

IASB Editorial corrections and changes to:

***IFRS for SMEs* (issued July 2009)**

***Conceptual Framework for Financial Reporting* (issued September 2010)**

Bound Volume (Red Book) 2011

Bound Volume (Blue Book) 2011

***IFRS 10 Consolidated Financial Statements* (issued May 2011)**

***IFRS 11 Joint Arrangements* (issued May 2011)**

***IAS 19 Employee Benefits* (issued June 2011)**

***Presentation of Items of Other Comprehensive Income* (issued June 2011)**

Date: 29 June 2011

Document	Position in text	Deleted	Substituted/inserted
<i>IFRS for SMEs</i> Basis for Conclusions page 49	paragraph BC156(b)	'proposed in the draft IFRS'	'in the <i>IFRS for SMEs</i> '
<i>Conceptual Framework</i> Basis for Conclusions page 59 BV (RB) page B17 BV (BB) page 117	paragraph BC3.19	'(see paragraphs 3.34–3.36)'	'(see paragraphs BC3.34–BC3.36)'
IFRIC 14 Basis for Conclusions BV (RB) page B1658 BV (BB) page 2692	paragraph BC20	'paragraph 77'	'paragraph BC77'
IFRS 10 page 11	paragraph 15	'wholly positive or negative'	'both positive and negative'
IFRS 10 page 56	Appendix D, rubric	' <i>If an entity applied</i> '	' <i>If an entity applies</i> '

*IASB editorial corrections and changes
29 June 2011*

Document	Position in text	Deleted	Substituted/inserted
IFRS 10 Basis for Conclusions page 66	Appendix, rubric	'with the new text'	'with new text'
IFRS 10 Amendments to guidance page 73	rubric	'with the new text'	'with new text'
IFRS 11 page 42	paragraphs D37 and D38	'significance influence' [three times]	'significant influence' [three times]
IFRS 11 page 46	paragraph D49	'significance influence' [twice]	'significant influence' [twice]
IAS 19 page 51	paragraph 142		paragraph 142 is amended to read as follows and a footnote is added:
<p>'142 An entity shall disaggregate the fair value of the plan assets into classes that distinguish the nature and risks of those assets, subdividing each class of plan asset into those that have a quoted market price in an active market (as defined in IFRS 13 <i>Fair Value Measurement</i>*) and those that do not. For example, and considering the level of disclosure discussed in paragraph 136, an entity could distinguish between:</p> <p>(a) ...</p> <p>* If an entity has not yet applied IFRS 13, it may refer to paragraph AG71 of IAS 39 <i>Financial Instruments: Recognition and Measurement</i>, or paragraph B.5.4.3 of IFRS 9 <i>Financial Instruments</i> (October 2010), if applicable.'</p>			
IAS 19 page 64	paragraph A8	'and paragraph 139J is added'	'and paragraph 139K is added'
IAS 19 page 69	Table of contents	'BC34–BC38'	'BC35–BC38'
<i>Presentation of Items of OCI</i> page 4	paragraph IN17	'(amendments to IAS 1)'	'(Amendments to IAS 1)'
page 5	paragraph 10A, last sentence, after ' income '		' , which shall begin with profit or loss'
page 5	heading above paragraph 81A	'Statement(s) of'	'Statement of'

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<i>Presentation of Items of OCI</i> page 5	paragraph 81A	'The statement ...other comprehensive income shall present, ...'	'The statement ... other comprehensive income (statement of comprehensive income) shall present, ...'
page 7	instruction box	'is struck through).'	'is struck through) and paragraph 139J is added.'
page 8	paragraph 94	'components'	' <u>items</u> components '
page 9	paragraph 139J	'81A–81C'	'81A, 81B'
page 17	instruction box	'BC54A–BC54J and BC105A–BC105B are added'	'BC54A–BC54J, BC68A, BC105A and BC105B are added'
page 22	paragraph IG4	'components'	' <u>items</u> components '
page 23	Illustrative financial statement	'Income tax relating to items not reclassified ^(d) '	'Income tax relating to items that will not be reclassified ^(d) '
page 24		'Investments in equity instruments'	'Available-for-sale financial assets ^(b) '
page 26		'Alternatively, components of'	'Alternatively, items of'
page 27		'Investments in equity instruments'	'Available-for-sale financial assets'
page 26	Illustrative financial statement	'Income tax relating to items not reclassified ^(g) '	'Income tax relating to items that will not be reclassified ^(g) '
page 27		'Investments in equity instruments'	'Available-for-sale financial assets'
page 28		'Alternatively, items of profit or loss and other'	'Alternatively, items of other'
page 30		'Investments in equity instruments ^(b) '	'Investments in equity instruments ^(b) '
[the above correction has been revoked]			
page 27	Illustrative financial statement	'Income tax relating to items not reclassified ^(d) '	'Income tax relating to items that will not be reclassified ^(d) '
page 28		'Alternatively, components of'	'Alternatively, items of'
page 30		'Income tax relating to items not reclassified ^(g) '	'Income tax relating to items that will not be reclassified ^(g) '
		'Alternatively, items of profit or loss and other other comprehensive income'	'Alternatively, items of other comprehensive income'
		'Refer to the statement of comprehensive income'	'Refer to the statement of profit or loss and other comprehensive income'