

List of decisions published in the Extracts from the EECS's Database of Enforcement (updated July 2021)

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| 3 | 1 | 0407-03 | 31-Dec-05 | Capitalisation of borrowing costs relating to a construction pending approval | IAS 23 |
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| 13 | 1 | 0407-13 | 30-Jun-05 | Recognition of costs related to an acquisition and an issue of equity instruments | IFRS 3, IAS 32 |
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| 19 | 2 | 1207-03 | 31-Dec-05 | Recognition of negative goodwill | IFRS 3 |
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| 22 | 2 | 1207-06 | 30-Sep-05 | Use of the Fair Value option | IAS 39 |
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| 109 | 9 | 0910-08 | 31-Dec-08 | Financial instruments - disclosure | IFRS 7 |
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| 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 |
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| 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 |
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| 226 | 21 | 0117-03 | 31-Dec-15 | Valuation and equity method for participation with restrictions | IFRS 13, IAS 28 |
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| 248 | 23 | 0119-03 | 31-Dec-17 | Definition of cash and cash equivalents | IAS 7 |
| 249 | 23 | 0119-04 | 31-Dec-17 | Disclosure of fair value measurement of investments by investment entity | IFRS 10, IFRS 12, IFRS 13, IAS 1 |
| 250 | 23 | 0119-05 | 31-Dec-18 | Impact of forbearance on assessment of significant increase in credit risk | IFRS 9 |
| 251 | 23 | 0119-06 | 31-Dec-17 | Accounting treatment of leased-out property acquired with a view to redevelopment | IAS 40 |
| 252 | 23 | 0119-07 | 31-Dec-16 | Vesting and non-vesting features of performance conditions in share-based payment plans | IFRS 2 |
| 253 | 23 | 0119-08 | 30-Sep-18 | Indications of impairment of assets | IAS 34, IAS 36 |
| 254 | 24 | 0120-01 | 30-Jun-18 | Identification of performance obligation | IFRS 15 |
| 255 | 24 | 0120-02 | 30-Apr-18 | Liquidity risk of notes with early redemption option | IFRS 7 |
| 256 | 24 | 0120-03 | 31-Dec-18 | Deferred tax assets related to change of accounting policy due to first application of IFRS 9 | IFRS 9 |
| 257 | 24 | 0120-04 | 31-Dec-18 | Assessment of de-facto control | IFRS 10 |
| 258 | 24 | 0120-05 | 31-Dec-18 | Disaggregation of revenue | IFRS 15 |
| 259 | 24 | 0120-06 | 30-Jun-17 | Presentation of condensed interim income statement | IAS 34 |
| 260 | 24 | 0120-07 | 31-Dec-18 | Accounting for framework contracts | IFRS 15 |
| 261 | 24 | 0120-08 | 30-Jun-18 | Identifying components in lease contracts | IFRS 15, IFRS 16 |
| 262 | 25 | 0121-01 | 31-Dec-18 | Measurement of expected credit losses | IFRS 9 |
| 263 | 25 | 0121-02 | 30-Jun-19 | Recognition of lease on the first application of IFRS 16 | IFRS 16 |
| 264 | 25 | 0121-03 | 31-Dec-18 | Depreciation of leased assets and dismantling costs | IFRS 16 |
| 265 | 25 | 0121-04 | 31-Dec-18 | Impairment of finance lease receivables | IFRS 9, IFRS 7 |
| 266 | 25 | 0121-05 | 30-Jun-20 | Presentation of expenses related to COVID-19 | IAS 1 |
| 267 | 25 | 0121-06 | 31-Dec-19 | Presentation current/ non-current liabilities in the balance sheet | IAS 1, IAS 34 |
| 268 | 25 | 0121-07 | 31-Dec-18 | Reconciliation of net-debt | IAS 7 |
| 269 | 25 | 0121-08 | 31-Dec-18 | Disclosures of financial risk | IAS 1, IFRS 7 |
| 270 | 25 | 0121-09 | 31-Dec-18 | Measurement of purchased credit impaired assets (POCI) | IFRS 9 |
| 271 | 25 | 0121-10 | 31-Dec-18 | Disclosure of the effects of changes in the credit risk related to financial liabilities designated as at fair value through profit and loss | IFRS 9 |