

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
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Ex.3 (initial measurement, FA)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	20,000
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if it would be fin transaction => at PV

Ex.4 (initial measurement, FL)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	400
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Ex.5 (initial measurement, FL)

Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>	1,500
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Ex.6 (initial measurement, FL)

Scenario a:	Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>
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Scebario b:	Nonfin transaction =>	FV cannot be defined =>	at Transaction price (TP) =>
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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-Jan	5,212	625	500	5,337
3-Feb			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 (OCI)

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 _c % 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-Jan	1,190	119 59 1,250
5-Feb		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)
Cr. Trade receivable (BS)

Scenario b:

e.g. 10%
PV 909

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

Ex. 12

Scenario a:

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

1,041
(100)

941

Cr. Trade receivable
Db. Bank

Scenario b:

Cr. Trade receivable
Db. Bank

1,086
(104)
(100)

882

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

Ex. 13

1,136
(109)
(204)

823

Scenario a:

Total EAT	70,000		
Price/earning	15	=>	15CU of purchase
Discount for lack of marketability	20%		
Number of shares outstanding (initially)	5000		
Number of shares bought by investor	250		

1,190
(114)
(313)

764

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

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

-
(119)
(426)

(545)

Scenario b:

FV of investment = Net assets / Number of shares outstanding * Number
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) |

1000
1000

91
91

200
200

200
200

200
200

709
709

se price for 1CU of earnings

umber of shares purchased

Price/earni * (1-Discout) => 840,000

of shares purchased