IASB Editorial corrections and changes to Bound Volume 2008

10 March 2009

Consolidated list of editorial corrections and changes to the text of the Bound Volume 2008 that have been incorporated into the Bound Volume 2009

Document	Position in text	Deleted	Substituted/inserted
Preface to IFRSs BV page 63	at end of rubric		New sentence as follows:
'In January 2008 paragraph 9 was amended to update the reference to the body now known as the IPSASB.'			
IFRS 2 BV page 298	last sentence	'receive 300 share options'	'receives 300 share options'
IFRS 2 BV page 303		'period of 5 years'	'period of five years'
IFRS 2 BV pages 319 and 320		'2004' (three times) and '2005' (eight times)	'20X4' (three times) and '20X5' (eight times)
IFRS 3 BV page 345	in definition of '**intangible asset**'	'An identifiable …'	'An **identifiable** …'
IFRS 3 BV page 372	The entries for BC125 and BC126─BC130	'*IFRS's*'	'*IFRS 3's*'
IFRS 3 BV page 492	paragraph IE11, last sentence	'require'	'requires'
IFRS 3 BV page 506	rubric above paragraph IE72	'*59(63)*'	'*59─63*'
IFRS 3 BV page 508	entry (b) for paragraph B64(o)	'long term'	'long-term'
IFRS 4 BV page 543	paragraph 41A	'***Financial* … the same time**'	'*Financial* … the same time'
IFRS 4 BV page 591	At end of paragraph BC139		Insert footnote as follows:
'IAS 1 *Presentation of Financial Statements* (as revised in 2007) replaced the term 'balance sheet' with 'statement of financial position'.'			
IFRS 4 BV page 614	paragraph BC219	'IAS 32*'	'IAS 32†'

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IFRS 5 BV page 677	paragraph 40	'balance sheets'	'statements of financial position'
IFRS 5 BV page 678	in paragraph 44B, after 'IAS 27' (first)		'*Consolidated and Separate Financial Statements*'
IFRS 5 BV page 687	paragraph BC13, after 'IAS 41 *Agriculture*'		footnote as follows:
'In *Improvements to IFRSs* issued in May 2008 the Board amended IAS 41: the term 'estimated point-of-sale costs' was replaced by 'costs to sell'.'			
IFRS 5 BV page 697	paragraph BC66, after '*Balance Sheet Date*'		footnote as follows:
'In September 2007 the title of IAS 10 was amended from *Events after the Balance Sheet Date* to *Events after the Reporting Period* as a consequence of the revision of IAS 1 *Presentation of Financial Statements* in 2007.'			
IFRS 5 BV page 708	in Example 9	'2005' (twice) and '2006' (twice)	'20X5' (twice) and '20X6' (twice)'
IFRS 5 BV page 713	in Example 12	'Minority interest'	'Non-controlling interests'
IFRS 7 BV page 766	in list of defined terms		move 'financial guarantee contract', 'financial instrument' and 'financial liability' to below 'financial asset or financial liability held for trading'
IAS 1 BV page 902	paragraph 83	'**allocations of profit or loss for the period**'	'**allocations for the period**'
IAS 1 BV page 906	paragraph 106(d)(ii)	'**income: and**'	'**income; and**'
IAS 1 BV page 930	heading above paragraph BC59	'Minority interest (paragraph 83)*'	'**Minority interest (paragraph 83)***'
IAS 1 BV page 947	in the row 'Cash flow hedges'	'667' and '4,000'	'(667)' and '(4,000)'
IAS 1 BV page 953	In the column headed 'Revaluation surplus'	'200'	'(200)'
IAS 7 BV page 988	in paragraph 19(b)	'statement of cash flows'	'statement of comprehensive income'

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IAS 7 BV page 989	paragraph 20(b)	‘, and non-controlling interests’	‘and’ before ‘undistributed’
	paragraph 20	‘statement of cash flows’	‘statement of comprehensive income’
IAS 8 BV page 1028	footnote	‘in exemption’	‘an exemption’
IAS 12 BV page 1101	paragraph 6	‘*paragraph 22 of the Standards*’	‘*paragraph 22 of the Standard*’
IAS 12 BV page 1110	Entry for ‘Deferred tax asset’	‘(2,000 at 40%)’	‘2,000 at 40%’
IAS 12 BV page 1111	Entry for ‘Deferred tax asset’	‘(3,000 at 35%)’	‘3,000 at 35%’
IAS 12 BV page 1121	second paragraph	‘tax deductible’	‘tax-deductible’
IAS 17 BV page 1168	paragraph 20	‘**balance sheets**’	‘**statements of financial position**’
IAS 19 BV page 1207	Against entry for ‘**EFFECTIVE DATE**’	‘**157–160**’	‘**157–161**’
IAS 19 BV page 1212	in paragraph 4(c)	‘if Lthey’	‘if they’
IAS 19 BV page 1255	paragraph number	‘**157**’	‘157’
IAS 19 BV page 1261	rubric below title of Appendix B	‘*(c) amounts recognised ...120A(i)*’	text as follows:
‘*(c) amounts recognised in other comprehensive income (paragraph 120A(h) and (i).*’			
IAS 21 BV page 1344	paragraph 6, after ‘Standards’		‘(IFRSs)’
IAS 21 BV page 1348	paragraph 22	‘International … Standards’	‘IFRSs’
IAS 21 BV page 1350	paragraph 31	‘Other Standards’	‘Other IFRSs’
IAS 21 BV page 1355	paragraph 55	‘**International … Standards**’	‘**IFRSs**’

