

**Ex 1**

FV 7540 FV 7,540  
 Lease paym 9000 => vs  
 % 10% PV 7,461 =>  
 payments in arrears (i.e. at the end of the period)

**Lease schedule:**

Year	Liability	%	Payment	Reduction of liab	Liability (c/f=closing balance)
1	7,461	746.06	3,000	2,254	5,207
2	5,207	520.66	3,000	2,479	2,727
3	2,727	272.73	3,000	2,727	-

**PL\_1 year**

%	(746.06)
Depreciatic	(1,379)
	<u>(2,124.57)</u>

**BS\_1 year**

PPE	7,461	Fin leasing	5,207
Accumulat	(1,379)	Business re	(2,124.57)
Bank	(3,000)		
	<u>3,082</u>		<u>3,082</u>

**PL\_2 year**

%	(520.66)
Depreciatic	(1,379)
	<u>(1,899.17)</u>

**BS\_2 year**

PPE	7,461	Fin leasing	2,727
Accumulat	(2,757)	Business re	(1,899.17)
Bank	(6,000)	Retained ei	(2,124.57)
	<u>(1,296)</u>		<u>(1,296)</u>

**PL\_3 year**

%	(272.73)
Depreciatic	(1,379)
	<u>(1,651.24)</u>

**BS\_3 year**

PPE	7,461	Fin leasing	-
Accumulat	(4,136)	Business re	(1,651.24)
Bank	(9,000)	Retained ei	(4,023.74)
	<u>(5,675)</u>		<u>(5,675)</u>

**Ex 2**

in BS at mir 7,461  
Depreciatic 1,379

FV 7540  
Lease paymen 9000  
% 8.84%  
payments in arrears (i.e. at the end of the period)

**Lease schedule:**

Year	Receivable	%	Payment
1	7,540	666.54	3,000
2	5,207	520.65	3,000
3	2,727	272.72	3,000

**PL\_1 year**

% 666.54  

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666.54

**BS\_1 year**

Fin leasing receivable  

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Bank

**PL\_2 year**

% 520.65  

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520.65

**BS\_2 year**

Fin leasing receivable  

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Bank

**PL\_3 year**

% 272.72  

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272.72

**BS\_3 year**

Fin leasing receivable  

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Bank

Reduction Receivable (c/f=closing balance)

2,333	5,207
2,479	2,727
2,727	(0)

5,207	Liability to manuf	7,540
	Business result fo	666.54
3,000		
8,207		8,207

2,727	Liability to manuf	7,540
	Business result fo	520.65
6,000	Retained earnings	666.54
8,727		8,727

(0)	Liability to manuf	7,540
	Business result fo	272.72
9,000	Retained earnings	1,187.19
9,000		9,000