

WW - New fixed asset is created PF2

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Objective and Scope

Objective of this Procedure

This document describes the transactions related to the process of project structuring and creation of asset master data.

Scope

This document includes the necessary transactions for project structuring and creation of asset master data used in the current ERP system (PF1)

Reference Documents

-

Definitions

Abbreviations

PS	Project System (SAP module)
WBS	Work Breakdown Structure of a project in SAP PS
MC	Material Code
AuC CO	Asset under Construction SAP module cost accounting

Definitions

The Material Code (MC) is used for structure and control of investment project costs as well as classification of asset master data. Useful life and account allocation are part of MC definition.

Responsibility

Finance Site/Technicians: Depending on the local organization, local asset accountants and /or technicians are responsible for the project structuring. Asset master data are always created by local asset accountants.
SU MAC I&D Expert: Editor of Material Code

Project structure

Standard Structure

To use the standard structure is mandatory for all investment and demolition projects.

Cost control of industrial construction projects : Accounting breakdown - Generic structure

Levels 1 to 4 : structuring WBS elements = planning elements
Lowest level : account assignment WBS elements



Project Structuring CJ02

The individual structure of a project is always based on the project with standard structure. Projects are adapted to individual requirements. According to the standard structure you are partly free to add digits. The following example is based on the German structure. After calling up CJ02, enter the project definition:

The screenshot shows the 'Change Project: Initial Screen' interface. The 'Project def.' field is highlighted with a red box and contains the value 'BBA/N06701'. Below it, the 'WBS element' field is visible but empty.

To add/insert WBS-elements select the position in the structure and click on button "insert line":

For example to add a WBS element for a pump. Material code digits one and two for pumps are "2" and "1". Create a level "3" and a level "4" WBS element:

Make the required entries "WBS element" and "Description".
Note: the WBS element on the lowest level is the account assignment element. Only these elements can be used for purchase orders or postings.

An easier way to insert WBS elements is shown in the next screen:

[illegible]

The result is the same:

Proj. def.		BBA/N06701	New Project						
Basic data		Dates	Assignments	Responsibilities	Control	Total			
S	Lev	WBS element	Description	Short ID	Typ	P.	Su	PE	Acct
	3	BBA-N06701.01.1	Static equipment (Mat. Code first digit)	BBA-N06701.01.1	IN			☒	☐
	4	BBA-N06701.01.11	Vessels (Material Code second digit)	BBA-N06701.01.11	IN		☐	☒	☐
	3	BBA-N06701.01.2	Mechanical equip. (Mat. Code first digit)	BBA-N06701.01.2	IN		☐	☐	☐
	4	BBA-N06701.01.21.0001	Centrifugal pump	BBA-N06701.01.21	IN		☐	☐	☒
	1	BBA-D06701	Demolition	BBA-D06701	DE		☐	☒	☐
	1	BBA-U06701	Startup	BBA-U06701	ST		☐	☒	☐

To add some WBS element details, select a WBS element and click on button "WBS elem. Details":

Proj. def.	BBA/N06701	New Project						
Basic data Dates Assignments Responsibilities Control Total								
S	Lev WBS element	Description	Short ID	Typ	Pri	Su	PE	Acct
1	BBA-N06701	Capitalized expenditures	BBA-N06701	IN			☒	
2	BBA-N06701.NA	Non assigned amount	BBA-N06701.NA	IN			☒	
2	BBA-N06701.01	Sub project 1	BBA-N06701.01	IN			☒	
3	BBA-N06701.01.1	Static equipment (Mat. Code first digit)	BBA-N06701.01.1	IN			☒	
4	BBA-N06701.01.11	Vessels (Material Code second digit)	BBA-N06701.01.11	IN			☒	
4	BBA-N06701.01.21.0001	Centrifugal pump	BBA-N06701.01.21	IN			☒	
1	BBA-D06701	Demolition	BBA-D06701	DE			☒	
1	BBA-U06701	Startup	BBA-U06701	ST			☒	

      Settlement rule

You get a screen with several tabs. In general data you are free to insert a responsible person and/or cost center:

Change WBS Element

WBS element BBA-N06701.01.21.0001 Centrifugal pump

Basic data Dates Assignments Control User Fields Admin. Su...

Proj.type INVESTMENTS (ERP) Short ID BBA-N06701.01.21

Priority ☐ Proj. summarization

Status

System status CRTD

User status

Responsibilities

Respons.person

Applicant no.

