

Ex.1 (initial measurement, FA, equity)

Scenario a: FVTPL - since acti at FV =>

500

Scebario b: FVTOCI - as non-tat FV in the moment of transaction + TC =>

Ex.2 (initial measurement, FA, as debt instrument)

Nonfin transaction because ε at FV in the moment of transaction + TC =>

Ex.3 (initial measurement, FA, as debt instrument)

Nonfin transaction because ε at FV in the moment of transaction + TC =>

Ex.4 (initial measurement, FL, as debt instument at amortized cost)

Nonfin transaction =>

at FV in the moment of transaction - TC =>

Ex.5 (initial measurement, FL, as debt instrument at amortized cost because it is not expected that it will be

Nonfin transaction =>

at FV in the moment of transaction =>

Ex.6 (initial measurement, FL, debt insturment at amortized cost and at FVTPL)

Scenario a: Nonfin transaction, at amor at FV in the moment of transaction - TC =>

Scebario b: Nonfin transaction, at FVTP at FV in the moment of transaction =>

Ex.7 (subsequent measurement, FA, at amortized cost)

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

510

Amortization schedule

<u>200</u>	Year	OB (=b/f balance)	% income	Incoming p	CB (=c/f bal
	1	5000	600	500	5,100
	2	5,100	612	500	5,212
	3	5,212	625	500	5,337
<u>20,000</u>	in 3d year			5,337	0

PL_1

% income	600
Business re	600

BS_1

Investment	5,100
Bank	500
	<u>5,600</u>

400

PL_2

% income	612
Business re	612

BS_2

Investment	5,212
Bank	1,000
	<u>6,212</u>

requested by the bank; otherwise
1,500

5,000
5,000

PL_3

% income	625.44
Business re	625.44

BS_3

Investment	0
Bank	6,837
	<u>6837.44</u>

Ex.8 (subsequent measurement, FA, FVTPL because these are listed)

Investment	10,000 shares
Purchase price	4.20 per share
Closing price	4.90 per share

PL

Change in I	7,000
OCI	7,000

BS

Investment	49,000
	<u>49,000</u>

Ex.9 (subsequent measurement, FA, FVTPL because although these are listed)

Investment	20,000 shares
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Ex.8 (subsequent measurement, FL, amortized cost)

Loan	1,000
Outgoing payment (% payment)	5.9%
% cost	10%
Loan term	5 years

Amortization schedule

Year	OB (=b/f b: % cost	Outgoing p CB (=c/f ba
1	1,000	59
2	1,041	59
3	1,086	59
4	1,136	59
5	1,190	59
5th year		1,250

Other fin li:	5000
Business re	600
	<u>5,600</u>

PL_1		BS_1
% cost	(100)	
Business re	(100)	Bank
		<u>941</u>
		941

Other fin li:	5,000
Business re	612
Retained e:	600
	<u>6,212</u>

PL_2		BS_2
% cost	(104)	
Business re	(104)	Bank
		<u>882</u>
		882

Other fin li:	5000
Business re	625.44
Retained e:	1212
	<u>6837.44</u>

PL_3		BS_3
% cost	(109)	
Business re	(109)	Bank
		<u>823</u>
		823

and stocks)

PL_4		BS_4
% cost	(114)	
Business re	(114)	Bank
		<u>764</u>
		764

Other fin li:	42,000
Business re	7,000
	<u>49,000</u>

the stocks are listed but because the company decided to to sell them and just to keep them thus it is FV

PL_5		BS_5
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Other fin li:	76,000
Revaluatio	(8,000)
	<u>68,000</u>

<u>% cost</u>	(119)		
Business re	(119)	Bank	(545)
			<u>(545)</u>

Ex.9 (subsequent measurement, FL, debt instrument at a
Loan 20,000
Outgoing payment (% payment) 5.0%
% cost 5.0%
Loan term 5 years

Amortization schedule

Year	OB (=b/f b: % cost	Outgoing p CB (=c/f ba
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		BS_1 - BS_3	
<u>% cost</u>	(1,000)		
Business re	(1,000)	Bank	19,000
			<u>19,000</u>

	BS_4	
	Bank	(4,000)
		<u>(4,000)</u>

Ex.10 (subsequent measurement, FL, debt at amortized c
Loan 40,000
Outgoing payment (% payment)
% cost 9%
Loan term 3 years

Amortization schedule

Year	OB (=b/f b: % cost	Outgoing p CB (=c/f ba
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)
<u>Business re</u>	<u>(3,600)</u>

BS_1	
Bank	40,000
	<u>40,000</u>

PL_2	
% cost	(3,924)
<u>Business re</u>	<u>(3,924)</u>

BS_2	
Bank	40,000
	<u>40,000</u>

PL_3	
% cost	(4,277)
<u>Business re</u>	<u>(4,277)</u>

BS_3	
Bank	(11,801)
	<u>(11,801)</u>

Ex. 11

Trade receivable 1000

Scenario a: Db. Impairm
Cr. Trade rec

Scenario b: e.g. 10%
PV

Db. Impairm
Cr. Trade rec

lance)

Ex. 12

Cr. Impairm
Db. Trade re

Loan	1,041
Business re	(100)
<hr/>	
	941

Cr. Trade rec
Db. Bank

Loan	1,086
Business re	(104)
Retained e:	(100)
<hr/>	
	882

Ex. 13 (at FVTOCI as unquoted equity instrument purcha
=>

Loan	1,136
Business re	(109)
Retained e:	(204)
<hr/>	
	823

Scenario a:

Total EAT	70,000
Price/earning	15
Discount for lack of marketabili	20%
Number of shares outstanding	5000
Number of shares bought by in	250

Loan	1,190
Business re	(114)
Retained e:	(313)
<hr/>	
	764

FV of investment = Total market cap / Number of shares

Total market cap = EAT

FV of investment= 42,000

TOCI)

Loan	-
Business re	(119)
Retained e:	(426)
	<u>(545)</u>

Scenario b:

FV of investment = Net assets / Number of shares outsta

FV of investment= 42,500

mortized cost)

lance)

Loan	20,000
Business re	(1,000)
	<u>19,000</u>

Loan	-
Business re	(1,000)
Retained e:	(3,000)
	<u>(4,000)</u>

cost)

lance)

Loan	43,600
Business re	(3,600)
	<u>40,000</u>

Loan	47,524
Business re	(3,924)
Retained e:	(3,600)
	<u>40,000</u>

Loan	-
Business re	(4,277)
Retained e:	(7,524)
	<u>(11,801)</u>

		Year	OB	Cost	Repayment	CB
rent loss (PL)	1,000		1	930	34	964
ceivable (BS)	1,000		2	964	38	1000

909

rent loss (PL)	91
ceivable (BS)	91

rent loss (PL)	200
ceivable (BS)	200

ceivable	200
	200

sed)

15CU of purchase price for 1CU of earnings

outstanding * Number of shares purchased

$$* \text{ Price/earnings} * (1 - \text{Discount}) \Rightarrow 840,000$$

ending * Number of shares purchased