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% |
| 510 % 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 |
| | | 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 (OCI)                                    BS

| | | | | |
|---|---|---|---|---|
| Capital gair | (8,000) | Investment | 68,000 | Other fin li |
| 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-Jan | 1,190 | 119 | 59 | 1,250 |
| 5-Feb | | | 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 e |
| | | 882 | |

5,000
625
1,212
6,837

PL_3

| % cost | (109) |
|---|---|
| Business re | (109) |

BS_3

| | | | Loan |
|---|---|---|---|
| Bank | | 823 | Business re |
| | | | Retained e |
| | | 823 | |

42,000
7,000
49,000

PL_4

| % cost | (114) |
|---|---|
| Business re | (114) |

BS_4

| | | | Loan |
|---|---|---|---|
| Bank | | 764 | Business re |
| | | | Retained e |
| | | 764 | |

PL_5

| % cost | (119) |
|---|---|
| Business re | (119) |

BS_5

| | | | Loan |
|---|---|---|---|
| Bank | | (545) | Business re |
| | | | Retained e |
| | | (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 |  |  | BS_2 |  |  |
|---|---|---|---|---|---|
| % cost | (3,924) |  |  |  | Loan |
| Business re | (3,924) |  | Bank | 40,000 | Business re |
|  |  |  |  |  | Retained e |
|  |  |  |  | 40,000 |  |

| PL_3 |  |  | BS_3 |  |  |
|---|---|---|---|---|---|
| % cost | (4,277) |  |  |  | Loan |
| Business re | (4,277) |  | Bank | (11,801) | 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                                                Cr. Trade receivable
(100)                                                Db. Bank
941

Scenario b:

                                                     Cr. Trade receivable
                                                     Db. Bank

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


Ex. 13

1,136          Scenario a:
(109)
(204)          Total EAT                  70,000
823            Price/earning                   15      =>      15CU of purchas
               Discount for lack of marketabili      20%
               Number of shares outstanding (        5000
               Number of shares bought by inv         250

1,190
(114)
(313)          FV of investment = Total market cap / Number of shares outstanding * Nu
764

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

-
(119)
(426)          Scenario b:
(545)

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-Discount)                =>                840,000

of shares purchased