

## PwC Plus Article

By ESMA - European Securities and Markets Authority | 09. Oktober 2023

# 28th Extract from the EECS's Database of Enforcement

**According to its founding regulation, ESMA shall act in the field of financial reporting to ensure the effective and consistent application of European legislation.**



## Schlagwörter

Bankenaufsicht (Europäische und Internationale Organisationen), Compliance, Enforcement, Hedge Accounting, IAS 32, IFRS 10, IFRS 11, IFRS 15, IFRS 16, IFRS 3, IFRS 7, IFRS 9, Liquiditätsrisiken, financial liabilities

## Themen

Capital Markets & Accounting Advisory - PRIME  
Risk & Regulation

## Verfasser

ESMA - European Securities and Markets Authority