. Here, it describes a situation where the recoverable amount of an asset is less than its carrying amount on the balance sheet. This signifies a **decreasing quality or value of assets**, indicating that the asset is no longer expected to generate as much future economic benefit as initially anticipated. This could be due to various factors such as technological obsolescence, changes in market conditions, physical damage, or a decline in the asset's usefulness. Recognizing asset impairment is a critical accounting principle, ensuring that financial statements accurately reflect the true economic value of a company's holdings and providing transparency to investors and stakeholders. The application of impairment principles varies depending on accounting standards, such as Generally Accepted Accounting Principles (GAAP) or International Financial Reporting Standards (IFRS), but the core objective remains consistent: to prevent assets from being overstated on financial records.

2. Etymology and Historical Context

The term "impairment" derives from the Old French "empeirier," meaning "to make worse," and the Latin "impeiorare," which also denotes a worsening or deterioration. Historically, the understanding and treatment of impairment have evolved significantly, particularly within the context of medicine and societal views on health and disability. Early conceptualizations often viewed impairments through a purely medical lens, focusing on the biological pathology or defect within the individual. This perspective, sometimes referred to as the **medical model of disability**, posited that impairment was an inherent problem of the individual's body or mind, requiring medical

intervention, cure, or rehabilitation to "fix" the person. Society's role was largely seen as providing care or institutionalization, rather than adapting environments to accommodate diverse human functioning.

The shift in understanding began to accelerate in the mid-20th century with the development of frameworks like the World Health Organization's (WHO) International Classification of Impairments, Disabilities, and Handicaps (ICIDH) in 1980. This classification provided a hierarchical system distinguishing between impairment (loss or abnormality of body structure/function), disability (restriction or lack of ability to perform an activity), and handicap (disadvantage resulting from impairment or disability). While groundbreaking for its time, the ICIDH was later superseded by the more holistic International Classification of Functioning, Disability and Health (ICF) in 2001, which moved away from a solely deficit-based model. The ICF adopted a biopsychosocial approach, recognizing that a person's functioning and disability are influenced by both health conditions and contextual factors, including environmental and personal factors. This evolution reflects a growing acknowledgment that while impairment describes a specific physical or mental condition, the resulting "disability" is often socially constructed and influenced by the interaction between the individual and their environment.

3. Impairment in Health: Physiological and Psychological Functions

Within health sciences, **impairment** manifests across a broad spectrum of physiological and psychological functions, affecting individuals in diverse ways. **Physiological impairments** involve issues with the body's structures or systems. Examples include **sensory impairments** such as hearing impairment (partial or total loss of hearing), visual impairment (partial or total loss of sight, not correctable by conventional means), and impaired touch or taste. **Motor impairments** affect mobility and coordination, arising from conditions like cerebral palsy, spinal cord injuries, or limb loss. **Internal organ impairments** can affect cardiac function, respiratory capacity, kidney function, or digestive processes, often leading to chronic health conditions that limit daily activities and overall well-being. These conditions can be present from birth, acquired through illness or injury, or develop with aging, and their impact can vary significantly depending on severity and individual circumstances.

Psychological impairments, on the other hand, relate to the functioning of the mind and brain, impacting cognitive, emotional, and behavioral processes. These can include conditions that affect cognitive functioning, such as intellectual disabilities, dementia, or traumatic brain injury, leading to difficulties with memory, attention, problem-solving, and learning. **Mental health conditions** like severe depression, anxiety disorders, schizophrenia, or bipolar disorder can also result in significant psychological impairments, affecting an individual's mood, thought processes, social interactions, and ability to manage daily life. The impact of psychological impairments can be profound, often leading to challenges in education, employment, and personal relationships. Both

physiological and psychological impairments can be **temporary or permanent**, with the former often stemming from acute injuries or treatable illnesses, and the latter representing chronic conditions or irreversible damage.

The identification and classification of these impairments are crucial for diagnosis, treatment planning, and the provision of appropriate support services. Medical professionals, psychologists, and therapists play a key role in assessing the nature and extent of an individual's impairment, using standardized tools and clinical judgment. The goal is not only to address the underlying health condition but also to mitigate its impact on the individual's life through rehabilitation, assistive technologies, and adaptive strategies. Understanding the specific functional limitations imposed by an impairment is the first step towards fostering greater independence and participation for affected individuals within society.