Resp. cost ctr

Req. cost center

Req. co. code

Operative indicators

☒ Planning element

☒ Acct asst elem.

☐ Billing element

☐ Grouping WBS element

Other necessary data – especially on tab "Assignments" – are predetermined according to the project profile, which is part of the standard structure. You are free to add data like location, equipment or functional location. To finish click on button "Back":

WBS element BBA-N06701.01.21.0001 Centrifugal pump

Basic data Dates Assignments Control User Fields Admin. Su...

Organization

CO area CHEF Subproject

Company code 4056 Plant BBAA

Bus. area 7252 Location

Factory calend. 01

Profit center CBBAA Equipment

Object class Investment FunctLocation

Currency EUR Change number

Jurisdic. code

If a WBS element for an intangible asset should be created, the investment profile on tab "Control"(in ERP) respectively has to be changed:

Change Project: WBS Element Investment measure profile

WBS element: BBA-N06201.01.11.0001 Kip

Basic data Dates Assignments **Control**

☐ Transfer to proj.def
 Accounting
 Costing sheet ☐ Status
 Overhead key ☐ Integ.
 Int.calc.profile
 Investment profile: **ZDE000** German investment
 Results analysis key

InvProfile	Name of investment profile
000001	Model with AuC, summary settlement
000002	Model for depreciation simulation only
000003	Model with line item settlement of AuC
ZAT000	Austrian investment profile tangible
ZBE000	Belgium investment profile Tangible
ZBE001	Belgium investment profile Intangible
ZBE002	Belgium investment profile Capital Lease
ZBE003	Belgium investment profile Majors repairs
ZBE004	Belgium investment profile Local asset
ZBG000	Bulgaria investment profile Tangible
ZBG001	Bulgaria investment profile Intangible
ZBG002	Bulgaria investment profile Capital Leases
ZBG003	Bulgaria investment profile Major repairs
ZBG004	Bulgaria investment profile only Local Area
ZCH000	Swiss investment profile tangible
ZDE000	German investment profile tangible
ZDE001	German investment profile intangible

Change Project: WBS Element Overview

Change WBS Element

Project definition: HNK/N09450 IT-Equipment Zone EELA

WBS element: HNK-N09450.01.70.0001 3 laptops - Latvia

Basic Data Assignment to WBS to IM Program

Proj.type: I1 FES Investment Projects

Status

System Status: TECO AUC SETC

User status

Responsibilities

Person Respons.: 1137 DE Angela Krueger

Applicant no.: 1121 DE Angela Krueger

Resp. cost cntr

Req. cost center

Req. co. code

Accounting

Investment profile: **YDE001** Investment profile

YDE002 Investment profile intangible DE

InvProf...	Name of investment profile
000001	Model with AuC, summary settlement
000002	Model for depreciation simulation onl
000003	Model with line item settlement of AuC
YAT001	Investment profile tangible AT
YAT002	Investment profile intangible AT
YCA001	Investment profile tangible CA
YCA002	Investment profile intangible CA
YCC001	Investment profile for depreciation pls
YCH001	Investment profile tangible CH
YCH002	Investment profile intangible CH
YDE001	Investment profile tangible DE
YDE002	Investment profile intangible DE

Next step is to release the WBS element. Mark the WBS, click on "Edit" > "Status" > "Release". This changes the status and creates in parallel an asset under construction:

Project Edit Goto WBS element Details Extras System Help

Select
 Object
 Status **Release**

Project version Shift+F4
 View
 Cancel F12

Basic data Dates Assignments

8	Lev	WBS element	System/User status	F6
1		BBA-N06701		
2		BBA-N06701.NA		
2		BBA-N06701.01		
3		BBA-N06701.01.1		
4		BBA-N06701.01.11		
3		BBA-N06701.01.2		
4		BBA-N06701.01.21.0001		
1		BBA-D06701		
1		BBA-U06701		

Proj. def.		BBA/N06701		New Project							
Basic data		Dates		Assignments		Responsibilities		Control		Total	
S	Lev	WBS element	Description	Short ID	Typ	Pri	Su	PE	Acct	Bill	System statu
	1	BBA-N06701	Capitalized expenditures	BBA-N06701	IN		☐	☒	☐	☐	PREL
	2	BBA-N06701.NA	Non assigned amount	BBA-N06701. NA	IN		☐	☒	☐	☐	CRTD
	2	BBA-N06701.01	Sub project 1	BBA-N06701.01	IN		☐	☒	☐	☐	PREL
	3	BBA-N06701.01.1	Static equipment (Mat. Code fir	BBA-N06701.01.1	IN		☐	☒	☐	☐	CRTD
	4	BBA-N06701.01.11	Vessels (Material Code secon	BBA-N06701.01.11	IN		☐	☒	☐	☐	CRTD
	3	BBA-N06701.01.2	Mechanical equip.(Mat. Code fir	BBA-N06701.01.2	IN		☐	☒	☐	☐	PREL
	4	BBA-N06701.01.21.0001	Centrifugal pump	BBA-N06701.01.21	IN		☐	☒	☒	☐	REL AUC

