

In particular, the following analysis are supported for financial accounting:

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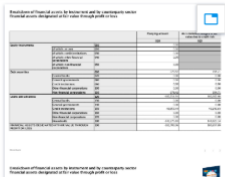
For each report, position breakdowns are available that are not limited by the design of the chart of accounts and that are not limited to specific pre-selected deal criteria. In general, all descriptive deal criteria can be used to create portfolios for the breakdown.

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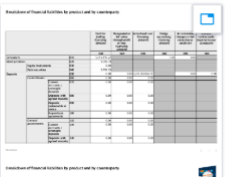
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Standard Reports IFRS 9

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IFRS 7



Breakdown of financial assets by instrument and by counterparty sector; financial assets designated at fair value through profit or loss



Breakdown of financial liabilities by product and by counterparty sector

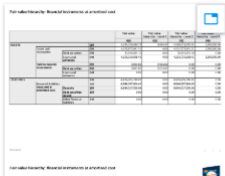


Fair value hierarchy; financial instruments at fair value



IFRS 7.15 Collateral

Significance of financial instruments for financial position and performance



Fair value hierarchy; financial instruments at amortised cost

Other disclosures



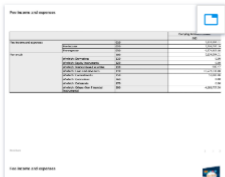
Fair value versus carrying amount

Qualitative disclosures



Financial assets subject to impairment that are past due or impaired

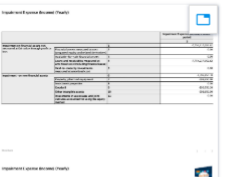
Statement of comprehensive income



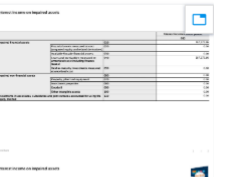
IFRS 7.20 Fee income and expenses (Annually)



IFRS 7.20 Risk Provisioning



Impairment Expense (Income) (Annually)



Interest income on impaired assets

Figure: Selection of IFRS 7 Notes

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- Financial accounting at individual deal level shows all accounting events posted during the entire life cycle.

Posting Date	Value	Deal ID	Accounting Event	Accounting Event Type	Loan Sub-Acc, Non-Bank Principal Amount	Loan Sub-Acc, Non-Bank Transaction Costs	Loan Sub-Acc, Non-Bank Interest	Loan Sub-Acc, Non-Bank Risk Prox	Loan Sub-Acc, Non-Bank Daily Payable Assets/Liabilities (Interest)	Loan Sub-Acc, Non-Bank Interest
30/12/2011		LN-REINBURSEMENT-RECOVERY-027	LN A Capital Payment	Payment	10,000,000.00					
30/12/2011		LN-REINBURSEMENT-RECOVERY-027	LN A Incoming Transaction Costs (Interbank)	Payment		400,000.00				
30/12/2011		LN-REINBURSEMENT-RECOVERY-027	LN A Amortisation Transaction Costs Received	Distribution of Payment in Advance		400,000.00				
31/12/2011		LN-REINBURSEMENT-RECOVERY-027	LN A Accrual Incoming Interest in Arrears	CHC Distribution of Payment in Arrears			10,000,000.00			
31/01/2012		LN-REINBURSEMENT-RECOVERY-027	LN A Accrual Incoming Interest in Arrears	CHC Distribution of Payment in Arrears						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A Incoming Interest in Arrears	Payment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A Life Interest Payment in Arrears/One Off	Payment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A Amortisation Transaction Costs Received	Distribution of Payment in Advance						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A Accrual Incoming Interest in Arrears	CHC Distribution of Payment in Arrears						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A Accrual Incoming Interest in Arrears	CHC Distribution of Payment in Arrears						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Interest Payment in Arrears/One Off Not Received	Payment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Amortisation Rec. Trans. Costs on Occ. Impairment	Distribution of Payment in Advance						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Accrual Incoming Interest in Arrears on Occurrence of Impairment	Impairment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Occurrence of Impairment	Impairment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Overriding	Impairment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Overriding	Impairment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Overriding	Impairment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Overriding	Impairment						
31/03/2012		LN-REINBURSEMENT-RECOVERY-027	LN A IMP Overriding	Impairment						
				Difference	170,000,000.00	400,000.00	0.00		70,000,000.00	1,000,000.00

Figure: Accounting explorer for analysing accounting transactions and debit/credit entries at individual deal level

- For **individual reports**, data marts can be customised and analysed using different types of output such as tables, diagrams, cakes (see [Data Mart Manager](#)).
For example, data marts support
 - Proof of inventory for each account balance at individual deal level for balance sheet and profit and loss accounts
 - Account statements including movements that explain the differences in account balances between two posting dates.
 - Analysis of posted amounts for current and historical booking dates, providing drilldowns for all posted valuation elements to the underlying
 - Explanations about calculation details such as the estimated cash flow plan that was valid at a certain point of time
 - Recovery cash flows and sources of recoveries for specific posting dates
 - Details about the calculation of expected credit losses
 - Analysis of debit/credit entries generated during the lifecycle of an individual financial instrument
 - Account balances that can be broken down to freely definable portfolios and that can also be traced to individual deal level