4. Distinction: Impairment versus Disability

A critical nuance in the discourse surrounding human health and functioning is the distinction between **impairment** and **disability**, a differentiation that has evolved considerably over time and is central to modern disability studies. Traditionally, as the source content notes, **impairment refers to an anatomical problem**--a loss or abnormality of body structure or physiological/psychological function--while **disability is used for functional limitation**. This traditional view often aligned with the medical model, where the impairment was seen as the direct cause of the individual's inability to perform certain activities, thereby placing the "problem" solely within the individual. For example, a person might have an anatomical impairment of a missing limb, leading to a functional limitation (disability) in walking without assistance.

However, contemporary understanding, particularly influenced by the social model of disability, profoundly redefines this relationship. The social model argues that while impairment is a characteristic of the individual's body or mind, **disability is primarily created by societal barriers and attitudes**. These barriers can be physical (e.g., lack of ramps, inaccessible public transport), attitudinal (e.g., prejudice, stereotypes), or systemic (e.g., discriminatory policies, lack of accommodations). In this view, a person with a visual impairment is not "disabled" by their sight loss itself, but by an environment that relies solely on visual communication, lacks braille, or does not provide accessible digital interfaces. Thus, disability is not an inherent trait of the individual but a consequence of the interaction between a person with an impairment and a non-inclusive society, which fails to adequately accommodate human diversity.

The World Health Organization's ICF framework seeks to bridge these models by providing a comprehensive biopsychosocial approach. It defines **impairments** as "problems in body function or structure," such as a significant deviation or loss. **Activity limitations** are "difficulties an individual may have in executing activities," and **participation restrictions** are "problems an

individual may experience in involvement in life situations." The ICF acknowledges that while impairments exist at the body level, activity limitations and participation restrictions are profoundly influenced by environmental and personal factors. This framework helps to clarify that while an impairment may be a prerequisite, the experience of disability is far more complex, encompassing societal structures, policies, and attitudes that can either enable or restrict an individual's full and equitable participation in life.

5. Impairment in Accounting and Finance

In the domain of **accounting and finance**, the concept of **impairment** shifts from human functions to the valuation of assets, specifically pertaining to a **decreasing quality or value of assets**. An asset is considered impaired when its carrying amount (its value on the company's balance sheet) exceeds its recoverable amount (the higher of its fair value less costs to sell, or its value in use). This principle is crucial for ensuring that financial statements present a true and fair view of an entity's financial position. If an asset is overstated, it can mislead investors and creditors about the company's real worth, potentially leading to poor investment decisions or financial instability. The need to recognize impairment arises from events or changes in circumstances that indicate the carrying amount of an asset may not be recoverable.

Events that might trigger an impairment review are diverse and can include a significant decline in market value, adverse changes in the technological, market, economic, or legal environment in which the entity operates, an increase in market interest rates, evidence of physical damage or obsolescence of an asset, or a decline in the asset's performance. For instance, a factory might become impaired if a new, more efficient technology renders its production methods obsolete, making it less valuable, or if a significant economic downturn reduces demand for its products. Similarly, intangible assets like patents or goodwill can become impaired if the projected cash flows from the associated business unit decline or if the intellectual property becomes less relevant. The process of recognizing impairment typically involves a two-step test for U.S. GAAP (impairment test then impairment loss measurement) and a one-step test for IFRS (recoverable amount comparison), reflecting differences in accounting methodologies.

Once an asset is deemed impaired, an **impairment loss** is recognized. This loss is the amount by which the asset's carrying amount exceeds its recoverable amount. The impairment loss is recorded as an expense on the income statement, which reduces the company's reported profit and asset value. For assets like property, plant, and equipment, the carrying amount is reduced directly to the recoverable amount, and this new lower value becomes the basis for future depreciation. For indefinite-lived intangible assets and goodwill, specific impairment tests are conducted annually or more frequently if impairment indicators exist. The recognition of impairment ensures that assets are not carried at values that exceed their economic utility, thus providing stakeholders with more reliable financial information for decision-making. Adherence to these

standards is essential for maintaining transparency and comparability in financial reporting across different jurisdictions and industries, fostering trust in financial markets.

