

## CPA AUSTRALIA Financial Reporting ERRATA SHEET

## **PASSCARDS**

Sixth edition (11/2016)

## Page 25

The content of the Equity box should be replaced with the following bullet points:

- Issued capital
- Reserves
- Retained earnings
- Non-controlling interests

## Page 45

The tax base of a liability formula should be as follows:

Carrying amount - Future deductible amounts + Future taxable amounts