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) =>

Ex.7 (subsequent measurement, FA)

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

510

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
		Retained e
	6,212	

5,000

5,000

PL_3

% income	625
Business re	625

BS_3

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

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 gair	(8,000)	Investment	68,000	Other fin lia
Business re	(8,000)			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 ba	% 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
5,600

PL_1

% cost	(100)
Business re	(100)

BS_1

		Loan
Bank	941	Business re
	941	

5,000
612
600
6,212

PL_2

% cost	(104)
Business re	(104)

BS_2

		Loan
Bank	882	Business re
		Retained ea
	882	

5,000
625
1,212
6,837

PL_3

% cost	(109)
Business re	(109)

BS_3

		Loan
Bank	823	Business re
		Retained ea
	823	

42,000
7,000
49,000

PL_4

% cost	(114)
Business re	(114)

BS_4

		Loan
Bank	764	Business re
		Retained ea
	764	

PL_5

% cost	(119)
Business re	(119)

BS_5

		Loan
Bank	(545)	Business re
		Retained ea
	(545)	

76,000	
(8,000)	
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 ba	% 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

		Loan
Bank	19,000	Business re
	19,000	

BS_4

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

Ex.10 (subsequent measurement, FL)

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

Amortization schedule

Year	OB (=b/f ba	% 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

		Loan
Bank	40,000	Business re

		40,000	

PL_2

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

BS_2

		Loan
Bank	40,000	Business re
		Retained e
	40,000	

PL_3

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

BS_3

		Loan
Bank	(11,801)	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	Cr. Trade receivable	200
(100)	Db. Bank	200
941		

Scenario b:

Cr. Trade receivable	200
Db. Bank	200

1,086		
(104)	Db. Impairment loss (PL)	709
(100)	Cr. Trade receivable (BS)	709
882		

Ex. 13

1,136	Scenario a:			
(109)				
(204)	Total EAT	70,000		
823	Price/earni	15	=>	15CU of purchase price for 1CU of earn
	Discount fc	20%		
	Number of	5000		
	Number of	250		
1,190				
(114)				
(313)	FV of investment = Total market cap / Number of shares outstanding * Num			
764				

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

-	
(119)	
(426)	Scenario b:
(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)

ıings

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
	250,000		250,000

Scenario b:

		BS	
		Receivable for subsc	(250,000)
		Share capital	50,000
		Share premium	200,000
			-

Scenario c:

		BS	
Bank	250,000		
		Share capital	50,000
		Share premium	200,000
	250,000		250,000

Scenario d:

not accounted for

Ex. 2

		BS	
Gold	800,000		
		Share capital	300,000
		Share premium	500,000
	800,000		800,000

Ex. 3

		BS	
Cash	249,000		
		Share capital	200,000
		Share premium	50,000
		Business result	(1,000)
	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

.2/X0 (movement):

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

(2) Bank

)1/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

)1/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 2
Profit

)1/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)
tal (10,000 ordinary shares a	100,000
nium	500,000
earnings	600,000
ty attributable to owners	1,200,000

)1/X1 (movement):

	BS	

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

1/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