6. Legal and Social Perspectives

The concept of **impairment** is profoundly intertwined with legal frameworks and social policies, particularly those aimed at protecting the rights of individuals with impairments and fostering inclusion. Legislation worldwide, such as the Americans with Disabilities Act (ADA) in the United States or the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD), often uses impairment as a foundational element in defining who is protected by anti-discrimination laws. These legal definitions typically combine an impairment with a substantial limitation in one or more major life activities to identify individuals who qualify for reasonable accommodations and protection against discrimination. The goal is to ensure equal opportunities and full participation in society, moving beyond a purely medical understanding to address systemic barriers and promote human rights.

From a social perspective, the focus shifts from the individual's condition to the societal structures and attitudes that create disability. The **social model of disability**, as discussed earlier, posits that it is not the impairment itself that disables a person, but rather the failure of society to accommodate and include people with diverse bodies and minds. This perspective advocates for societal change--such as accessible infrastructure, inclusive employment practices, and anti-discrimination laws--rather than solely focusing on "curing" or "fixing" the individual. This paradigm has significantly influenced disability advocacy and policy development, pushing for a rights-based approach that emphasizes self-determination, dignity, and the removal of barriers, thereby transforming the narrative from personal tragedy to a matter of social justice and equity.

Legal and social perspectives also address the ethical implications of impairment. Debates arise concerning genetic screening, assisted reproduction, and medical interventions, particularly when they touch upon the prevention or "cure" of impairments. There is a strong ethical push towards ensuring that individuals with impairments are not devalued or discriminated against, and that choices about their bodies and lives are respected. Furthermore, the language used to describe impairment has undergone significant evolution, with a growing preference for person-first language (e.g., "person with a visual impairment" rather than "visually impaired person") to emphasize the individual's personhood over their condition, reflecting a commitment to dignity and respect within social discourse and public policy.

7. Categories and Manifestations

Impairments can be broadly categorized based on the bodily system or function they affect, presenting in myriad manifestations. **Sensory impairments** are among the most recognized,

encompassing deficits in the five primary senses. This includes visual impairments, ranging from low vision to complete blindness, which affect an individual's ability to perceive light and form. Hearing impairments span from mild hearing loss to profound deafness, impacting the perception of sound and communication. Less commonly discussed but equally significant are impairments of touch, taste, and smell, which can affect safety, nutrition, and quality of life. These sensory deficits often necessitate adaptive strategies, assistive technologies like hearing aids or braille, and environmental modifications to facilitate full participation and integration into daily life.

Motor or physical impairments affect an individual's ability to move, coordinate, or control their body. These can result from conditions affecting the musculoskeletal system (e.g., limb loss, arthritis, muscular dystrophy), the neurological system (e.g., paralysis from spinal cord injury, cerebral palsy, Parkinson's disease, stroke), or other systemic diseases. Such impairments can lead to difficulties with ambulation, fine motor skills, balance, and endurance. Adaptive equipment like wheelchairs, prosthetics, orthotics, and mobility aids are frequently employed to enhance independence and mobility. The impact of motor impairments can vary widely, from minor restrictions in certain movements to complete dependence on others for daily tasks, underscoring the need for individualized support and assistive solutions.

Cognitive and psychological impairments represent another major category, affecting mental processes and emotional well-being. **Cognitive impairments** include conditions like intellectual disability, learning disabilities, dementia, traumatic brain injury, and attention-deficit/hyperactivity disorder (ADHD), which impact memory, attention, problem-solving, information processing, and executive functions. **Psychological impairments**, often linked to mental health conditions, involve significant disturbances in thought, mood, perception, or behavior, as seen in schizophrenia, severe depression, anxiety disorders, and bipolar disorder. These impairments can profoundly affect an individual's capacity for social interaction, employment, education, and independent living, often requiring comprehensive therapeutic, pharmacological, and support interventions. The manifestations of these impairments are complex and highly individualized, necessitating person-centered approaches to care and support that acknowledge both the medical and social dimensions.

