

FlexFinance provides debit/credit entries, general ledger account balances and all valuation elements that have been used during the accounting process in specific data marts in the result layer.

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

- **Online Balance Sheet and Online Income Statement** (e.g. for IAS 1 reporting requirements). For an example refer to [General Ledger/Shadow Ledger](#).
- **Financial Statements** for the balance sheet and income statement, including analyses such as "Breakdown of financial liabilities by product and by counterparty"

Standard Reports #165 0 ...\_coldef\_and\_fm\_counterparty\_sector

IFRS 7 / Statement of Financial position / Breakdown of financial liabilities by product and by counterparty sector

1 Parameters

Breakdown of financial liabilities by product and by counterparty

		Held for trading (Carrying amount)	Designated at fair value through profit or loss (Carrying amount)	Amortised cost (Carrying amount)	Hedge accounting (Carrying amount)	Accumulated changes in fair value due to credit risk	Amount contractually required to pay at maturity
		010	010	010	010	010	010
Derivatives		010	0,017,445.72				
Short positions		010	3,793.14				
Equity instruments		010	0.00				
Debt securities		010	0,000.00				
Deposits		010	0.00	0.00	8,841,410,001.00		0.00
Central banks		010	0.00	0.00	0.00		
Current accounts / overnight deposits		010	0.00	0.00	0.00		
Deposits with agreed maturity		010	0.00	0.00	0.00		
Deposits redeemable at notice		010	0.00	0.00	0.00		
Repurchase agreements		010	0.00	0.00	0.00		
General governments		010	0.00	0.00	0.00		
Current accounts / overnight deposits		010	0.00	0.00	0.00		
Deposits with agreed maturity		010	0.00	0.00	0.00		
Deposits redeemable at notice		010	0.00	0.00	0.00		
Repurchase agreements		010	0.00	0.00	0.00		
Credit institutions		010	0.00	0.00	0.00		
Current accounts / overnight deposits		010	0.00	0.00	0.00		
Deposits with agreed maturity		010	0.00	0.00	0.00		
Deposits redeemable at notice		010	0.00	0.00	0.00		
Repurchase agreements		010	0.00	0.00	0.00		
Other financial corporations		010	0.00	0.00	0.00		
Current accounts / overnight deposits		010	0.00	0.00	0.00		
Deposits with agreed maturity		010	0.00	0.00	0.00		
Deposits redeemable at notice		010	0.00	0.00	0.00		
Repurchase agreements		010	0.00	0.00	0.00		
Non-financial corporations		010	0.00	0.00	4,213,111,120.00		
Current accounts / overnight deposits		010	0.00	0.00	0.00		
Deposits with agreed maturity		010	0.00	0.00	0.00		
Deposits redeemable at notice		010	0.00	0.00	0.00		
Repurchase agreements		010	0.00	0.00	0.00		
Households		010	0.00	0.00	0.00		
Current accounts / overnight deposits		010	0.00	0.00	0.00		
Deposits with agreed maturity		010	0.00	0.00	0.00		
Deposits redeemable at notice		010	0.00	0.00	0.00		
Repurchase agreements		010	0.00	0.00	0.00		
Sold securities issued		010	0.00	0.00	0.00		40
Certificates of deposits		010	0.00	0.00	0.00		
Asset-backed securities		010	0.00	0.00	0.00		
Covered bonds		010	0.00	0.00	0.00		
Hybrid contracts		010	0.00	0.00	0.00		
Other debt securities issued		010	0.00	0.00	0.00		
Convertible compound financial instruments		010	0.00	0.00	0.00		
Non-current debt		010	0.00	0.00	0.00		
Other financial liabilities		010	0.00	0.00	0.00		
FINANCIAL LIABILITIES		010	5,013,154.86	0.00	8,853,521,120.00	0.00	0.00

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Figure: Breakdown of financial liabilities by product and by counterparty

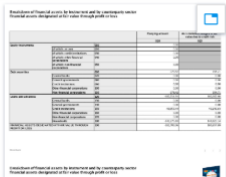
For each report, position breakdowns are available that are not limited by the design of the chart of accounts and that are not limited to specific pre-selected deal criteria. In general, all descriptive deal criteria can be used to create portfolios for the breakdown.

