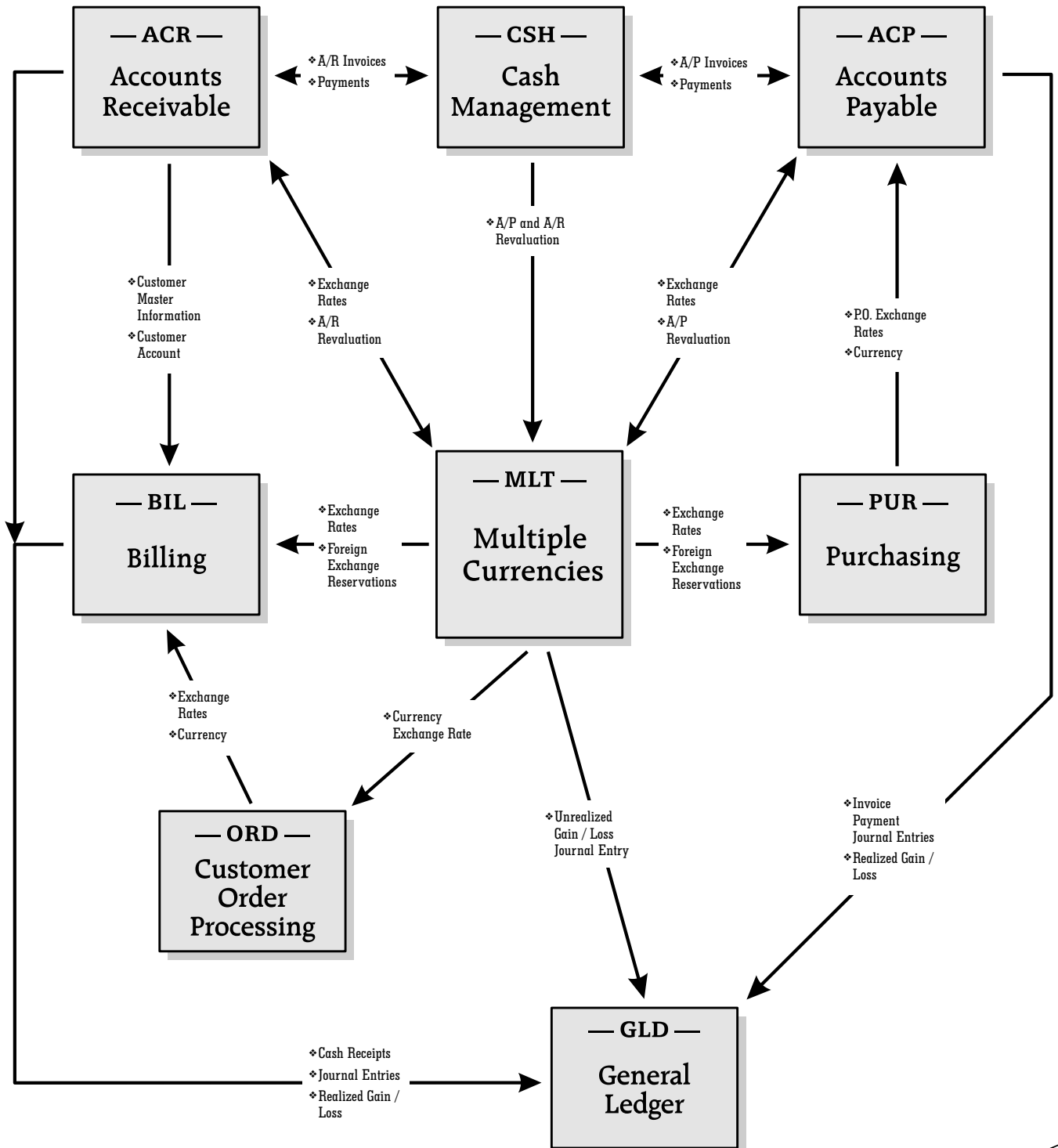
