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)
Business result	(59)

BS_1

Bank	921	Business re	(59)
		Loan	980
	921		921

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 (investm   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