**Versioning History**

**This page provides a record of edits and changes made to this book since its initial publication in the B.C. Open Textbook Collection. Whenever edits or updates are made, we make the required changes in the text and provide a record and description of those changes here. The files on our website always reflect the most recent version, including the print-on-demand copy.**

**If you find an error in this book, please fill out the** [**Report an Open Textbook Error**](https://open.bccampus.ca/reporting-an-open-textbook-error/) **form. We will contact the original producer of the textbook to get the error fixed. Once we receive the updated files, this Versioning History page will be updated to reflect the edits made.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Version** | **Date** | **Change** | **Details** |
| Version 2017 – Revision A | July 7, 2017 | Book added to the BC Open Textbook collection |  |
| Version 2018 – Revision B | Sept 14, 2018 | Content updates. | * Chapter 5 has been completely rewritten to reflect the new IFRS 15 standard on revenue, which was effective on January 1, 2018. * Portions of Chapter 12 relating to current, non-financial liabilities have been revised to be consistent with IFRS 15. * Chapter 8 was substantially revised to reflect the new IFRS 9 standard on financial instruments, which was effective on January 1, 2018. * Terminology in other chapters has been updated to be consistent with the terminology used in IFRS 9. * Other chapters have been updated to ensure uniformity in terminology and presentation. |