

IASB Editorial corrections and changes to:

Investment Entities ED (issued August 2011)

IFRS 5 Non-current Assets Held for Sale and Discontinued Operations (issued March 2004)

IFRS 7 Disclosures—Transfers of Financial Assets (Amendments to IFRS 7) (issued October 2010)

IFRS 9 Financial Instruments

IFRS 13 Fair Value Measurement (issued May 2011)

IAS 19 Employee Benefits (issued June 2011)

Bound Volume (Red Book) 2011

Bound Volume (Education) 2011

Bound Volume (Blue Book) 2012

IFRS for SMEs (issued July 2009)

Date: 18 November 2011

Document	Position in text	Deleted	Substituted/inserted
<i>Investment Entities ED</i> page 5	Invitation to Comment	‘in writing by 23 December 2011.’	‘in writing by 5 January 2012.’
IFRS 1 BV (RB) page B34	Paragraph BC13(a)	‘(paragraph 21 of the <i>Preface to International Financial Reporting Standards</i>).’	<i>[Footnote needs to be added]</i> ‘(paragraph 21* of the <i>Preface to International Financial Reporting Standards</i>).’ *amended to paragraph 20 when the <i>Preface</i> was revised in January 2010
IFRS 2 BV (RB) page B115	Footnote to title above BC25	‘IFRS 9 applies to all assets’	‘IFRS 9 applies to all items’
IFRS 3 BV (RB) page B328	Paragraph BC434A	‘paragraph 2(f) of IAS 39 <i>Financial Instruments: Recognition and Measurement</i> excluded’	<i>[Footnote needs to be added]</i> ‘paragraph 2(f) of IAS 39 <i>Financial Instruments: Recognition and Measurement</i> * excluded’ *In November 2009 and October 2010 the IASB amended some of the requirements of IAS 39 and relocated them to IFRS 9 <i>Financial Instruments</i> . IFRS 9 applies to all items within the scope of IAS 39.

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IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> page 6 (IG)	Title below Example 4, IG	<u>‘Exceptions to the criterion in paragraph 8’</u>	<u>‘Exceptions to the criterion that the sale should be expected to be completed in one year (paragraphs 8 and B1)’</u>
IFRS 7 BV (RB) page A244	Board of Approvals in Contents	‘APPROVAL BY THE BOARD OF AMENDMENTS TO IFRS 7: <i>Reclassification of Financial Assets</i> (Amendments to IAS 39 and IFRS 7) issued in October 2008 <i>Reclassification of Financial Assets—Effective Date and Transition</i> (Amendments to IAS 39 and IFRS 7) issued in November 2008 <i>Improving Disclosures about Financial Instruments</i> issued in March 2009 <i>Disclosures—Transfers of Financial Assets</i> issued in October 2010’	‘APPROVAL BY THE BOARD OF AMENDMENTS TO IFRS 7: <i>Improving Disclosures about Financial Instruments</i> issued in March 2009 <i>Disclosures—Transfers of Financial Assets</i> issued in October 2010’
IFRS 7 BV (RB) page A245	Rubric	‘and the <i>Framework for the Preparation and Presentation of Financial Statements</i> ’	‘and the <i>Conceptual Framework for Financial Reporting</i> ’
IFRS 7 BV (RB) page A251 BV (Education) page A266	Paragraph 11(c) last sentence	‘Financial assets measured at fair value through other comprehensive income’	[deleted]
IFRS 7 BV (RB) page A276 BV (Education) page A293 BV (BB) page 853	Paragraph B29	‘stand-alone financial statements’	‘separate or individual financial statements’

