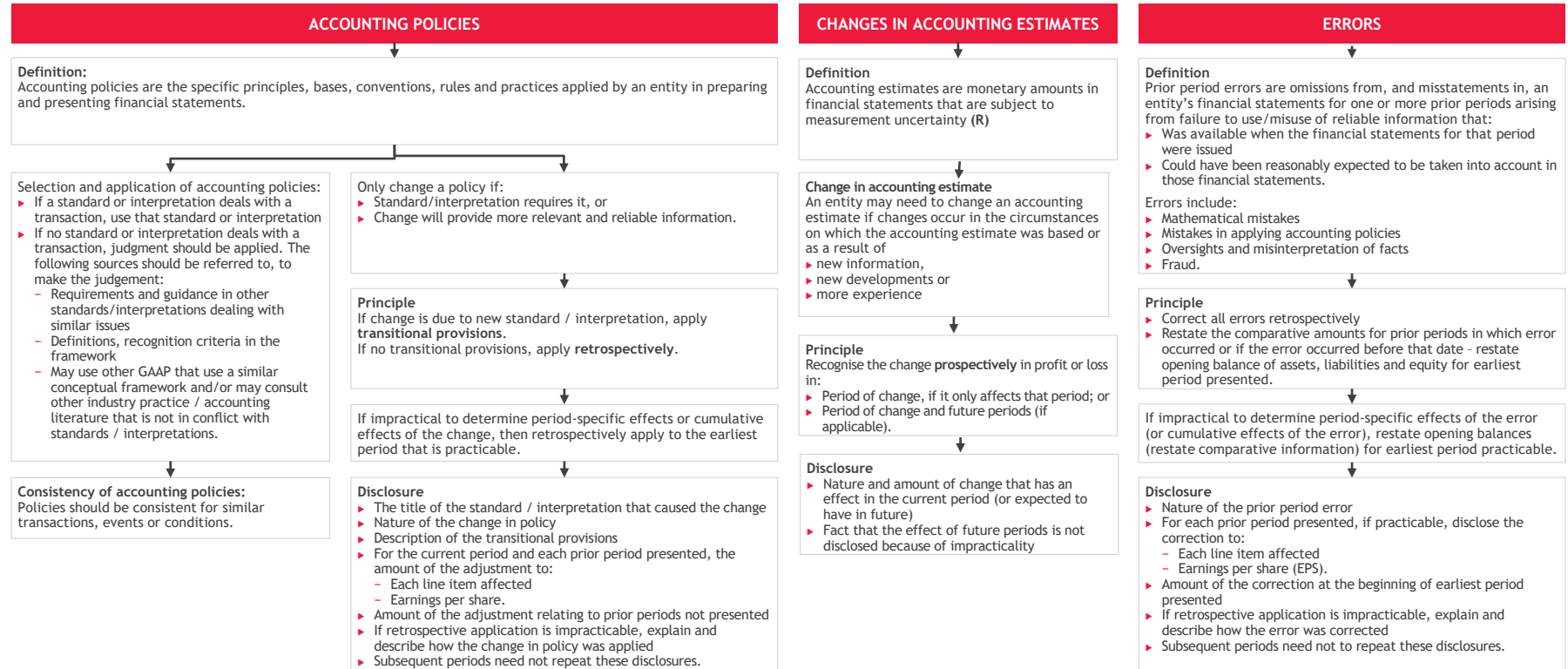




**IFRS AT A GLANCE**  
**IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors***



# IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors



## (R) AMENDMENTS AND STANDARDS ISSUED BUT NOT YET EFFECTIVE












This IFRS Standard includes amendments that were issued as at 30 June 2021, but were not yet mandatorily effective. These are identified with an '(R)' suffix. For a summary of these amendments and standards, please refer to BDO's [IFR Bulletin 2021/11](#).

# Contact

For further information about how BDO can assist you and your organisation, please get in touch with one of our key contacts listed below.

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## EUROPE

Anne Catherine Farlay	 France	<a href="mailto:annecatherine.farlay@bdo.fr">annecatherine.farlay@bdo.fr</a>
Jens Freiberg	 Germany	<a href="mailto:jens.freiberg@bdo.de">jens.freiberg@bdo.de</a>
Teresa Morahan	 Ireland	<a href="mailto:tmorahan@bdo.ie">tmorahan@bdo.ie</a>
Ehud Greenberg	 Israel	<a href="mailto:ehudg@bdo.co.il">ehudg@bdo.co.il</a>
Stefano Bianchi	 Italy	<a href="mailto:stefano.bianchi@bdo.it">stefano.bianchi@bdo.it</a>
Roald Beumer	 Netherlands	<a href="mailto:roald.beumer@bdo.nl">roald.beumer@bdo.nl</a>
Reidar Jensen	 Norway	<a href="mailto:reidar.jensen@bdo.no">reidar.jensen@bdo.no</a>
Leonid Sidelkovskiy	 Russia	<a href="mailto:L.Sidelkovskiy@bdo.ru">L.Sidelkovskiy@bdo.ru</a>
David Cabaleiro	 Spain	<a href="mailto:david.cabaleiro@bdo.es">david.cabaleiro@bdo.es</a>
René Füglistner	 Switzerland	<a href="mailto:rene.fueglistner@bdo.ch">rene.fueglistner@bdo.ch</a>
Moses Serfaty	 United Kingdom	<a href="mailto:moses.serfaty@bdo.co.uk">moses.serfaty@bdo.co.uk</a>




## SUB SAHARAN AFRICA



Theunis Schoeman	 South Africa	<a href="mailto:tschoeman@bdo.co.za">tschoeman@bdo.co.za</a>
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## NORTH AMERICA & CARIBBEAN







Armand Capisciolto	 Canada	<a href="mailto:acapisciolto@bdo.ca">acapisciolto@bdo.ca</a>
Wendy Hambleton	 USA	<a href="mailto:whambleton@bdo.com">whambleton@bdo.com</a>


## LATIN AMERICA

Marcello Canetti	 Argentina	<a href="mailto:mcanetti@bdoargentina.com">mcanetti@bdoargentina.com</a>
Victor Ramirez	 Colombia	<a href="mailto:vramirez@bdo.com.co">vramirez@bdo.com.co</a>
Ernesto Bartesaghi	 Uruguay	<a href="mailto:ebartesaghi@bdo.com.uy">ebartesaghi@bdo.com.uy</a>

Arshad Gadit	 Bahrain	<a href="mailto:arshad.gadit@bdo.bh">arshad.gadit@bdo.bh</a>
Antoine Gholam	 Lebanon	<a href="mailto:agholam@bdo-lb.com">agholam@bdo-lb.com</a>

## ASIA PACIFIC

Aletta Boshoff	 Australia	<a href="mailto:aletta.boshoff@bdo.com.au">aletta.boshoff@bdo.com.au</a>
Hu Jian Fei	 China	<a href="mailto:hu.jianfei@bdo.com.cn">hu.jianfei@bdo.com.cn</a>
Fanny Hsiang	 Hong Kong	<a href="mailto:fannyhsiang@bdo.com.hk">fannyhsiang@bdo.com.hk</a>
Pradeep Suresh	 India	<a href="mailto:pradeepsuresh@bdo.in">pradeepsuresh@bdo.in</a>
Khoon Yeow Tan	 Malaysia	<a href="mailto:tanky@bdo.my">tanky@bdo.my</a>
Ng Kian Hui	 Singapore	<a href="mailto:kianhui@bdo.com.sg">kianhui@bdo.com.sg</a>



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