

The following sections describe the output generated on an individual deal/account level, related to financial accounting requirements.

For this purpose the output is presented in the following layouts:

- Debit/Credit entries as presented in the Accounting Explorer
- Valuation results as presented in the Calculation Analyser
- Debit/Credit entries and valuation results as presented in the GET RESTful API Interfaces

All results presented for financial accounting have been documented for the accounting purpose “IFRS”.

Hence, the offered service supports various GAAPs and is not limited to IFRS.

The sample portfolio is linked to the Model Bank Sample Portfolio. It covers the following deal types:

- Loan Portfolio
- Customer Current Account Portfolio with overdraft facilities
- Money Market Portfolio
- Savings Portfolio
- Non-financial Instruments
- NOSTRO and VOSTRO Accounts
- Interest Rate SWAP
- Currency SWAP

For details about the contractual deal data, please refer to the description of the individual sample deals in the Model Bank Sample Portfolio.

Each individual deal is treated for a selection of [posting dates](#).

Sample deals are treated with the [Standard process chain for initial and subsequent measurement in all GAAPs](#).

Sample deals are treated with the Standard Accounting Logic.