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IAS 21 BV page 1355	paragraph 55	'**each applicable Standard … Standards**'	'**IFRSs**'
	paragraph 56	'International … Standards'	'IFRSs'
	paragraph 57	'**International … Standards**'	'**IFRSs**'
IAS 23 BV page 1371	Rubric, after 'paragraphs 1–30'		'and the Appendix'
IAS 28 BV page 1470	paragraph 18	'An investor … influence is lost.'	'**An investor … influence is lost.**'
	paragraph 19	'When an investment … asset in accordance with IAS 39.'	'**When an investment … asset in accordance with IAS 39.**'
IAS 31 BV page 1514	first footnote		move to page 1513
IAS 32 BV page 1555	heading above paragraph BC23	'*paragraphs 31 and 32,*'	'*paragraphs 31, 32 and*'
IAS 32 BV page 1566	paragraph IE10	'Entity A will pay'	'Entity A will receive'
IAS 33 BV page 1588	paragraph numbers	'**2–4**', '**70–73**', '**74**'	'**2–4A**', '**70–73A**', '**74–74A**'
IAS 33 BV page 1616	in title of Example 12	'**Calculation of**' and '**and … presentation**'	'**Calculation and presentation of**'
IAS 34 BV page 1644	paragraph numbers	'**8**'	'**8–8A**'
IAS 34 BV page 1648	paragraph 1, after 'Reporting Standards'		'(IFRSs)'
	paragraph 2	'International … Standards' (twice)	'IFRSs' (twice)
	paragraph 3	'International … Standards'	'IFRSs'
IAS 34 BV page 1649	paragraph 7	'Standards'	'IFRSs'
IAS 34 BV page 1652	paragraph 17	'Standards and Interpretations'	'IFRSs'

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IAS 34 BV page 1653	paragraph 18	'Standards' (twice)	'IFRSs' (twice)
	paragraph 19	'**complying with Standards**'	'**complying with IFRSs**'
		'**all of the … Standards**'	'**all the requirements of IFRSs**'
IAS 34 BV page 1667	paragraph C8	'year end'	'year-end'
IAS 36 BV page 1678	paragraph 3	'Standards'	'IFRSs'
IAS 36 BV page 1679	paragraph 5	'Standards'	'IFRSs'
IAS 36 BV page 1700	paragraph 108	'**Standard**'	'**IFRS**'
IAS 36 BV page 1701	paragraph 113	'Standard'	'IFRS'
IAS 36 BV page 1702	paragraph 118	'Standard'	'IFRS'
	paragraph 119	'**Standard**' (twice)	'**IFRS**' (twice)
IAS 36 BV page 1704	paragraph 129	'**[Refer: IFRS 8 paragraph 11]**'	
IAS 36 BV page 1708	paragraph 140B	'and 139;'	'and 139,'
IAS 36 BV page 1813	paragraph IE68I	'partially-owned subsidiary' and 'partially owned Subsidiary'	'partially-owned Subsidiary'
IAS 38 BV page 1857	in title of IAS 1	'*Assets*'	'*Statements*'
IAS 39 BV page 1986	paragraph AG33(d)	'currency is closely'	'currency) is closely'
IAS 40 BV page 2249	paragraph 56	'**investment property**'	'**investment properties**'

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IAS 40 BV page 2259	paragraph BC9	'paragraphs 25 and 26'	'paragraphs B25 and B26'
	footnote to paragraph BC9	text of footnote	text as follows:
'Those paragraphs in the IASC Basis are no longer relevant and have been deleted.'			
IAS 41 BV page 2286	paragraph 1(c)	'**34–35**'	'**34 and 35**'
IAS 41 BV page 2292	paragraph 37	'*Accounting … Assistance*'	
IAS 41 BV page 2298	last line of statement	'**Profit for the period**'	'**Profit/comprehensive income for the year**'
IAS 41 BV page 2299	Statement of changes in equity	'Profit for the period'	'Profit/comprehensive income for the year'
	Statement of cash flows	'**Cash at beginning of period**' and '**Cash at end of period**'	'**Cash at beginning of the year**' and '**Cash at end of the year**'
IFRIC 4 BV page 2375	in paragraph BC14A	'appropiate'	'appropriate'
IFRIC 4 BV page 2382	paragraph BC48	'from departing'	'for departing'
IFRIC 14 BV page 2527	paragraph 8	'balance sheet date'	'end of the reporting period'
	in paragraph 10, after 'position'	'asset or liability'	
IFRIC 14 BV page 2537	in paragraph BC7	'end of the reporting period'	'<u>end of the reporting period</u> ~~balance sheet date~~'
Glossary BV page 2647	in the second definition of 'joint control'	'strategic and operating decisions'	'strategic financial and operating decisions'
Index BV page 2667	first paragraph, last sentence	'and the IFRS and IFRIC *Prefaces*'	'the *Preface to IFRSs*'
Index BV page 2700	In entries under 'Impairment—financial assets'	'Q&S' (seven times)	'Q&A' (seven times)