

## Examination Areas of Emphasis 2007

(Berlin, 22 February 2006)

1. Business combinations (IFRS 3)
  
2. Valuation of assets (IAS 36)
  
3. Deferred tax on loss carryforwards (IAS 12.34 ff)
  
4. Composition of cash equivalents (IAS 7.7)
  
5. Share-based payments (IFRS 2)
  
6. Risk and opportunities report (§ 315 HGB)
  
7. Disclosure as to Management compensation and to fees paid to the financial statement auditor (§ 285 sentence 1 No. 9a and § 314 paragraph 1 No. 6 HGB and § 285 sentence 1 No. 17 and § 314 paragraph 1 No. 9 HGB)