

List of decisions published in the Extracts from the EECS's Database of Enforcement (updated October 2017)

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50	4	1208-09	31-Jan-07	Classification of financial instruments	IAS 32
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52	4	1208-11	30-Jun-07	Classification of inventories	IAS 1
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55	4	1208-14	n/a	Presentation of half-yearly financial statements	IAS 34, IFRS 3
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61	5	0209-05	31-Dec-08	Business Combinations, reverse acquisitions	IFRS 3
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76	7	1209-05	31-Dec-07	Revenue recognition	IAS 18
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78	7	1209-07	30-Jun-08	Segmental reporting	IFRS 8
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88	7	1209-17	31-Dec-07	Collective assessment for impairment of loans	IAS 39
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91	8	0610-03	30-Jun-08	Classification of assets and liabilities	IAS 1
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93	8	0610-05	31-Jan-08	Impairment of intangible assets	IAS 36
94	8	0610-06	30-Jun-08	Intangible assets	IAS 38
95	8	0610-07	31-Dec-09	Revenue recognition	IAS 18
96	8	0610-08	31-Dec-08	Impairment of trade receivables	IAS 39
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98	8	0610-10	31-Dec-06	Earnings per share	IAS 33
99	8	0610-11	31-Dec-08	Related party disclosures	IAS 24
100	8	0610-12	31-Dec-08	Presentation of the income statement	IAS 1
101	8	0610-13	31-Dec-08	Impairment of assets	IAS 36
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103	9	0910-02	30-Nov-09	Financial instruments – Hedge accounting	IAS 39
104	9	0910-03	31-Dec-08	Revenue recognition	IAS 18
105	9	0910-04	31-Dec-08	Revenue recognition	IAS 38
106	9	0910-05	31-Dec-08	Impairment of non-financial assets	IAS 36
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109	9	0910-08	31-Dec-08	Financial instruments - disclosure	IFRS 7
110	9	0910-09	31-Dec-08	Impairment of non-financial assets disclosure	IAS 36
111	10	0111-01	31-Dec-09	Classification of financial liabilities	IAS 1
112	10	0111-02	31-Dec-08	Classification of financial liabilities	IAS 1
113	10	0111-03	31-Dec-09	Classification of financial liabilities	IAS 1
114	10	0111-04	31-Dec-08	Government grants	IAS 18, IAS 20
115	10	0111-05	30-Jun-09	Presentation of financial instruments	IAS 32, IAS 39
116	10	0111-06	31-Dec-08	Income Tax	IAS 1, IAS 8, IAS 12
117	10	0111-07	31-Dec-08	Classification in the cash flow statement	IAS 7, IAS 21
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122	11	0211-03	31-Dec-09	Impairment of financial assets	IAS 39
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127	11	0211-08	31-Dec-09	Presentation of fair value changes in the Profit and Loss account	IAS 1
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135	12	0112-07	31-Dec-08	Reasonable changes in estimates	IAS 36
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137	12	0111-09	31-Dec-10	Disclosure of cash-generating units	IAS 36
138	13	0113-01	31-Dec-10	Recognition of financial expense on financial liabilities measured at amortised cost	IAS 39
139	13	0113-02	31-Dec-11	Intangible assets with indefinite useful life	IAS 38
140	13	0113-03	31-Dec-10	Presentation of revenue and expenses related to service concession arrangements	IFRIC 12
141	13	0113-04	31-Dec-11	Value in use calculation	IAS 36
142	13	0113-05	31-Dec-11	Assessment of materiality of an error	IAS 8, IAS 40
143	13	0113-06	31-Mar-11	Related party disclosures in interim financial statements	IAS 24, IAS 34
144	13	0113-07	31-Dec-10	Definition of a business	IFRS 3
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149	14	0213-02	31-Dec-11	Classification of financial assets as loans and receivables	IAS 39
150	14	0213-03	31-Dec-12	Hedge accounting for an embedded floor in a loan portfolio	IAS 39
151	14	0213-04	30-Apr-12	Nature and extent of risks arising from financial instruments	IFRS 7
152	14	0213-05	31-Dec-11	Cash flow classification of amounts paid to vary the notional amount of a commodity contract	IAS 7
153	14	0213-06	31-Dec-11	Presentation of cost of inventories in cost of goods sold	IAS 1
154	14	0213-07	31-Dec-11	Scope of consolidation	IAS 27
155	14	0213-08	31-Dec-11	Identification of intangible assets in a business combination	IFRS 3, IAS 38
156	14	0213-09	31-Dec-11	Contingent payments to acquire a non-controlling interest	IAS 32
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161	15	0114-02	31-Dec-11	Allocation of Goodwill on Sale of an Operation	IAS 36
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167	15	0114-08	31-Dec-11	Conditions for hedge accounting	IAS 39
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170	16	0214-01	31-Dec-12	Disclosure of forbore loans	IAS 1, IAS 39, IFRS 7
171	16	0214-02	31-Dec-12	Fair value of consideration paid in shares	IFRS 3, IFRS 13
