

Annex 5, nr. 74.

(Continued)

Accounting for Investments in an existing consolidated subsidiary (2019)

Report No. 2020/001

Background

1. INTRODUCTION

1.1 Summary

The purpose of this report is to identify the accounting treatment of investments in subsidiaries for 2019, in accordance with the accounting standards applicable in Norway.

Section 2 contains the identification of the accounting treatment of investments in subsidiaries in accordance with the accounting standards applicable in Norway. The results of the identification are presented in the tables that are part of the report. Section 3 provides a summary of the accounting treatment of investments in subsidiaries.

Table 1.1 shows the accounting treatment of investments in subsidiaries in accordance with the accounting standards applicable in Norway.

	Investment in subsidiary		Investing entity
	2019	2018	2019
1. Summary			
1.1. Identification of investments			
1.1.1. Identification of investments	100 000	100 000	100 000
1.1.2. Identification of investments	100 000	100 000	100 000
1.2. Summary	100 000	100 000	100 000
1.3. Summary of accounting treatment			
1.3.1. Summary of accounting treatment	10 000	10 000	10 000
1.3.2. Summary of accounting treatment	10 000	10 000	10 000
1.4. Summary of accounting treatment	20 000	20 000	20 000
1.5. Summary of accounting treatment			
1.5.1. Summary of accounting treatment	10 000	10 000	10 000
1.5.2. Summary of accounting treatment	10 000	10 000	10 000
1.6. Summary of accounting treatment	20 000	20 000	20 000

Notes: See Annex 5, nr. 74.

Table 1: The 2019-2020 financial statements of the company (in million USD)

	Financial Statement		Change of 2019 vs 2020
	2019	2020	
Income Statement			
Revenue	10,000	10,000	0
Cost of Sales	(6,000)	(6,000)	0
Gross Profit	4,000	4,000	0
Operating Expenses	(2,000)	(2,000)	0
Operating Profit	2,000	2,000	0
Net Profit	2,000	2,000	0
Balance Sheet			
Assets			
Current Assets	10,000	10,000	0
Non-current Assets	0	0	0
Liabilities			
Current Liabilities	8,000	8,000	0
Non-current Liabilities	0	0	0
Equity	2,000	2,000	0

1.1.1. Financial Statements

The 2019-2020 financial statements of the company are presented in Table 1. The company has a revenue of 10,000 million USD and a net profit of 2,000 million USD.

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with the following conditions: (1) the contract is not a contract for the sale of goods, (2) the contract is not a contract for the sale of real property, (3) the contract is not a contract for the sale of a franchise, and (4) the contract is not a contract for the sale of a business.

1. CONTRACTS FOR THE SALE OF GOODS AND REAL PROPERTY

1.1. CONTRACTS FOR THE SALE OF GOODS

1.1.1. U.C.P.A. § 2-301. Contract for sale of goods.

Except as otherwise provided in this section, a contract for the sale of goods is subject to this article if it meets the requirements of this section.

When a contract for the sale of goods is subject to this article, the contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract. The contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract.

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1.2. CONTRACTS FOR THE SALE OF REAL PROPERTY

1.2.1. U.C.P.A. § 2-302. Contract for sale of real property.

Except as otherwise provided in this section, a contract for the sale of real property is subject to this article if it meets the requirements of this section.

When a contract for the sale of real property is subject to this article, the contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract. The contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract.

1.3. CONTRACTS FOR THE SALE OF A BUSINESS

1.3.1. U.C.P.A. § 2-303. Contract for sale of a business.

Except as otherwise provided in this section, a contract for the sale of a business is subject to this article if it meets the requirements of this section.

When a contract for the sale of a business is subject to this article, the contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract. The contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract.

1.3.2. U.C.P.A. § 2-304. Contract for sale of a business. (1) A contract for the sale of a business is subject to this article if it meets the requirements of this section. (2) When a contract for the sale of a business is subject to this article, the contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract. (3) The contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract.

1.3.3. U.C.P.A. § 2-305. Contract for sale of a business. (1) A contract for the sale of a business is subject to this article if it meets the requirements of this section. (2) When a contract for the sale of a business is subject to this article, the contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract. (3) The contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract.

