

Accounting Changes and Error Analysis

LEARNING OBJECTIVES

After studying this chapter, you should be able to:

- 1 Identify the two types of accounting changes.
- 2 Describe the accounting for changes in accounting policies.
- 3 Understand how to account for retrospective accounting changes.
- 4 Understand how to account for impracticable changes.
- 5 Describe the accounting for changes in estimates.
- 6 Describe the accounting for correction of errors.
- 7 Identify economic motives for changing accounting policies.
- 8 Analyze the effect of errors.

Needed: Valid Comparisons

The IASB's Conceptual Framework describes comparability (including consistency) as one of the qualitative characteristics that contribute to the usefulness of accounting information. Unfortunately, companies are finding it difficult to maintain comparability and consistency due to the numerous changes in accounting policies mandated by the IASB.

Presented below is a condensed version of the change in accounting policy note of **United Business Media (UBM) (PL)** in a recent annual report.

Changes in accounting policies (in part)

The accounting policies adopted are consistent with those of the previous financial year except as follows:

IAS 1—Presentation of Financial Statements (revised) The Group adopted this revised standard. The revision separates owner and non-owner changes in equity. The statement of changes in equity includes only details of transactions with owners, with non-owner changes in equity presented as a single line. In addition, the standard introduces the statement of comprehensive income to be presented either as a single statement, or as two linked statements. The Group has elected to present two statements.

IAS 36—Impairment of Assets When discounted cash flows are used to estimate "fair value less costs to sell," additional disclosure is required about the discount rate, consistent with disclosures required when discounted cash flows are used to estimate "value in use." For those cash-generating units where the Group is required to compute the recoverable amount, fair value less costs to sell is used on an earnings multiples approach. Additional disclosures will be included in the future where applicable.

IFRS 7—Financial Instruments: Disclosures The Group adopted this amendment which requires increased disclosures about fair value measurements and liquidity risk. Fair value measurements related to items recorded at fair value are to be disclosed by source of inputs using a three-level fair value hierarchy, by class, for all financial instruments recognized at fair value.

IFRS 8—Operating Segments The Group adopted IFRS 8, which requires disclosure of information about the Group's operating segments and replaces the requirement to determine primary (business) and secondary (geographical) reporting segments of the Group. Adoption of the Standard did not have any effect on the financial position or performance of the Group. The Group determined that the four operating and reportable segments are Events, Data, Services and Online, Print—Magazines and Targeting, Distribution and Monitoring. Additional disclosures about each of these segments are shown in Note 3.

What these excerpts indicate is that the IASB is constantly attempting to improve financial reporting as conditions change in the financial world.

In addition, a number of companies have faced restatements due to errors in their financial statements. Presented on the next page is a chart that shows the total restatements per year since 2004. There is much good news in the chart. In 2007, restatements declined by 31.5 percent (from 1,771 to 1,213). In 2008, restatements declined another 24 percent (from 1,213 to 922). Although the

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