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174	16	0214-05	31-Dec-12	Presentation of discontinued operations	IFRS 5
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176	16	0214-07	31-Dec-13	Deferred tax assets upon disposal of a subsidiary	IAS 12, IFRS 5
177	16	0214-08	31-Dec-11	Accounting for the effects of specific tax regime	IAS 12, IAS 16
178	16	0214-09	31-Dec-12	Key assumptions used in the impairment test of goodwill	IAS 36
179	16	0214-10	31-Dec-12	Disclosures related to capitalised costs	IAS 38, IFRS 6
180	16	0214-11	31-Dec-11	Disclosure of major customers	IFRS 8
181	17	0115-01	30-Jun-13	Extinguishment of debt	IAS 27, IAS 39, IFRS 10, IFRIC 19
182	17	0115-02	31-Dec-13	Impairment charge for a decline in the fair value of available for sale financial assets	IAS 39
183	17	0115-03	31-Dec-13	Measurement of financial instruments at fair value	IFRS 13
184	17	0115-04	31-Dec-12	Fair value measurement in business combination	IFRS 3, IFRS 13
185	17	0115-05	31-Dec-13	Presentation of financial statements	IAS 1, IAS 28
186	17	0115-06	31-Dec-12	Accounting for claims in construction contracts	IAS 11
187	17	0115-07	31-Dec-11	Impairment testing	IAS 36, IFRS 6
188	18	0215-01	31-Dec-14	Presentation of licensed activities as discontinued operations	IFRS 5
189	18	0215-02	30-Jun-14	Disclosures in interim financial statements	IAS 34
190	18	0215-03	31-Dec-13	Disclosures on post-employment benefit plans	IAS 19
191	18	0215-04	30-Sep-14	Going Concern disclosures	IAS 34, IAS 1
192	18	0215-05	31-Dec-13	Control of an entity without holding any equity interest	IFRS 10
193	18	0215-06	31-Dec-13	De facto control	IFRS 10
194	18	0215-07	31-Dec-13	Impairment of goodwill	IAS 36
195	18	0215-08	31-Dec-13	Fair value measurement for fixed-rate loans	IFRS 13
196	18	0215-09	31-Dec-13	Carrying amounts of a cash-generating unit to be tested for impairment	IAS 36
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206	19	0116-09	31-Dec-14	Exchange of a business for an interest in a subsidiary and subsequent distribution of the acquired subsidiary to owners	IFRS 3, IFRIC 17
207	19	0116-10	31-Dec-14	The determination of the maximum economic benefits available from a pension plan and the measurement of the defined benefit asset	IAS 19, IFRIC 14
208	19	0116-11	31-Dec-14	Measurement of a deferred tax liability relating to biological assets when income tax rates are changing over the assets' useful lives	IAS 12, IAS 41
209	19	0116-12	30-Jun-15	Accounting for contributions to a deposit guarantee fund in the interim financial report	IFRIC 21
210	20	0216-01	31-Dec-15	Qualitative disclosures of the risks arising from financial instruments	IFRS 7
211	20	0216-02	31-Dec-14	Disclosure of significant judgements and assumptions in determining the existence of significant influence	IFRS 12
212	20	0216-03	31-Dec-14	Disclosures relating to determination of value in use	IAS 36
213	20	0216-04	31-Dec-14	Recognition of losses on loans upon conversion to shares	IAS 39
214	20	0216-05	31-Dec-14	Presentation of equal and opposite gains and losses in the statement of profit or loss and other comprehensive income for the period	IAS 1
215	20	0216-06	30-Jun-15	Reclassification of capitalised milestone payments by a pharmaceutical company to the statement of profit or loss	IAS 8, IAS 38
216	20	0216-07	31-Dec-14	Legal requirements that prevent a shareholder from exercising its rights	IFRS 10
217	20	0216-08	31-Dec-14	Determining whether an entity is an investment entity	IFRS 10
218	20	0216-09	31-Dec-14	Depreciation of vessels in the oil and gas industry	IAS 16
219	20	0216-10	31-Dec-12	Application of value in use methodology in impairment testing	IAS 8, IAS 36
220	20	0216-11	31-Dec-12	Recognition of onerous contract provisions	IAS 36, IAS 37
221	20	0216-12	31-Dec-12	Identification of cash-generating units	IAS 36
222	20	0216-13	31-Dec-15	Purchase of a car fleet with an agreed buy-back agreement	IAS 8, IAS 17, IAS 32, IFRIC 4
223	20	0216-14	31-Dec-14	Recognition of deferred tax assets for unused tax losses	IAS 12
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225	21	0117-02	31-Dec-14	Assessment of joint control	IFRS 10, IFRS 11
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229	21	0117-06	31-Dec-15	Disclosures on a reverse factoring transaction	IAS 1, IAS 39
230	21	0117-07	31-Dec-14	Assessment of control over investment funds	IFRS 10
231	21	0117-08	31-Mar-16	Fair value measurement disclosures of unobservable inputs	IFRS 13
232	21	0117-09	30-Jun-15	Recognition and measurement of the proceeds from an arbitration agreement	IAS 18, IAS 37, IAS 39
233	21	0117-10	31-Dec-15	Impairment test of trademarks	IAS 36
234	21	0117-11	31-Dec-15	Recognition of deferred tax assets for carry forward of unused tax losses	IAS 12
235	21	0117-12	31-Dec-14	Definition of 'economic environment' and separation of foreign-currency embedded derivatives in a power contract	IAS 39