

Profit or Loss On Swap

Profit or loss of the company occurred after swap invoice issued is named Profit or Loss on Swap.

Member WeM-00001 purchases 10 quantity Face Whiten Treatment (FWT) at \$3,800.

Item sales listing will record this transaction as follows.

Date	Invoice no	Member code	Item code	Item name	Quantity	Unit Price	Gross amount	Item discount	Item amount	Invoice discount	Net item amount
31-May-2016	PSI-02037	WeM-00001	FWT	Face Whiten Treatment	10.00	\$ 380.00	\$ 3800.00	\$ 0.00	\$ 3800.00	\$ 0.00	\$ 3800.00

Case 1 :

Member WeM-00001 swap out 3 purchased quantity Face Whiten Treatment (FWT) for 3 pc Moisturing Day Cream (MDC) without any payment.

Item sales listing will record this transaction and display as follows.

3 pc Moisturing Day Cream (MDC) value \$984 is sold. 3 quantity Face Whiten Treatment (FWT) value \$1,140 (\$380*3) is taken out from member account.

Company will benefit by \$1,140 (amount removed from member account / liability) - \$984 (sales of product without receiving money)

= \$156 (This benefit call Profit on Swap).

Date	Invoice no	Member code	Item code	Item name	Quantity	Unit Price	Gross amount	Item discount	Item amount	Invoice discount	Net item amount
31-May-2016	PSW-00191	WeM-00001	MDC	Moisturing Day Cream	3.00	\$ 328.00	\$ 984.00	\$ 0.00	\$ 984.00	\$ 0.00	\$ 984.00
31-May-2016	PSW-00191	WeM-00001	FWT	Face Whiten Treatment	-3.00	\$ 380.00	-\$ 1140.00	\$ 0.00	-\$ 1140.00	\$ 0.00	-\$ 1140.00
31-May-2016	PSW-00191	WeM-00001	Profit or loss on swap	Profit or loss on swap	0.00	\$ 0.00	\$ 156.00	\$ 0.00	\$ 156.00	\$ 0.00	\$ 156.00
Grand Total							\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Case 2 :

Member WeM-00001 swap out 3 purchased quantity of Face Whiten Treatment (FWT), adding \$4,500 to purchase 100 quantity of Beauty Unit 01 (BU01).

Item sales listing will record this transaction and display as follows.

100 quantity Beauty Unit 01 (BU01) value \$6,000 is sold. 3 quantity Face Whiten Treatment (FWT) value \$1,140 (\$380*3) is taken out from member account.

Company will suffered by \$6,000 (amount added to member account / liability) - \$1,140 (amount removed from member account / liability) - \$4,500 (amount received)

= \$360 (This loss call Loss on Swap).

Date	Invoice no	Member code	Item code	Item name	Quantity	Unit Price	Gross amount	Item discount	Item amount	Invoice discount	Net item amount
31-May-2016	PSW-00192	WeM-00001	BU01	Beauty Unit 01	100.00	\$ 60.00	\$ 6000.00	\$ 0.00	\$ 6000.00	\$ 0.00	\$ 6000.00
31-May-2016	PSW-00192	WeM-00001	FWT	Face Whiten Treatment	-3.00	\$ 380.00	-\$ 1140.00	\$ 0.00	-\$ 1140.00	\$ 0.00	-\$ 1140.00
31-May-2016	PSW-00192	WeM-00001	Profit or loss on swap	Profit or loss on swap	0.00	\$ 0.00	-\$ 360.00	\$ 0.00	-\$ 360.00	\$ 0.00	-\$ 360.00
Grand Total							\$ 4500.00	\$ 0.00	\$ 4500.00	\$ 0.00	\$ 4500.00