

Ex 1

Invoice 100,000 FC

24 December 20X1: FX is	1 FC	=	2 CU
31 December 20X1: FX is	1 FC	=	2.1 CU
17 January 20X2: FX is	1 FC	=	2.05 CU

as per 24/12/X1

Db. Stock	200,000
Cr. AP	200,000

as per 31/12/X1

FX loss:	-0.1 CU/FC
Db. FX (PL)	10,000
Cr. AP	10,000

PL_1	
FX	(10,000)
Business result	(10,000)

BS_1

Stock	200,000	Business resu	(10,000)
		AP	210,000
	200,000		200,000

as per 17/1/X2

Db. AP	205,000
Cr. Bank	205,000

Db. AP	5,000
Cr. FX	5,000

PL_2	
FX	5,000
Business result	5,000

BS_2

Stock	200,000	Business resu	5,000
Bank	(205,000)	AP	-
		RE	(10,000)
	(5,000)		(5,000)

Ex 2

Loan 5,000 FC interest 8% p.a.

1 Jan 20X1: FX is	1 CU	=	5 FU
aver 20X1	1 CU	=	5.06 FU
31 December 20X1: FX	1 CU	=	5.1 FU
aver 20X2	1 CU	=	4.9 FU
31 December 20X2: FX	1 CU	=	4.8 FU

as per 1/1/X1

Db. Bank	1,000
Cr. Loan	1,000

as per 31/12/X1

a. recognition of interest

Db. Interest charge	79
Cr. Interest payable	79

b. payment of interest

Db. Interest payable	79
Cr. Bank	79

c. revaluation of loan

Db. Loan	20
Cr. FX gain	20

PL_1

FX	20
Interest charge	(79)
<u>Business result</u>	<u>(59)</u>

BS_1

Bank	921	Business re	(59)
		Loan	980
	<u>921</u>		<u>921</u>

as per 31/12/X2

a. recognition of interest

Db. Interest charge	82
Cr. Interest payable	82

b. payment of interest

Db. Interest payable 82
Cr. Bank 82

c. revaluation of loan

Db. FX loss 61
Cr. Loan 61

d. repayment of loan

Db. Loan 1,042 or 1,042
Cr. Bank 1,042 1,042

PL_2

FX (61)
Interest charge (82)
Business result (143)

BS_2

Bank	(202)	Business re	(143)
		Loan	-
		RE	(59)
	(202)		(202)

Ex 3

Foreign investment (investment) 500,000

1 June 20X0: FX is	1 CU	=	1.1 FU
	FVIP	=	500,000 FU
31 December 20X0: FX is	1 CU	=	1.05 FU
	FVIP	=	520,000 FU
31 December 20X1: FX is	1 CU	=	1.2 FU
	FVIP	=	540,000 FU
1 April 20X2	1 CU	=	1.1 FU
	FVIP	=	570,000 FU

as per 1/6/X0

Db IP 454,545.45
Cr. Bank 454,545.45

as per 31/12/X0

a. recognition of gain from change in FV

Db. IP 18,181.82
Cr. FV 18,181.82

b. recognition of loss due to change in FX

Db. FX loss 21,645.02
Cr. IP 21,645.02

PL_1

FX (21,645)
FV 18,182

Business result (3,463)

BS_1

		Business re	(3,463)
IP	451,082.25		
Bank	(454,545.45)		
	(3,463)		(3,463)

as per 31/12/X0

a. recognition of gain from change in FV

Db. IP 41,558.44
Cr. FV 41,558.44

b. recognition of gain due to change in FX

Db. IP 432.90
Cr. FX 432.90

PL_2	
FX	433
FV	41,558
Business result	41,991

BS_2			
		Business re	41,991
IP	493,073.59	RE	(3,463)
Bank	(454,545.45)		
	38,528		38,528

as per 1/4/X2	
Db. Bank	518,181.82
Cr. IP	493,073.59
Cr. Gain	25,108.23