8. Significance and Impact

The concept of **impairment** holds profound significance, impacting individuals, societies, and economies on multiple levels. For individuals, an impairment, whether physiological or psychological, can fundamentally alter their life trajectory, affecting their ability to perform daily activities, pursue education, gain employment, and engage in social relationships. The direct consequences can range from physical discomfort and reliance on medical care to social isolation and reduced quality of life. The psychological impact, including feelings of frustration, grief, or depression, is also significant. However, it is crucial to recognize that the *experience* of impairment

is highly individual and not solely defined by the condition itself; resilience, adaptive strategies, and a supportive environment can significantly mitigate negative impacts and foster thriving and active participation.

At a societal level, the prevalence of impairments necessitates the development of robust healthcare systems, social support networks, and legal frameworks to ensure the well-being and rights of affected populations. Societies that embrace inclusivity and provide reasonable accommodations benefit from the diverse talents and contributions of individuals with impairments, enriching communities and fostering innovation. Conversely, societies that neglect these needs risk perpetuating marginalization, thereby losing out on potential human capital and facing increased healthcare and welfare costs. The economic impact of impairment is also substantial, encompassing healthcare expenditures, rehabilitation costs, lost productivity due to illness or caregiving, and the need for assistive technologies. However, investments in accessibility and inclusion can yield significant economic returns by increasing employment rates and consumer spending among people with impairments, demonstrating the value of inclusive policies.

In the financial sector, the accurate assessment and reporting of asset impairment are critical for market integrity and investor confidence. Failure to recognize asset impairment can lead to inflated balance sheets, misrepresentation of a company's financial health, and ultimately, significant financial losses for investors. Transparent impairment reporting ensures that financial statements reflect the current economic reality of a company's assets, enabling more informed investment decisions and contributing to the overall stability and efficiency of capital markets. Thus, whether in human health or corporate finance, the concept of impairment serves as a vital indicator of deviation from an expected standard, necessitating careful consideration and appropriate responses to maintain integrity and promote well-being.

9. Debates and Evolving Understandings

The understanding and conceptualization of **impairment** are not static but are continually evolving, giving rise to ongoing debates and shifts in terminology and approach. One central debate revolves around the medical versus social models of disability, as previously discussed. While the medical model focuses on the biological deficit, the social model emphasizes systemic barriers. This ideological tension influences everything from policy-making to language use, with advocates for the social model pushing for widespread environmental and attitudinal changes rather than solely individual-level interventions. The ICF attempts to integrate aspects of both, offering a more nuanced biopsychosocial perspective that acknowledges the interplay between body functions, activities, participation, and contextual factors, thereby fostering a more comprehensive approach to understanding human functioning.

Another area of evolving understanding concerns the language used to describe individuals with

impairments. There is a strong movement towards **person-first language**, which prioritizes the individual's humanity over their condition (e.g., "person with a disability" instead of "disabled person"). This shift reflects a commitment to dignity and respect, challenging the idea that an impairment defines an individual's entire identity. However, some advocacy groups, particularly within the disability rights movement and the autism community, prefer identity-first language (e.g., "disabled person," "autistic person"), arguing that their condition is an inherent part of their identity and that person-first language inadvertently pathologizes their experience. This ongoing linguistic debate highlights the complex and deeply personal nature of identity and self-perception within the context of impairment, emphasizing the importance of individual choice and community preference in terminology.

Furthermore, technological advancements and medical research continually reshape the landscape of impairment. New assistive technologies can mitigate the effects of certain impairments, while medical breakthroughs can prevent, treat, or even reverse some conditions. These developments bring ethical considerations, particularly regarding "enhancement" versus "therapy," and questions about what constitutes a "normal" or "desirable" human function. The future of impairment understanding will likely continue to be shaped by scientific progress, evolving societal values, and the persistent advocacy for human rights and inclusivity, pushing for a world where impairments are understood not as inherent deficits of individuals, but as natural variations in human experience that require societal adaptation and support, thus enriching the tapestry of human diversity.

Further Reading

[World Health Organization: International Classification of Functioning, Disability and Health \(ICF\)](#)

[Wikipedia: Social model of disability](#)

[Americans with Disabilities Act \(ADA\)](#)

[United Nations Convention on the Rights of Persons with Disabilities \(UNCRPD\)](#)

[International Financial Reporting Standards \(IFRS\) Foundation](#)

[Wikipedia: Generally Accepted Accounting Principles \(GAAP\)](#)

[Wikipedia: Visual impairment](#)

[Wikipedia: Hearing impairment](#)

[Wikipedia: Cognitive impairment](#)