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# CCS Insights


关于《会计政策、会计估计变更和差错》的修订

Amendments to MFRS 108: Definition of Accounting Estimates

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## 国际财务报告准则的变化



- 对《国际会计准则第8号—会计政策、会计估计变更和差错》的修订澄清了如何区分会计政策变更与会计估计变更。
- 对这两者进行区分非常重要，原因在于会计估计 [accounting estimates] 变更会预先应用于未来交易和其他未来事件，而会计政策变更 [changes in accounting policies] 一般追溯适用于过去的交易及其他过去的事项并同时适用于当期。

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**MFRS 108**



**Changes in accounting estimates**


34    An entity may need to change an accounting estimate ~~may need revision~~ if changes occur in the circumstances on which the accounting estimate was based or as a result of new information, new developments or more experience. By its nature, a change in an accounting ~~the revision of an~~ estimate does not relate to prior periods and is not the correction of an error.

34A    The effects on an accounting estimate of a change in an input or a change in a measurement technique are changes in accounting estimates unless they result from the correction of prior period errors.

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**MFRS 108**




**Applying changes in accounting estimates**

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38    Prospective recognition of the effect of a change in an accounting estimate means that the change is applied to transactions, other events and conditions from the date of that the change in estimate. A change in an accounting estimate may affect only the current period's profit or loss, or the profit or loss of both the current period and future periods. For example, a change in a loss allowance for expected credit losses ~~the estimate of the amount of bad debts~~ affects only the current period's profit or loss and therefore is recognised in the current period. However, a change in the estimated useful life of, or the expected pattern of consumption of the future economic benefits embodied in, a depreciable asset affects depreciation expense for the current period and for each future period during the asset's remaining useful life. In both cases, the effect of the change relating to the current period is recognised as income or expense in the current period. The effect, if any, on future periods is recognised as income or expense in those future periods.

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## MFRS 108

**Error**


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48      Corrections of errors are distinguished from changes in accounting estimates. Accounting estimates by their nature are approximations that may need changing ~~revision~~ as additional information becomes known. For example, the gain or loss recognised on the outcome of a contingency is not the correction of an error.

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## Notice - Issuance of MASB Approved Accounting Standard

- 生效日期 [Effective date]
  - 起始日在2023年1月1日或以后的年度期间
  - 允许提前采用
  - An entity shall apply these amendments for annual periods beginning on or after 1 January 2022. Earlier application is permitted.

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