

**Which of the following is NOT a purpose of the IASB's Conceptual Framework?**

- A To assist the IASB in the preparation and review of IFRS
- B To assist auditors in forming an opinion on whether financial statements comply with IFRS
- C To assist in determining the treatment of items not covered by an existing IFRS
- D To be authoritative where a specific IFRS conflicts with the Conceptual Framework