

Data Marts, Analysis and Reports for Financial Accounting

Jabatix 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"

Financial Reports FRS 9

...select and in currency sector

View Report Contents

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

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Financials

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
		€m		€m		€m		€m		€m		€m
Derivatives		870		5,051,445.22						0.00		0.00
Short positions		820		5,390.74								
Equity instruments		650		0.00								
Debt securities		540		5,390.74								
Deposits		050		0.00								
Central banks		060		0.00		0.00		0.00	0.00		0.00	
Current accounts / overnight deposits		070		0.00		0.00		0.00	0.00			
Deposits with agreed maturity		080		0.00		0.00		0.00	0.00			
Deposits redeemable at notice		090		0.00		0.00		0.00	0.00			
Repurchase agreements		100		0.00		0.00		0.00	0.00			
General governments		110		0.00		0.00		0.00	0.00			
Current accounts / overnight deposits		120		0.00		0.00		0.00	0.00			
Deposits with agreed maturity		130		0.00		0.00		0.00	0.00			
Deposits redeemable at notice		140		0.00		0.00		0.00	0.00			
Repurchase agreements		150		0.00		0.00		0.00	0.00			
Credit institutions		160		0.00		0.00		0.00	0.00			
Current accounts / overnight deposits		170		0.00		0.00		0.00	0.00			
Deposits with agreed maturity		180		0.00		0.00		0.00	0.00			
Deposits redeemable at notice		190		0.00		0.00		0.00	0.00			
Repurchase agreements		200		0.00		0.00		0.00	0.00			
Other financial corporations		210		0.00		0.00		0.00	0.00			
Current accounts / overnight deposits		220		0.00		0.00		0.00	0.00			
Deposits with agreed maturity		230		0.00		0.00		0.00	0.00			
Deposits redeemable at notice		240		0.00		0.00		0.00	0.00			
Repurchase agreements		250		0.00		0.00		0.00	0.00			
Non-financial corporations		260		0.00		0.00		0.00	0.00			
Current accounts / overnight deposits		270		0.00		0.00		0.00	4,273,113,320.00			
Deposits with agreed maturity		280		0.00		0.00		0.00	4,270,430,070.96			
Deposits redeemable at notice		290		0.00		0.00		0.00	4,570,000.00			
Repurchase agreements		300		0.00		0.00		0.00				
Households		310		0.00		0.00		0.00	1,791,772,000.00			
Current accounts / overnight deposits		320		0.00		0.00		0.00				
Deposits with agreed maturity		330		0.00		0.00		0.00	1,710,240,000.00			
Deposits redeemable at notice		340		0.00		0.00		0.00	1,647,000.00			
Repurchase agreements		350		0.00		0.00		0.00				
Debt securities issued		360		0.00		0.00		0.00			0.00	
Certificates of deposits		370		0.00		0.00		0.00				
Asset backed securities		380		0.00		0.00		0.00				
Covered bonds		390		0.00		0.00		0.00				
Hybrid contracts		400		0.00		0.00		0.00				
Other debt securities issued		410		0.00		0.00		0.00				
Convertible compound financial instruments		420		0.00		0.00		0.00				
Non-convertible		430		0.00		0.00		0.00				
Other financial liabilities		440		0.00		0.00		0.00			0.00	
FINANCIAL LIABILITIES		450		5,051,154.47		0.00		8,853,342,370.40	0.00		0.00	

