

Editorial corrections

Date posted: 23 February 2012

The following editorial corrections have been made to the publications below:

- ***Bound Volume (Red Book) 2011***
- ***Bound Volume (Education) 2011***
- ***Bound Volume (Education) 2010***
- ***Bound Volume (Blue Book) 2012***
- ***Bound Volume (Blue Book) 2011***
- **IFRS 9 *Financial Instruments* (issued October 2010)**
- **IFRS 9 *Financial Instruments* (issued November 2009)**
- **IFRS 10 *Consolidated Financial Statements* (issued May 2011)**
- **IFRS 12 *Disclosure of Interests in Other Entities* (issued May 2011)**
- **IFRS 13 *Fair Value Measurement* (issued May 2011)**
- **IAS 19 *Employee Benefits* (issued June 2011)**
- ***Disclosures—Transfers of Financial Assets* (issued October 2010)**
- ***Presentation of Items of Other Comprehensive Income* (issued June 2011)**
- ***Mandatory Effective Date of IFRS 9 and Transition Disclosures* (issued December 2011)**

Document	Position in text	Deleted	Substituted/inserted
IFRS 7 BV (RB) page A277 <i>Disclosures— Transfers of Financial Assets</i> page 11	Title before paragraph B32	‘Transferred financial assets that are not derecognised in their entirety’	‘Transferred financial assets that are not derecognised in their entirety (paragraph 42D)’
IFRS 9 (October 2010) page 88 BV (RB) page A365	Paragraph B5.7.19	‘(see paragraph B5.7.16(a)).’	‘(see paragraph B5.7.16(b)).’

Document	Position in text	Deleted	Substituted/inserted
IFRS 10 page 3	Contents page	'5–19' 'B58–B73' 'B73–B78'	'5–18' 'B58–B72' 'B73–B75'
IFRS 10 page 57	Paragraph D3, paragraph C1	'(as amended in 2008)'	'(as revised in 2008)' [first two occasions it is mentioned]
IFRS 10 page 57	Paragraph D3, paragraph C1	'combinations that occurred on 30 June 20X6 and the date of transition to IFRSs.'	'combinations that occurred between 30 June 20X6 and the date of transition to IFRSs.'
IFRS 10 page 57	Paragraph D5, paragraph 7 of amended standard	'control of another entity, ie the acquiree.'	'control of <u>another entity</u> , ie the acquiree.'
IFRS 10 page 64	Paragraph D19, paragraph 3 of amended standard	'party transactions'	'party relationships'
IFRS 10 Basis page 42	Paragraph BCZ155	'non-minority interest'	'non-controlling interest'
IFRS 10 Basis page 71	Title above paragraph BCA14	'IAS 39 <i>Financial Instruments: Recognition and Measurement</i> (as amended September 2010)'	'IAS 39 <i>Financial Instruments: Recognition and Measurement</i> (as amended October 2009)'
IFRS 12 page 10	Paragraph 9(c)	'(see paragraphs 58–72 of IFRS 10)'	'(see paragraphs B58–B72 of IFRS 10)'
IFRS 13 page 64	Paragraph D16	'amended paragraphs 3, 28, 29, B4 and B26 and Appendix A'	'amended paragraphs 3, 28 and 29 and Appendix A'
IFRS 13 IE page 31	Table accompanying paragraph IE63. Description: Commercial— Europe	'0.06–0.10 (0.80)'	'0.06–0.10 (0.08)'

Document	Position in text	Deleted	Substituted/inserted
IAS 19 page 64	Paragraph A8	'and paragraph 139J is added as follows.'	'and paragraph 139K is added as follows.'
IAS 23 BV (Education 2011) page A873	Second rubric box	'www.iasb.org'	'www.ifrs.org'
IAS 24 BV (Education 2011) page A883	Second rubric box	'www.iasb.org'	'www.ifrs.org'
IAS 34 BV (RB) page A848	Paragraph 49	'1 July 2011'	'1 January 2011'
IAS 39 BV (RB) page B1344 BV (Education 2011) page B1582 BV (BB 2012) page 2219	Board of Approval	'Approval by the Board of the <i>Fair Value Option</i> (Amendments to IAS 39)'	'Approval by the Board of the <i>Fair Value Option</i> (Amendment to IAS 39)'
IFRIC 12 BV (RB) page B1611 BV (Education 2010) page B1577 BV (BB 2011) page 2632	Paragraph IE11	'at the end of the year 8.'	'at the end of year 8.'
<i>Presentation of Items of Other Comprehensive Income</i> pages 23, 24, 27 and 28	Illustrative presentation of financial statements: Title	'(illustrating the presentation of profit or loss and other comprehensive income in one statement and the classification of expenses within profit by function)'	'(illustrating the presentation of profit or loss and other comprehensive income in one statement and the classification of expenses within profit or loss by function)'

Document	Position in text	Deleted	Substituted/inserted
<i>Presentation of Items of Other Comprehensive Income</i> page 27	Illustrative presentation of financial statements	'Investments in equity instruments ^(b) '	'Investments in equity instruments'
<i>Mandatory Effective Date of IFRS 9 and Transition Disclosures</i> page 6 IFRS 9 (2010) IFRS 9 (2009)	Paragraph 7.2.10 end of first sentence Paragraph 8.2.10 end of first sentence	'...each comparative period as its amortised cost.'	'...each comparative period as its amortised cost if the entity restates prior periods.'
<i>Mandatory Effective Date of IFRS 9 and Transition Disclosures</i> page 7	Paragraph 7.2.14 (in "Amendments to IFRS 9 <i>Financial Instruments</i> (2009) and IFRS 9 <i>Financial Instruments</i> (2010)")	'an entity that adopts the classification and measurement requirements of this Standard for reporting periods;'	'an entity that adopts <u>the classification and measurement requirements of this Standard for reporting periods;</u> '
<i>Mandatory Effective Date of IFRS 9 and Transition Disclosures</i> page 7	Paragraph 7.2.14 (in "Amendments to IFRS 9 <i>Financial Instruments</i> (2009) and IFRS 9 <i>Financial Instruments</i> (2010)")	'the date of initial application.'	'the date of initial application. However, if an entity restates prior periods, the restated financial statements must reflect all of the requirements in this Standard.'

23/02/2012