

Money Market

PURPOSE

To provide a link to detail documentation of CS Lucas accounting treatments for Money Market Instruments.

WHY IS THIS IMPORTANT?

Accounting for Money Market instruments can be complex and various alternative approaches are available. This document summarized the various alternatives and provide links showing detail journals and computation.

ABOUT MONEY MARKET INSTRUMENTS

Money Market transactions are characterised at investment or borrowing of a principal amount at the start and a redemption comprising full principal with interest on maturity. These transactions may be rolled over to new transactions or pre-terminated. On roll over, there may be partial uplift of principal amount; or top-up with additional principal amount.

LIST OF ACCOUNTING TREATMENTS - MONEY MARKET

Instrument	Accounting Treatment	Link
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Money Market	Money Market Deposit at Average Rate	Click Here
	Money Market Loan at Average Rate	Click Here
	Money Market Loan Rollover - Partial	Click Here
	Money Market Withholding Tax - Net	Click Here
	Money Market Withholding Tax - Gross	Click Here
	Money Market Loan Rollover - Full	Click Here
	Money Market - Deposit - Negative Interest Rate	Click Here
	Money Market - Loan - Negative Interest Rate	Click Here
	Money Market Loan at Spot Rate	Click Here
	Money Market Loan at Spot Rate - Alt	Click Here

FREQUENTLY ASKED QUESTIONS

RELATED INFORMATION

[Accounting Treatment](#)

[Accounting Journals Management](#)

[Chart of Accounts](#)

CHANGE HISTORY

Date	By	Changes
19-Oct-2021	Gabby	Created