

Ex.1 (initial measurement, FA)

Scenario a:	Nonfin transaction =>	at FV through PL =>	500
		at FV through OCI =>	510
Scebario b:	Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>

Ex.2 (initial measurement, FA)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	200
-----------------------	-------------------------	------------------------------	-----

Ex.3 (initial measurement, FA)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	20,000
-----------------------	-------------------------	------------------------------	--------

if it would be fin transaction => at PV

Ex.4 (initial measurement, FL)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	400
-----------------------	-------------------------	------------------------------	-----

Ex.5 (initial measurement, FL)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	1,500
-----------------------	-------------------------	------------------------------	-------

Ex.6 (initial measurement, FL)

Scenario a:	Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>
-------------	-----------------------	-------------------------	------------------------------

Scebario b:	Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>
-------------	-----------------------	-------------------------	------------------------------

510

Ex.7 (subsequent measurement, FA)

Investment	5,000
Incoming payment (% payment)	10%
% income	12%
Investment term	3 years

Amortization schedule

Year	OB (=b/f balance)	% income	Incoming p	CB (=c/f balance)
1	5,000	600	500	5,100
2	5,100	612	500	5,212
3.1	5,212	625	500	5,337
3.2			5,337	-

PL_1

% income	600
Business re	600

BS_1

Investment	5,100	Other fin li:
Bank	500	Business re
	5,600	

PL_2

% income	612
Business re	612

BS_2

Investment	5,212	Other fin li:
Bank	1,000	Business re
	6,212	Retained e:

5,000
5,000

PL_3

% income	625
Business re	625

BS_3

Investment	-	Other fin li:
Bank	6,837	Business re
	6,837	Retained e:

Ex.8 (subsequent measurement, FA)

Investment	10,000 shares
Purchase price	4.20 per share
Closing price	4.90 per share

PL

Capital gair	7,000
Business re	7,000

BS

Investment	49,000	Other fin li:
		Business re
	49,000	

Ex.9 (subsequent measurement, FA)

Investment	20,000 shares
Purchase price	3.80 per share
Closing price	3.40 per share

PL

BS

Capital gain	(8,000)
Business re	(8,000)

Investment	68,000	Other fin li:
		Business re
	68,000	

Ex.8 (subsequent measurement, FL)

Loan	1,000
Outgoing payment (% payment)	5.9%
% cost	10%
Loan term	5 years

Amortization schedule

Year	OB (=b/f b _t % cost	Outgoing p CB (=c/f balance)
1	1,000	100 59 1,041
2	1,041	104 59 1,086
3	1,086	109 59 1,136
4	1,136	114 59 1,190
5.1	1,190	119 59 1,250
5.2		1,250

5,000
600
<u>5,600</u>

PL_1	
% cost	(100)
<u>Business re</u>	(100)

5,000
612
600
<u>6,212</u>

BS_1		
Bank	941	Loan
		Business re
	<u>941</u>	

PL_2	
% cost	(104)
<u>Business re</u>	(104)

5,000
625
1,212
<u>6,837</u>

BS_2		
Bank	882	Loan
		Business re
	<u>882</u>	Retained e:

PL_3	
% cost	(109)
<u>Business re</u>	(109)

BS_3		
Bank	823	Loan
		Business re
	<u>823</u>	Retained e:

PL_4	
% cost	(114)
<u>Business re</u>	(114)

42,000
7,000
<u>49,000</u>

BS_4		
Bank	764	Loan
		Business re
	<u>764</u>	Retained e:

PL_5	
% cost	(119)
<u>Business re</u>	(119)

BS_5		
Bank	(545)	Loan
		Business re
	<u>(545)</u>	Retained e:

76,000
(8,000)
<hr/> 68,000

Ex.9 (subsequent measurement, FL)

Loan	20,000
Outgoing payment (% payment)	5.0%
% cost	5.0%
Loan term	5 years

Amortization schedule

Year	OB (=b/f bε % cost		Outgoing p CB (=c/f balance)	
1	20,000	1,000	1,000	20,000
2	20,000	1,000	1,000	20,000
3	20,000	1,000	1,000	20,000
4.1	20,000	1,000	1,000	20,000
4.2		-	20,000	-

PL_1-PL_4	
% cost	(1,000)
Business re	(1,000)

BS_1 - BS_3		
Bank	19,000	Loan
	19,000	Business re

BS_4		
Bank	(4,000)	Loan
	(4,000)	Business re
		Retained e:

Ex.10 (subsequent measurement, FL)

Loan	40,000
Outgoing payment (% payment)	
% cost	9%
Loan term	3 years

Amortization schedule

Year	OB (=b/f bε % cost		Outgoing p CB (=c/f balance)	
1	40,000	3,600	-	43,600
2	43,600	3,924	-	47,524
3.1	47,524	4,277	-	51,801
3.2			51,801	-

PL_1	
% cost	(3,600)
Business re	(3,600)

