

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									
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)	Amortized 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	0,017,445,772						
Short positions		010	3,793,141						
Equity instruments		010	0.00						
Debt securities		010	0,000,000						
Deposits		010	0.00		8,841,410,001.00				0.00
Central banks		010	0.00		0.00				
Current accounts / overnight deposits		010	0.00		0.00				
Deposits with agreed maturity		010	0.00		0.00				
Deposits redeemable at notice		010	0.00		0.00				
Repurchase agreements		010	0.00		0.00				
General governments		010	0.00		0.00				
Current accounts / overnight deposits		010	0.00		0.00				
Deposits with agreed maturity		010	0.00		0.00				
Deposits redeemable at notice		010	0.00		0.00				
Repurchase agreements		010	0.00		0.00				
Credit institutions		010	0.00		0.00				
Current accounts / overnight deposits		010	0.00		0.00				
Deposits with agreed maturity		010	0.00		0.00				
Deposits redeemable at notice		010	0.00		0.00				
Repurchase agreements		010	0.00		0.00				
Other financial corporations		010	0.00		0.00				
Current accounts / overnight deposits		010	0.00		0.00				
Deposits with agreed maturity		010	0.00		0.00				
Deposits redeemable at notice		010	0.00		0.00				
Repurchase agreements		010	0.00		0.00				
Non-financial corporations		010	0.00		0.00				
Current accounts / overnight deposits		010	0.00		0.00				
Deposits with agreed maturity		010	0.00		0.00				
Deposits redeemable at notice		010	0.00		0.00				
Repurchase agreements		010	0.00		0.00				
Households		010	0.00		0.00				
Current accounts / overnight deposits		010	0.00		0.00				
Deposits with agreed maturity		010	0.00		0.00				
Deposits redeemable at notice		010	0.00		0.00				
Repurchase agreements		010	0.00		0.00				
Sold securities issued		010	0.00		0.00				0.00
Certificates of deposits		010	0.00		0.00				
Asset-backed securities		010	0.00		0.00				
Covered bonds		010	0.00		0.00				
Hybrid contracts		010	0.00		0.00				
Other debt securities issued		010	0.00		0.00				
Convertible compound financial instruments		010	0.00		0.00				
Nonconvertible		010	0.00		0.00				
Other financial liabilities		010	0.00		0.00				0.00
FINANCIAL LIABILITIES		010	5,013,154.00		8,851,242,078.00	0.00			0.00

Figure: Breakdown of financial liabilities by product and by counterparty

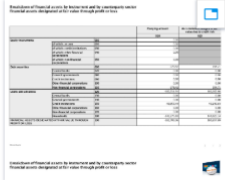
For each report, position breakdowns are available that are not limited by the design of the chart of accounts and that are not limited to specific pre-selected deal criteria. In general, all descriptive deal criteria can be used to create portfolios for the breakdown.

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

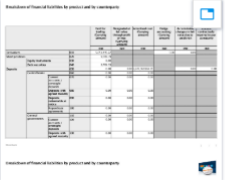
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Standard Reports IFRS 9

IAS1

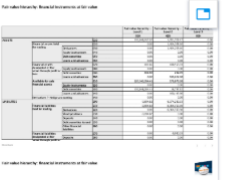
IFRS 7



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

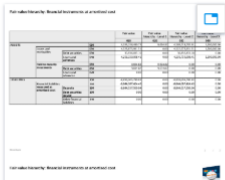


Fair value hierarchy; financial instruments at fair value



IFRS 7.15 Collateral

Significance of financial instruments for financial position and performance



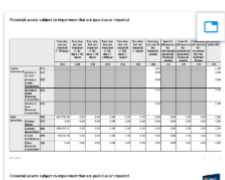
Fair value hierarchy; financial instruments at amortised cost

Other disclosures



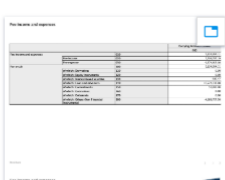
Fair value versus carrying amount

Qualitative disclosures



Financial assets subject to impairment that are past due or impaired

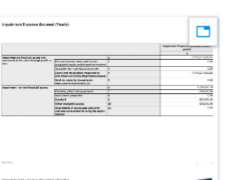
Statement of comprehensive income



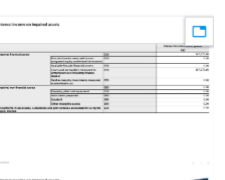
IFRS 7.20 Fee income and expenses (Annually)



IFRS 7.20 Risk Provisioning



Impairment Expense (Income) (Annually)



Interest income on impaired assets

Figure: Selection of IFRS 7 Notes

- [illegible]

- 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