

Examination Areas of Emphasis 2008

(Berlin, 14 February 2008)

1. Valuation of asset-backed securities
2. Consolidated entities, especially special purpose entities (IAS 27; SIC 12)
3. Review of asset impairment testing (IAS 36), including supporting documentation and note disclosures
4. Management report: Description of risk management goals and methods as well as expected developments
5. Related party disclosures (IAS 24)
6. Business combinations (IFRS 3), in particular purchase price allocation and note disclosures