

Approval by the Board of *Improvements to IFRSs* issued in May 2008

In May 2008 the International Accounting Standards Board issued *Improvements to IFRSs*. The document contained miscellaneous amendments to International Financial Reporting Standards (IFRSs) and the related Bases for Conclusions and guidance made in the Board's first annual improvements project.

The annual improvements project provides a vehicle for making non-urgent but necessary amendments to IFRSs. The amendments have been incorporated into the text of the IFRSs set out in this edition.

Improvements to IFRSs was approved for issue by the thirteen members of the International Accounting Standards Board, except that:

- Mr Yamada dissented from one of the amendments to IAS 28 *Investments in Associates*.
- Mr Leisenring dissented from one of the amendments to IAS 38 *Intangible Assets*.

The dissenting opinions of those Board members are set out after the Basis for Conclusions on the IFRSs affected.

Sir David Tweedie	Chairman
Thomas E Jones	Vice-Chairman
Mary E Barth	
Stephen Cooper	
Philippe Danjou	
Jan Engström	
Robert P Garnett	
Gilbert Gélard	
James J Leisenring	
Warren J McGregor	
John T Smith	
Tatsumi Yamada	
Wei-Guo Zhang	

Approval by the Board of *Improvements to IFRSs* issued in April 2009

In April 2009 the International Accounting Standards Board issued *Improvements to IFRSs*. The document contained miscellaneous amendments to International Financial Reporting Standards (IFRSs) and the related Bases for Conclusions and guidance made in the Board's second annual improvements project.

The annual improvements project provides a vehicle for making non-urgent but necessary amendments to IFRSs. The amendments have been incorporated into the text of the IFRSs set out in this edition.

Improvements to IFRSs was approved for issue by the fourteen members of the International Accounting Standards Board, except that:

- Mr Cooper dissented from the amendment to IFRS 8 *Operating Segments*.
- Mr Leisenring dissented from the amendment to IAS 17 *Leases*.

The dissenting opinions of those Board members are set out after the Basis for Conclusions on the IFRSs affected.

Sir David Tweedie	Chairman
Thomas E Jones	Vice-Chairman
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Stephen Cooper	
Philippe Danjou	
Jan Engström	
Robert P Garnett	
Gilbert Gélard	
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