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Retail, financial and property companies face ASIC scrutiny

- by: *Caroline Henshaw*
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- December 27, 2011 2:21PM
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RETAIL, financial services and property companies could come under particular scrutiny from the corporate regulator in the year ahead, experts say.

Investigators will focus on ensuring companies report the true value of their assets, under new guidelines published by the [Australian Securities and Investments Commission \(ASIC\)](#).

Determining the true value of assets is an area that was particularly problematic during the global financial crisis.

ASIC spokesman Matthew Abbott said the regulator would be "targeting sectors that are more exposed to the current economic conditions and those with large intangibles".

A policy adviser for accountancy group CPA Australia, Amir Ghandar, said industries with a strong connection to equity and debt markets, where valuations could change wildly due to the volatility in financial markets, are likely to come under the ASIC spotlight.

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"In the current environment, when you've got uncertainty and risk, the things that really come into the spotlight are those that involve significant judgment," Mr Ghandar said.

"This may particularly affect consumer sectors such retail and those with a strong direct connection to equity and debt markets, such as financial services and property."

The case of failed property group Centro brought the importance of directors' judgments to the fore after the Federal Court ruled that the shopping centre group's directors did not exercise due diligence when they signed off on financial reports that incorrectly classified \$1.5 billion of debt as non-current.

ASIC said the minerals resource rent tax, the carbon tax and the continued volatility in overseas markets were expected to make assessing the fair value of assets even harder in 2012.

"It's difficult for companies to judge what they mean, as we don't have more details," Mr Ghandar said.

Reporting on goodwill and identifiable intangibles in financial reports were singled out by ASIC as particularly in need of improvement.

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- *or Posted at 11:58 PM December 27, 2011*

or perhaps corporate financial transparency. i doubt the australian shadow economy exceeds corporate tax evasion

- **Robear of Sydney** Posted at 9:48 PM December 27, 2011

ASIC are useless as. How many people have lost their life savings because ASIC were asleep at the wheel. Fincorp, ACR, Storm Financial etc etc are testimony to how good ASIC are at catching the bad guys before they lose all your money. We are now supposed to believe that they have suddenly found their mojo. I doubt it.

- **Mara of Sydney** Posted at 5:16 PM December 27, 2011

They should go after the many food and restaurant businesses that demand cash payments from patrons and those that are charging customers for using EFTPOS machines. Therein lies much booty for the government and the rest of us don't have to carry the main tax burden.

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Hang Seng	18378.2	-38.2	-0.21
ASX200	4088.8	0.0	0.0



All Ords	4141.7	0.0	0.0
Nikkei	8395.16	-64.82	-0.77

Switch to Chart **Points** **Change** **Percent**

DJIA	12291.3496	-2.65	-0.02
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S&P 500	1252.58	+9.42	+0.76
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S&P 100	575.64	-10.07	-1.72
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NASDAQ	2599.45	+21.48	+0.83
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CAC 40	3071.8	+41.33	+1.36
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DAX 30	5852.18	+60.65	+1.05
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FTSE	5456.97	+67.23	+1.25
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Euro Top100	2062.33	+22.43	+1.1
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AUD/USD	1.015	+0.0	+0.05
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Oil	101.31	-0.03	-0.03
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AAD	Ardent Leisure ..	1.035	0.0%
ABC	Adelaide Bright..	2.87	0.0%
ABP	Abacus Property..	1.93	0.0%
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