Accounting for Financial Instruments

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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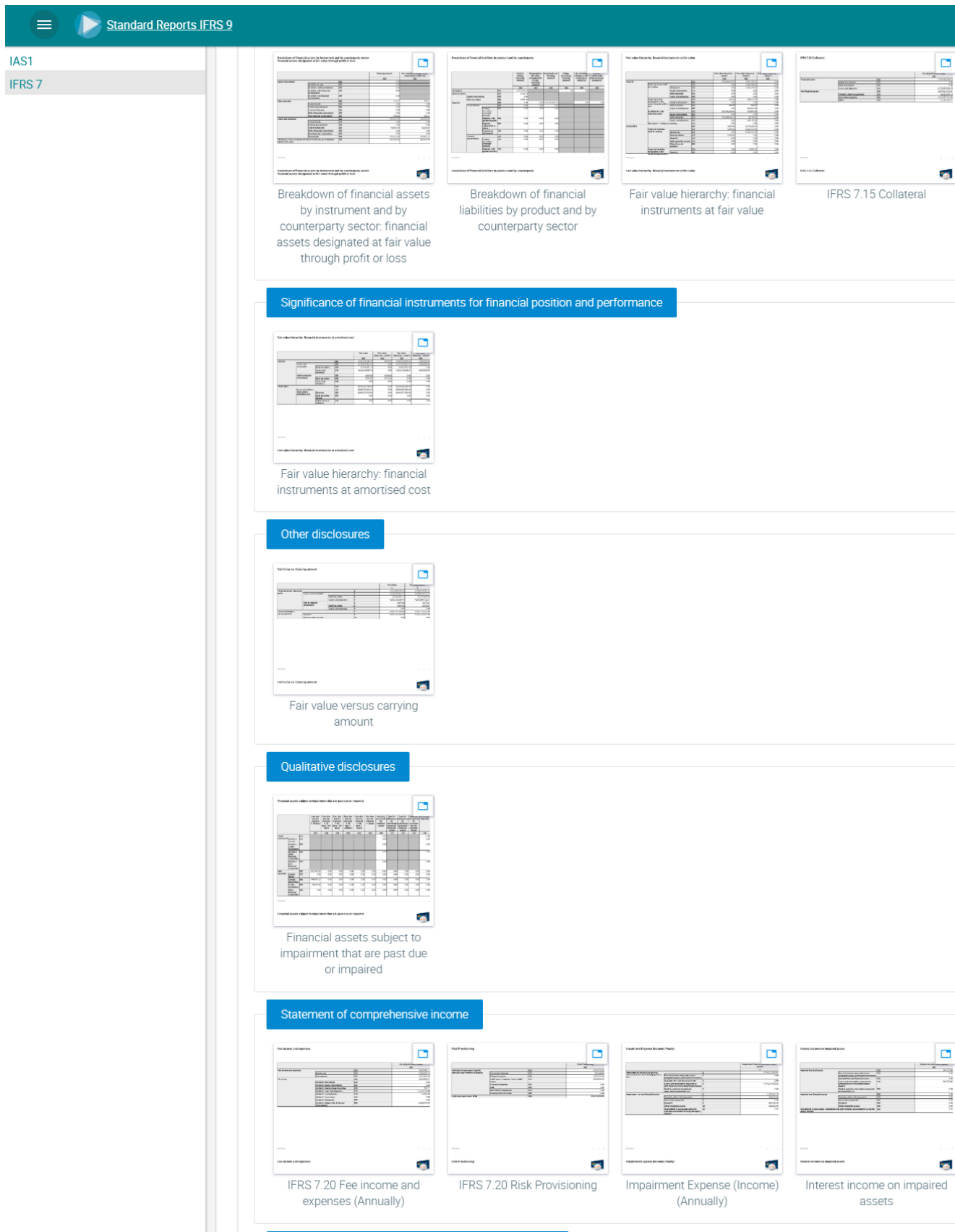


Figure: Selection of IFRS 7 Notes

Data Marts, Analysis and Reports for Financial Accounting

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

The screenshot displays the 'Accounting Explorer' application window. The top navigation bar includes 'Deal Overview' and 'Accounting Explorer'. Below the navigation bar, there's a search bar and a 'Parameters' section. The main area shows a table with columns for 'Posting Date', 'Values', 'Deal ID', 'Accounting Event', 'Accounting Event Type', and several columns for 'Debit' and 'Credit' amounts across different account types. The table lists various transactions such as 'LN A Capital Payment', 'LN A Incoming Transaction Costs (Interbank)', 'LN A Incoming Transaction Costs Received', 'LN A Incoming Interest in Arrears', 'LN A Incoming Interest in Arrears One-Off Not Received', 'LN A Incoming Interest in Arrears on Occurrence of Impairment', and 'LN A Incoming Interest in Arrears on Occurrence of Impairment'. The bottom of the table shows a summary row with 'Difference' values.

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