

Exam Reporting for banks 2019

1. Explain the different functions of the board and the executive committee.
2. Explain SPPI and the business model needed for an asset or liability to be valued at amortized cost.
3. Derivative accounting
 - a. Explain both cashflow hedging and fair value hedging and the difference between the two.
 - b. What are the accounting consequences for fair value hedging?
4. Explain short the roles of ECB and SRB and the links with the concepts 'going concern' and 'gone concern'.
5. Explain what, how and why provisions are booked
 - a. And in IFRS 9 provisions already need to be booked at stage 1, Explain how this is calculated.
 - b. Explain what happens if there is a significant increase in credit risk
6. What are the key points of attention for the regulators in 2018?