- **Notes** to financial statements such as IFRS 7 related reports

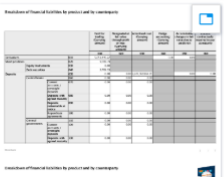
☰
▶ Standard Reports IFRS 9

IAS1


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

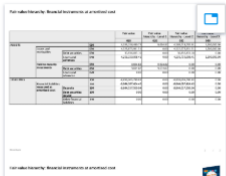


Fair value hierarchy; financial instruments at fair value




IFRS 7.15 Collateral

Significance of financial instruments for financial position and performance



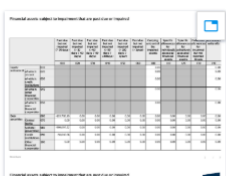
Fair value hierarchy; financial instruments at amortised cost

Other disclosures



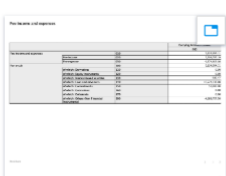
Fair value versus carrying amount

Qualitative disclosures




Financial assets subject to impairment that are past due or impaired

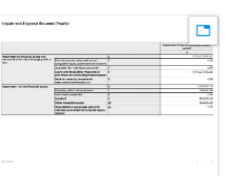
Statement of comprehensive income



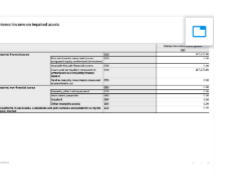
IFRS 7.20 Fee income and expenses (Annually)



IFRS 7.20 Risk Provisioning



Impairment Expense (Income) (Annually)



Interest income on impaired assets

Figure: Selection of IFRS 7 Notes

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

**Accounting Explorer**

Accounting Explorer  
Executed on 5/10/17 3:44:33 PM

Parameters

**Accounting Explorer**

SAP® FICO MCMCA      Balance Sheet      Accounting Interface Acc 40 Info Ratio      Accounting Event Acc, Parameterization Acc, Event Age Single Account      Hedge Ratio      Check Problems      Hide Accounty

Posting Date	VDate	Doc ID	Accounting Event	Accounting Event Type	EIMTOKY00001000017000 Loan Sub-Acc Non-Bk Principal Amount	EIMTOKY000010000017002 Loan Sub-Acc Non-Bk Transaction Costs	EIMTOKY000010000017003 Loan Sub-Acc Non-Bk Interest Arrears Default	EIMTOKY000010000017005 Loan Imp Non-Bk Bid Price	EIMTOKY000010000017012 Loan Non-Bid Daily Pipeline Assets (Liabilities Unsettled)	EIMTOKY000010000017008 Loan Sub-Acc Non-Bk Interest
					Debit	Credit	Debit	Credit	Debit	Credit
30/12/2011		UN-INFLUENCE RECOVERY-027	LN-A Capital Profit	Payment	1,750,000.00					
31/12/2011		UN-INFLUENCE RECOVERY-027	LN-A Incoming Transaction Costs (Unrealizable)	Payment		489,400.00				
31/12/2011		UN-INFLUENCE RECOVERY-027	LN-A Anticipation Transaction Costs Realized	Distribution of Payment in Advance		477.35				
31/12/2011		UN-INFLUENCE RECOVERY-027	LN-A Accrued Insurance Interest in Arrears	Distribution of Payment in Arrears	1,750,000.00		10,024.00			
31/12/2011		UN-INFLUENCE RECOVERY-027	LN-A Accrued Insurance Interest in Arrears	O/C Distribution of Payment in Arrears		477.35	10,024.00			
31/01/2012		UN-INFLUENCE RECOVERY-027	LN-A Incoming Interest in Arrears	Payment			10,024.00			14.50
31/01/2012		UN-INFLUENCE RECOVERY-027	LN-A Late Interest Payment in Arrears (One-Off)	Payment			10,024.00			34.00
31/01/2012		UN-INFLUENCE RECOVERY-027	LN-A Anticipation Transaction Costs Realized	Distribution of Payment in Advance		16,716.35				
31/01/2012		UN-INFLUENCE RECOVERY-027	LN-A Accrued Insurance Interest in Arrears	Distribution of Payment in Arrears	1,750,000.00		10,024.00			71.50
31/01/2012		UN-INFLUENCE RECOVERY-027	LN-A Accrued Insurance Interest in Arrears	O/C Distribution of Payment in Arrears		36,603.00	10,024.00			100.00
31/04/2012		UN-INFLUENCE RECOVERY-027	LN-A Incoming Interest in Arrears	Payment			10,024.00			
29/04/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Interest Payment in Arrears (One-Off Not Received)	Payment			36,603.00			100.00
30/04/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Anticipation Res. Trans. Costs on Gross Impairment	Distribution of Payment in Advance		16,716.35				
30/04/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Accrual Insurance Interest in Arrears on Occurrence of Impairment	Distribution of Payment in Arrears	1,750,000.00		36,603.00			100.00
30/04/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Occurrence of Impairment	Payment		77,710.00				
30/06/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Unwinding	Impairment	1,750,000.00		36,603.00			
31/07/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Unwinding	Impairment	1,750,000.00		36,603.00			
30/06/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Unwinding	Impairment	1,750,000.00		36,603.00			
31/12/2012		UN-INFLUENCE RECOVERY-027	LN-A BNP Unwinding	Impairment	1,750,000.00		36,603.00			
				Differences:	1,750,000.00		471,208.00	0.00		

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