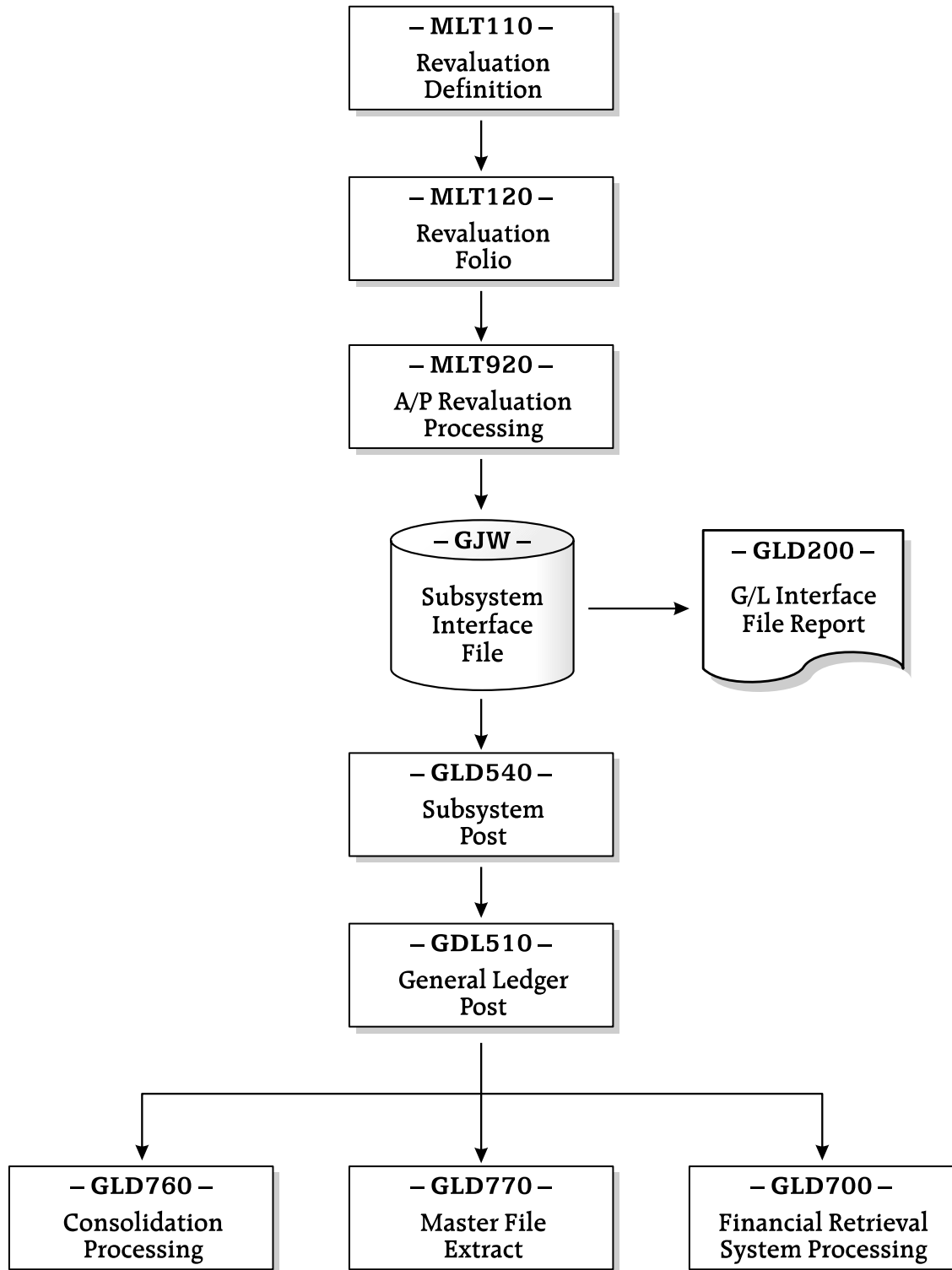


