

No.	Concept	Occur Parent rence	IFRST Team Comments	Reviewer's comments
APPROVED				
1	Revenue from rendering of transport services	8 Revenue from rendering of services		
2	Revenue from rendering of passenger transport services	8 Revenue from rendering of transport services		
3	Revenue from rendering of cargo and mail transport services	11 Revenue from rendering of transport services	Should we provide separate elements for "cargo" and "mail"? We have noticed that 3 companies use "cargo" only, however no companies (even those 3) disclose "mail" separately (therefore mail might be included in cargo or non-existent - in both cases the combined element seems sufficient)	
4	Operating expense	5 Material income and expense [abstract]		
5	Fuel expense	7 Fuel and energy expense	We have observed more specific names (such as "aircraft fuel" or "bunker"), however a general element seems to be sufficient (no companies report different types of fuel expense at the same time). See also no 3 on the "rejected" list.	
6	Energy expense	derive Fuel and energy expense	For completeness - see previous element. Plus we have previously observed "energy" reported separately for other industries (although not with CP frequency)	
7	Interest income on deposits	9 Interest income		
8	Description of accounting policy for customer loyalty programmes [text block]	12 Disclosure of summary of significant accounting policies [text block]		
9	Description of accounting policy for repairs and maintenance [text block]	10 Disclosure of summary of significant accounting policies [text block]		
10	Description of accounting policy for deferred income tax [text block]	6 Disclosure of summary of significant accounting policies [text block]		
11	Accrued income [+current/non-current]	derive Trade and other receivables [abstract]	For completeness - see next element. Plus there was an equivalent in SMEs ("Receivables arising from accrued income not yet billed") that now (after modularisation) is unlikely to be used.	
12	Prepayments and accrued income [+current/non-current]	5 Trade and other receivables [abstract]		
13	Airport landing rights [member]	6 Copyrights, patents and other industrial property rights, service and operating rights [member]	Should we also move "Mining rights [member]" under the same parent?	

No.	Concept	Occur Parent rence	IFRST Team Comments	Reviewer's comments
14	Aircraft under finance lease [member]	6 Aircraft [member]	<u>discussed separately during the meeting</u>	
15	Owned aircraft [member]	5 Aircraft [member]	as above	
REJECTED				
1	Depreciation, amortization and impairment	9 Material income and expense [abstract]	We have "Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss". Unless an entity reports reversals of impairment losses separately (which was not identified), this element should be used.	
2	[Air] traffic revenue	5 Material income and expense [abstract]	The proposed above "Revenue from rendering of transport services" seems sufficient - no companies who reported "traffic revenue" have also reported any other type of "transport revenue"	
3	Aircraft fuel expense	5 Fuel expense	We have proposed "Fuel expense". 4 companies report specifically "aircraft fuel", however they have not used any other lines for fuel related expense, therefore the general element seems sufficient. Plus border-line count.	
4	Aircraft repairs and maintenance expense	5 Repairs and maintenance expense	We have "Repairs and maintenance expense" available (and reported as such by 6 companies). Companies using a more specific name (for example, "aircraft repairs and maintenance") have not used any other lines for other types of "repairs and maintenance", therefore the general element seems sufficient. Plus border-line count.	
5	Charter hire expense	5 Material income and expense [abstract] or Services expense	It seems too broad - 3 cases come from the shipping industry (and mean "time charter", contrary to "bare boat charter" reported separately), 2 from airline industry (and mean "aircraft chartering expense")	
6	Proceeds from the sale of ships	5 Cash flows from (used in) investing activities [abstract]	"Proceeds from sales of property, plant and equipment, classified as investing activities" - seems sufficient (we have not identified companies that would report "ships" and "other PPE" separately)	
7	Unused tax losses and unused tax credits [member]	3 Temporary difference, unused tax losses and unused tax credits [member]	Count too low - is on the list only because it would be very easy to add as parent of "Unused tax losses [member]" and "Unused tax credits [member]".	