

Editorial corrections

Date posted: December 2015

Compilations of editorial corrections are published three times a year: before *IFRS* (Blue Book), *IFRS* (Red Book) and *A Guide through IFRS* are issued.

These corrections only affect mandatory and core non-mandatory text (ie Basis for Conclusions, Illustrative Examples and Implementation Guidance). Corrections to other sections, including Introductions, will not be publicly logged. The Editorial department keeps a track of all the changes made so if a specific change that is not publicly logged is requested, please contact the department.

Urgent technical errors corrections are published ad-hoc.

If you find an error that you think we should include in the next issue of Editorial corrections, please contact editorial@ifrs.org.

The Editorial team

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Corrections to stand-alone Standards

The following editorial corrections have been made to the individual publications listed below. Subsequently these corrections may need to be made to *2015 IFRS* (Blue Book; 'BV (BB)'), *2015 IFRS* (Red Book; 'BV (RB)') and *A Guide through IFRS 2015* ('BV (GB)').

The 'original document and reference' column signifies the instance that the error first occurred. (For example, a consequential amendment in an individual Standard may be correct but during typesetting, the transition to a BV has been inserted incorrectly, therefore the BV is the original document and reference.)

- **Exposure Draft IFRS Practice Statement *Application of Materiality to Financial Statements* (issued October 2015)**
- **IFRS 9 *Financial Instruments* (issued July 2014)**
- **IFRS 15 *Revenue from Contracts with Customers* (issued May 2014)**

Original document and reference	Other publications affected	Deleted	Substituted/inserted
Exposure Draft IFRS Practice Statement <i>Application of Materiality to Financial Statements</i>			
Page 26 Footnote in paragraph 71		... when the financial instruments are when the financial statements are ...
Page 31 Paragraph BC4		... of the International Accounting and Assurance Standards Board of the International Auditing and Assurance Standards Board ...
Page 31 Paragraph BC7		... have said that that the concept have said that the concept ...
IFRS 9 <i>Financial Instruments</i>			
Basis for Conclusions booklet page 260 Paragraph BC7.14	BV (RB) page B991 BV (GB) page B1010	... (Paragraphs BC72–BC81 describe (Paragraphs BC7.72–BC7.81 describe ...
Basis for Conclusions booklet page 262 Paragraph BC7.24	BV (RB) page B993 BV (GB) page B1013	... and BC63–BC68 describe and BC7.63–BC7.68 describe ...
Basis for Conclusions booklet page 268 Paragraph BC7.34M	BV (RB) page B999 BV (GB) page B1019	... (Paragraphs BC63–BC68 describe (Paragraphs BC7.63–BC7.68 describe ...
IFRS 15 <i>Revenue from Contracts with Customers</i>			
Basis for Conclusions booklet pages 111–112 Paragraph BC414	BV (RB) page B1581 BV (GB) page B1615	... the customer with access to the entity's ...with a right to the entity's the customer with a right to access the entity's ... with a right to use the entity's ...