Multiple Currencies BPCS Product Integration



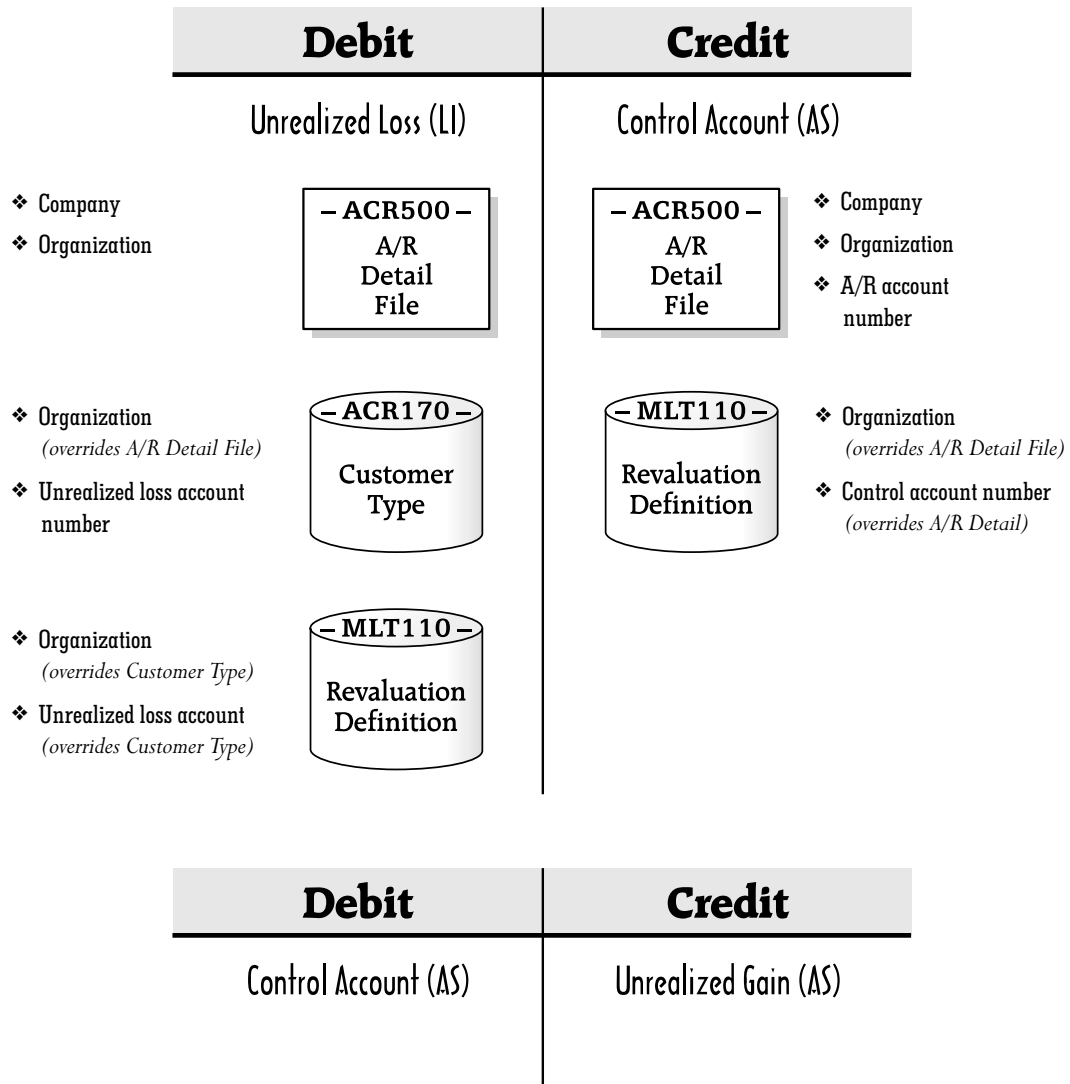
Unbeaten Path®

Multiple Currencies Revaluation Processing



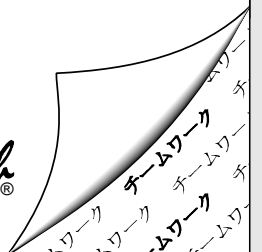
Accounts Receivable Revaluation

Account Source Hierarchy



∇ Files for the control account would be as shown above

∇ Files for the unrealized gain account would be as shown for the unrealized loss account above



Currency Translation

Currency Translation Example –End of Month of Sept.

Key Data: July 31 Balance Sheet Rate 100 yen per US dollar
 August 31 Balance Sheet Rate 100 yen per US dollar
 September 30 Balance Sheet Rate 98 yen per US dollar

September Average Rate: $(100 + 98) / 2 = 99$ yen per US dollar

Income Statement:

	<u>August</u>		<u>September</u>	
	<u>Yen</u>	<u>US\$</u>	<u>Yen</u>	<u>US\$</u>
Sales	30,000	300	60,000	606.06
Cost of Sales	15,000	150	28,000	282.83
Functional Expenses	12,000	120	15,000	151.51
Net Profit	<u>3,000</u>	<u>30</u>	<u>17,000</u>	<u>171.72</u>

Balance Sheet:

	<u>End of August</u>		<u>End of September</u>	
	<u>Yen</u>	<u>US\$</u>	<u>Yen</u>	<u>US\$</u>
Cash	10,000	100	10,000	102.04
A/R	50,000	500	80,000	816.33
Fixed Assets	200,000	2,000	210,000	2,142.85
Total Assets	<u>260,000</u>	<u>2,600</u>	<u>300,000</u>	<u>3,061.22</u>
A/P	30,000	300	53,000	540.81
Capital Stock	227,000	2,270	227,000	2,270.00
Cumulative Translation Adj.	0	0	0	48.69
Net Profit prior periods	0	0	3,000	30.00
Net Profit current month	3,000	30	17,000	171.72
Total Liability + Net Worth	<u>260,000</u>	<u>2,600</u>	<u>300,000</u>	<u>3,061.22</u>

Unbeaten Path[®]