

# ARA Risk Approach

## Key Principles

The Risk Approach methodology was implemented to meet the following requirements:

- Focus Reconciliation primarily on the risk items
- Decrease the workload within the teams
- Reinforce risk awareness within the teams

The reconciliation periodicity will be based on the risk classification of the accounts:

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Couldn't find page: ARA Timetable: Other Accounts

And on the type of legal Entity:

- KEY
- OTHER CONSOLIDATED
- NON CONSOLIDATED

## Structure

### Type of Account

High risk accounts	Medium risk accounts
Equity	Other accounts
Bank accounts	
VAT accounts	
Payroll accounts	
Technical accounts	
Suspense accounts	







### High Risk Account Items

High risk accounts	Account Item	Account Item Description
Equity	L100-100	Equity
Equity	L100-101	Treasury shares reserves
Equity	L100-200	OCI
Equity	L100-210	OCI - Financial Instrument
Equity	L100-220	IAS 19 Revised
Bank accounts	A500-100	Bank
Bank accounts	A500-200	Bank Local


Bank accounts	A500-210	Bank Local - TE
Bank accounts	A500-220	Bank Local OtC
Bank accounts	A500-230	Bank Local PtP
Bank accounts	A500-300	Deposit
Bank accounts	A500-400	GL Bank Interco.
Bank accounts	A500-500	WARP
Bank accounts	A500-550	Sub IBA WARP
Bank accounts	A500-600	Petty Cash
Bank accounts	A500-700	Cash in Transit
VAT accounts	X100-100	VAT Debit / Credit
VAT accounts	X100-200	Intracommunity VAT
VAT accounts	X100-900	VAT Other
Payroll Accounts	L600-200	HR - Payroll Monthly
Technical accounts	A400-200	AR-AP Interco.
Technical accounts	A400-140	CROCO - Invoices to issue
Technical accounts	L400-140	CROCO - Invoices to receive
Technical accounts	X900-100	Technical Accounts
Technical accounts	X999-997	TECHNICAL OTHER ACCOUNTS
Technical accounts	X999-998	TECHNICAL TRANSFER ACCOUNTS
Technical accounts	X999-999	TECHNICAL OPENING VALUES
Suspense accounts	L400-700	AR Down payment received
Suspense accounts	A400-700	AP Down payment payable
Suspense accounts	X300-100	GL Waiting

## Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

May 30, 2022	Actor	Type	Activity	Version
Published	 Barbier, Delphine	State	changed state to <b>Published</b> at 2:51 pm	v11
Draft	 Barbier, Delphine	State	gave <i>Approvers</i> approval at 2:51 pm	
	 Ramos, Fernanda	State	assigned approval <i>Approvers</i> to  Barbier, Delphine at 2:16 pm	
		State	unassigned  Anne Laure Allard from approval <i>Approvers</i> at 2:16 pm	
Aug 16, 2021	 Ramos, Fernanda	Edit	updated the page at 6:52 pm	

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State assigned approval *Approvers* to  Anne Laure Allard at 4:52 pm

*Please publish*

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Mar 27, 2017

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[João Sousa](#) Edit updated the page at 1:03 pm

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