1.3.4. U.C.P.A. § 2-306. Contract for sale of a business. (1) A contract for the sale of a business is subject to this article if it meets the requirements of this section. (2) When a contract for the sale of a business is subject to this article, the contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract. (3) The contract is subject to the provisions of this article to the extent that they are not inconsistent with the contract.

2. CONTRACTS FOR THE SALE OF SERVICES

2.1. U.C.P.A. § 2-307. Contract for sale of services.

2.1.1. U.C.P.A. § 2-307.1. Contract for sale of services.

2.1.2. U.C.P.A. § 2-307.2. Contract for sale of services.

2.1.3. U.C.P.A. § 2-307.3. Contract for sale of services.

2.1.4. U.C.P.A. § 2-307.4. Contract for sale of services.

2.1.5. U.C.P.A. § 2-307.5. Contract for sale of services.

2.1.6. U.C.P.A. § 2-307.6. Contract for sale of services.

2.1.7. U.C.P.A. § 2-307.7. Contract for sale of services.

change in membership (difference between the number of members in 2007 and the number of members in 2008) is the difference between the number of members in 2007 and the number of members in 2008.

Change in membership is calculated as follows: $\Delta M = M_{2008} - M_{2007}$. The number of members in 2007 is 100,000 and the number of members in 2008 is 110,000. Therefore, the change in membership is $\Delta M = 110,000 - 100,000 = 10,000$.

Change in membership

Change in membership is calculated as follows: $\Delta M = M_{2008} - M_{2007}$. The number of members in 2007 is 100,000 and the number of members in 2008 is 110,000. Therefore, the change in membership is $\Delta M = 110,000 - 100,000 = 10,000$.

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Table 1: Change in membership (difference between the number of members in 2007 and the number of members in 2008)

	2007	2008	2009	2010	2011
1. Number of members	100,000	110,000	120,000	130,000	140,000
2. Change in membership		10,000	10,000	10,000	10,000
3. Number of members	100,000	110,000	120,000	130,000	140,000
4. Change in membership		10,000	10,000	10,000	10,000
5. Number of members	100,000	110,000	120,000	130,000	140,000
6. Change in membership		10,000	10,000	10,000	10,000

Investment in subsidiaries	10,000	10,000	10,000	10,000
Share of profit				
Share of loss				
Share of other comprehensive income				
Share of other comprehensive loss				
Share of other comprehensive income				
Share of other comprehensive loss				
Share of other comprehensive income				
Share of other comprehensive loss				

2. INVESTMENT IN SUBSIDIARIES

Investment in subsidiaries is measured at cost less impairment and adjusted for the investor's share of the subsidiary's net assets.

Impairment

The carrying amount of an investment in a subsidiary is reduced if the carrying amount exceeds the fair value of the investment.

At

Page 21	Investment in subsidiaries	
1	Investment in subsidiaries	10,000
2	Share of profit	
3	Share of loss	
4	Share of other comprehensive income	
5	Share of other comprehensive loss	
6	Share of other comprehensive income	
7	Share of other comprehensive loss	
8	Share of other comprehensive income	
9	Share of other comprehensive loss	
10	Share of other comprehensive income	
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99	Share of other comprehensive loss	
100	Share of other comprehensive income	

May 2014	10	Agreement on the ...	
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May 1996	10	...	
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May 1993	10	...	
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May 1987	10	...	
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	12) <u>Identify the correct answer</u> <u>10/10/2010</u>
Exp: 2010	13) <u>Identify the correct answer</u> <u>10/10/2010</u>
Exp: 2010	14) <u>Identify the correct answer</u> <u>10/10/2010</u>
	15) <u>Identify the correct answer</u> <u>10/10/2010</u>

12) Identify the correct answer 10/10/2010
 13) Identify the correct answer 10/10/2010

14) Identify the correct answer 10/10/2010
 15) Identify the correct answer 10/10/2010

16) Identify the correct answer 10/10/2010
 17) Identify the correct answer 10/10/2010

18) Identify the correct answer 10/10/2010
 19) Identify the correct answer 10/10/2010

10. Identification of the correct answer

Exp: 2010
10/10/2010

Exp: 2010
10/10/2010