BS_1		
Bank	40,000	Loan
		Business re

40,000 |

PL_2
% cost (3,924)
Business re (3,924)

BS_2
Bank 40,000 | Loan
Business re
Retained e:
40,000 |

PL_3
% cost (4,277)
Business re (4,277)

BS_3
Bank (11,801) | Loan
Business re
Retained e:
(11,801) |

Ex. 11

Trade receivable 1000

Scenario a: Db. Impairment loss (PL) 1000
Cr. Trade receivable (BS) 1000

Scenario b: e.g. 10%
PV 909

Db. Impairment loss (PL) 91
Cr. Trade receivable (BS) 91

Ex. 12

Scenario a:

Cr. Impairment loss (PL) 200
Db. Trade receivable (BS) 200

1,041
(100)

941

Cr. Trade receivable 200
Db. Bank 200

Scenario b:

Cr. Trade receivable 200
Db. Bank 200

1,086
(104)
(100)

882

Db. Impairment loss (PL) 709
Cr. Trade receivable (BS) 709

Ex. 13

Scenario a:

Total EAT 70,000
Price/earnings 15 => 15CU of purchase price for 1CU of earnings
Discount factor 20%
Number of shares 5000
Number of shares 250

1,136
(109)
(204)

823

FV of investment = Total market cap / Number of shares outstanding * Num

Total market cap = EAT * Price/earnings *
FV of investment = 42,000

1,190
(114)
(313)

764

Scenario b:

-
(119)
(426)

(545)

FV of investment = Net assets / Number of shares outstanding * Number of
FV of investment= 42,500

20,000
(1,000)

19,000

-
(1,000)
(3,000)

(4,000)

43,600

(3,600)

40,000 |

47,524

(3,924)

(3,600)

40,000 |

-

(4,277)

(7,524)

(11,801) |

ings

ber of shares purchased

(1-Discount) => 840,000

shares purchased

Ex.1

Scenario a:

BS	
Bank	250,000
Share capital	50,000
Share premium	200,000
	<hr/>
	250,000
	250,000

Scenario b:

BS	
Receivable for subsc	(250,000)
Share capital	50,000
Share premium	200,000
	<hr/>
	-

Scenario c:

BS	
Bank	250,000
Share capital	50,000
Share premium	200,000
	<hr/>
	250,000
	250,000

Scenario d:

not accounted for

Ex. 2

BS	
Gold	800,000
Share capital	300,000
Share premium	500,000
	<hr/>
	800,000
	800,000

Ex. 3

BS	
Cash	249,000
Share capital	200,000
Share premium	50,000
Business result	(1,000)
	<hr/>
	249,000
	249,000

Ex. 4

as per 31/1

as per 01/0

as per 31/0

as per 31/0

Ex.5

Item
Share capi
Share prer
Retained e
Total equit

as per 01/0

as per 01/0

Ex.6

12/X0 (movement):

BS	
Bank	100,000
Share capital	100,000
100,000	100,000

(2) Bank

11/X1 (movement):

BS	
Bank	800,000
Share capital	150,000
Share premium	600,000
Option reserve	50,000
800,000	800,000

Ex. 7

(2) PPE

11/X2 (movement):

BS	
Bank	400,000
Share capital	100,000
Share premium	350,000
Option reserve	(50,000)
400,000	400,000

Ex. 8

Subsidiary
Subsidiary
Profit

11/X2 (c/f balance):

BS	
Bank	1,300,000
Share capital	350,000
Share premium	950,000
Option reserve	-
1,300,000	1,300,000

Bank

	Value (CU)
Share capital (10,000 ordinary shares at 10 CU each)	100,000
Share premium	500,000
Retained earnings	600,000
Total attributable to owners	1,200,000

11/X1 (movement):

BS	

Bank	(300,000)	Share capital	(40,000)
		Share premium	(260,000)
	(300,000)		(300,000)

11/X1 (c/f balance):

		BS	
Bank	900,000	Share capital	60,000
		Share premium	240,000
		RE	600,000
	900,000		900,000

BS				
	(1) RE	(50,000)	=>	Db RE 50,000
	(1) Dividends payable	50,000		Cr Div paya 50,000
(50,000)	(2) Dividends payable	(50,000)	=>	Db Div pay 50,000
				Cr Bank 50,000
(50,000)		(50,000)		

BS				
	(1) RE	(100,000)	=>	Db RE 100,000
	(1) Dividends payable	100,000		Cr Div paya 100,000
(1,000)	(2) Dividends payable	(100,000)	=>	Db Div pay 100,000
	(2) Gain from revaluat	99,000		Cr PPE 1,000
(1,000)		(1,000)		Cr Gain fro 99,000

15% =	15,000
Z share (FV)	20,000
	5,000

BS of company A		
20,000	NCI (liability to 3d par	15,000
	Business result	5,000
20,000		20,000