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IFRS 7 <i>Disclosures— Transfers of Financial Assets</i> page 22 (BC) BV (RB) page B571 BV (Education) page B590	Title above paragraph BC65I	‘Transferred financial assets that are derecognised’	‘Transferred financial assets that are derecognised in their entirety’
IFRS 9 BV (RB) page A300	Board of Approval in Contents	‘APPROVAL BY THE BOARD OF IFRS 9 ISSUED IN OCTOBER 2010’	‘APPROVAL BY THE BOARD OF THE REQUIREMENTS ADDED TO IFRS 9 ISSUED IN OCTOBER 2010’
IFRS 9 <i>Financial Instruments</i> BV (Education) page A382	Header above B5.4.1–B5.4.13 [Deleted]	‘Reclassification (section 5.3)’	‘Reclassification (section 5.3)’
IFRS 13 <i>Fair Value Measurement</i> page 17 BV (Education) page A508	Paragraph 48	‘for a particular risk exposure or to transfer a net short position (ie a liability)’	‘for a particular risk exposure or paid to transfer a net short position (ie a liability)’
IFRS 13 <i>Fair Value Measurement</i> page 91 BV (Education) page A1088	Paragraph D87 Amendment to paragraph 140I of IAS 36	‘amended paragraphs 5, 6, 12, 20, 78, 105, 111, 130 and 134 ... and added paragraphs 25A and 53A.’	‘amended paragraphs 5, 6, 12, 20, 28, 78, 105, 111, 130 and 134 ... and added paragraph 53A.’
IAS 19 <i>Employee Benefits</i> page 64	Paragraph A6. Amendments to paragraph 113of IAS 1	‘is deducted in determining the deficit or surplus’	‘is deducted from the present value of the defined benefit obligation in determining the deficit or surplus’
IAS 24 BV (Education) page A886	Paragraph 9(a)(ii)	‘[Refer: Illustrative examples paragraphs IG4–IG8]’	‘[Refer: Illustrative examples paragraphs IE4–IE8]’

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IAS 36 BV (Education) throughout	Contents list, paragraphs: 2(g), 5, 6 <i>recoverable amount</i> , 18, 19, 21 (x 2), 22(a), 23, title above 25, 29, 53, 67(a), 74, 76, 78 Example box, 107(a), 107(b), 107 Example box (x 4), 115(a), 115(c) (x 2), 130(e)	‘fair value less costs to sell’	‘fair value less costs of disposal’
IFRIC 17 BV (RB) page B1701	Paragraph BC37	‘(IAS 16, IAS 38, IAS39)’	<i>[Footnote needs to be added]</i> ‘(IAS 16, IAS 38, IAS 39*)’ *In November 2009 and October 2010 the IASB amended some of the requirements of IAS 39 and relocated them to IFRS 9 <i>Financial Instruments</i> . IFRS 9 applies to all items within the scope of IAS 39.
SIC-27 BV(RB) page A1201	Footnote of IFRS 9	• ‘IFRS 9 <i>Financial Instruments</i> (issued October 2010).’	<i>[Footnote needs to be added]</i> • ‘IFRS 9 <i>Financial Instruments</i> (issued October 2010).*’ *effective date 1 January 2013. Earlier application is permitted.
IASB Due Process Handbook BV (RB) page B1825 BV (BB) page 49	Paragraph 115	‘the Trustees of the IASC Foundation oversee the IASB’s operations.’	‘the Trustees of the IFRS Foundation oversee the IASB’s operations.’
IFRS Interpretations Committee Due Process Handbook BV (RB) page B1832 BV(BB) page 56	Contents list, under Appendices	‘The IASB’s due process – extracts from the Constitution’	‘The IFRS Interpretations Committee’s due process: extracts from the Constitution’

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IFRS for SMEs Illustrative Financial Statements Presentation and Disclosure Checklist page 25	Paragraph 3.10(b)	‘for each period presented, the adjustments to each item in the financial statements that management has concluded would be necessary to achieve a fair presentation.’	‘the reason for using a longer or shorter period.’
IFRS for SMEs Illustrative Financial Statements Presentation and Disclosure Checklist page 35	Section 8 paragraph 8.2(a)	‘paragraphs 8.5 and 8.6;’	‘paragraphs 8.5–8.7;’
IFRS for SMEs Illustrative Financial Statements Presentation and Disclosure Checklist page 37	Section 9 paragraph 9.21	‘(and in the income statement,)’	‘(or in the income statement,)’
IFRS for SMEs Illustrative Financial Statements Presentation and Disclosure Checklist page 42	Section 12 paragraph 12.29(c)	‘recognised in equity during’	‘recognised in other comprehensive income during’
IFRS for SMEs Illustrative Financial Statements Presentation and Disclosure Checklist page 47	Section 18 paragraph 18.29	‘on intangible items that’	‘on research and development that’
IFRS for SMEs Illustrative Financial Statements Presentation and Disclosure Checklist page 64	Section 35 paragraph 35.14	‘required by paragraph 35.13(a) and (b) shall,’	‘required by paragraph 35.13(b) and (c) shall,’