

List of decisions published in the Extracts from the EECS's Database of Enforcement (updated July 2016)

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3	1	0407-03	31-Dec-05	Capitalisation of borrowing costs relating to a construction pending approval	IAS 23
4	1	0407-04	31-Dec-05	Restructuring plans	IAS 37
5	1	0407-05	30-Jun-05	Carrying value of a trade receivable	IAS 39
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40	3	0508-13	31-Dec-05	Barter transaction	IAS 18, SIC 31
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50	4	1208-09	31-Jan-07	Classification of financial instruments	IAS 32
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55	4	1208-14	n/a	Presentation of half-yearly financial statements	IAS 34, IFRS 3
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58	5	0209-02	31-Dec-06	Share based payment	IFRS 2
59	5	0209-03	31-Dec-07	Capital, Control	IFRS 5, IAS 8
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61	5	0209-05	31-Dec-08	Business Combinations, reverse acquisitions	IFRS 3
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71	6	0809-08	31-Mar-08	Disclosures regarding share capital	IAS 32
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85	7	1209-14	31-Dec-08	Business combination under common control	IAS 8
86	7	1209-15	31-Dec-08	Identification of the acquirer in a business combination	IFRS 3
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93	8	0610-05	31-Jan-08	Impairment of intangible assets	IAS 36
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95	8	0610-07	31-Dec-09	Revenue recognition	IAS 18
96	8	0610-08	31-Dec-08	Impairment of trade receivables	IAS 39
97	8	0610-09	31-Dec-08	Disclosure of financial instruments - liquidity risk	IFRS 7
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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104	9	0910-03	31-Dec-08	Revenue recognition	IAS 18
105	9	0910-04	31-Dec-08	Revenue recognition	IAS 38
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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
118	10	0111-08	31-Dec-08	Intangible assets	IAS 38
119	10	0111-09	31-Dec-08	Share-based payment	IFRS 2
120	11	0211-01	31-Dec-09	Determination of fair value less costs to sell	IFRS 5
121	11	0211-02	31-Dec-09	Classification of subsidiary held for sale	IFRS 5
122	11	0211-03	31-Dec-09	Impairment of financial assets	IAS 39
123	11	0211-04	31-Mar-10	Aggregation of operating segments	IFRS 8
124	11	0211-05	31-Dec-10	Distribution of non-cash assets to shareholders	IAS 39
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126	11	0211-07	31-Dec-09	Disclosure on financial instruments	IFRS 7, IAS 1
127	11	0211-08	31-Dec-09	Presentation of fair value changes in the Profit and Loss account	IAS 1
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130	12	0112-02	31-Dec-10	Control over a subsidiary	IAS 27
131	12	0112-03	31-Dec-10	Fair value of investment property: Disclosure	IAS 40, IAS 1
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133	12	0112-05	31-Dec-10	Identification of chief operating decision maker and one operating segment	IFRS 8
134	12	0112-06	31-Dec-08	Impairment of Assets: Discount rate used in determining value in use	IAS 36
135	12	0112-07	31-Dec-08	Reasonable changes in estimates	IAS 36
136	12	0112-08	31-Dec-10	Impairment testing of goodwill	IAS 36
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
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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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148	14	0213-01	31-Dec-11	Derecognition of financial assets and liabilities	IAS 39
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
157	14	0213-10	31-Dec-11	Deferred tax asset arising from tax losses carried forward	IAS 12
158	14	0213-11	31-Dec-11	Segment disclosures – Information about geographical areas	IFRS 8
159	14	0213-12	31-Dec-11	Disclosure of new standards that have been issued but are not yet effective	IAS 8
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161	15	0114-02	31-Dec-11	Allocation of Goodwill on Sale of an Operation	IAS 36
162	15	0114-03	31-Dec-11	Sale of single licences presented as discontinued operations	IFRS 5
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167	15	0114-08	31-Dec-11	Conditions for hedge accounting	IAS 39
168	15	0114-09	31-Dec-12	Hedging of the Presentation Currency	IAS 39, IFRIC 16
169	15	0114-10	31-Dec-12	Minimum funding requirements	IAS 19, IFRIC 14
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
172	16	0214-03	31-Dec-12	Recognition of a liability payable to equity holders	IAS 32
173	16	0214-04	31-Dec-11	Presentation of statement of cash flows	IAS 7, IAS 16
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
197	18	0215-10	31-Dec-13	Presentation and disclosure of discontinued operations in separate financial statements	IFRS 5, IAS 27

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203	19	0116-06	31-Dec-15	Reverse acquisition of a listed shell company	IFRS 2, IFRS 3, IAS 8
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205	19	0116-08	31-Dec-13	Determination of whether a dealer network acquired in a business combination is an intangible asset with indefinite useful life	IAS 38
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