As entity of any subjective form should follow as inquiry guideline for referencing in term of financial reporting provisions mainstay. Nevertheless, their should be as external evaluation done. In term of a facility using these methods of error correction as a function of under or overstating their monetary standard as a method for unlawful financial gain. That was done as am error to boost there comprehensive financial statement. Therefore, with further implementation of materiality testing of ongoing error. As entity, will ideology less error misstatement, with immediate disclosure for first hand concise reporting disclosure. Sequential, methodology of the rollover approach, iron curtain approach are sensational to the evaluations of correction materiality items of previous recorded financial statement.