You are free to add data in the AuC master data, but it is advantageously to insert the project number in "Allocation Five". It is a useful sort key key for several reports. Make a double click on the WBS element:

3		BBA-N06701.01.2	Mechanical equipment	BBA-N06701.01.2	IN			☐	☐	☐	
4		BBA-N06701.01.21.0001	Centrifugal pump	BBA-N06701.01.21	IN			☐	☐	☒	

Click on "Asset under construction":

Change WBS Element

WBS element BBA-N06701.01.21.0001 Centrifugal pump

Basic data Dates Assignments Control User Fields Admin. Su...

Proj.type INVESTMENTS (ERP) Short ID BBA-N06701.01.21

Priority ☐ Proj. summarization

Status

System status CRTD

User status

Responsibilities

Respons.person

Applicant no.

Resp. cost cntr

Req. cost center

Req. co. code

Operative indicators

☐ Planning element

☒ Acct asst elem.

☐ Billing element

☐ Grouping WBS element

Settlement rule Asset under construction Investment program Summarization

Select tab "Allocations" and insert the budget number:

WBS elem. BBA-N06701.01.21.0001 Centrifugal pump

Asset INTERN-00001 0 Centrifugal pump

Class ZDEIEC00 Company code 4056

General Time-dependent Allocations Origin Net worth tax Insurance Deprec. areas

Allocations

EVAL. n°1

EVAL. n°2

EVAL. n°3

MATERIAL CODE

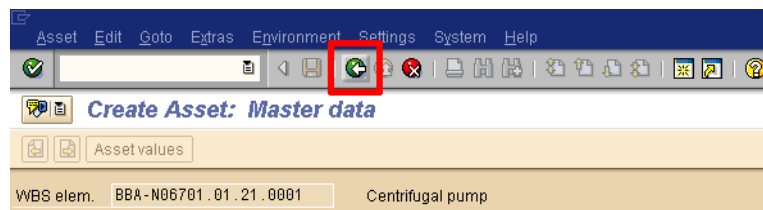
N° BUDGET N06701

Investment reason

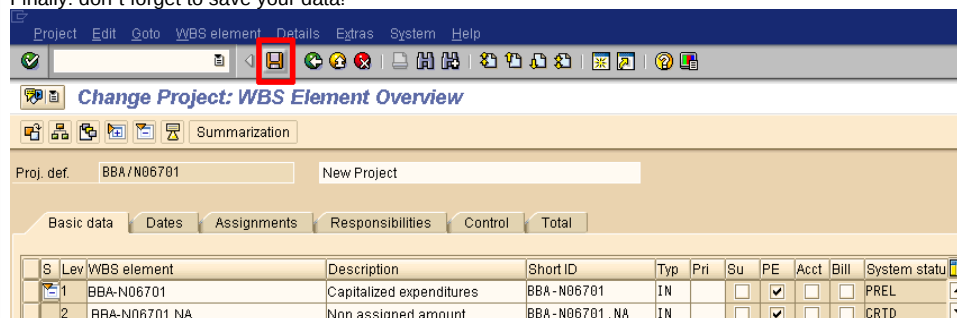
Envir. investment

Asset super number

To finish your entries click on button "Back (F3)":



Finally: don't forget to save your data!



The procedure to create a WBS element for demolition or start-up costs is similar. The only difference is the settlement rule. WBS elements for demolition or start-up are always charged to a cost center:

Actual settlement									
Distribution rules									
Cat	Settlement Receivers	Receiver-short text	%	Equivalence no.	Amount	A.	Set...	No.	
CTR	D3375000006	BRUCH SONST.DIV.25	100,00				PER	1	

Capitalization of costs / revenues in area 50 only

Describes the necessary steps and transactions related to the capitalization of costs / revenues in area 50 only in the same current fiscal year they are incurred, while remaining as expenses / revenues in area 01 (local GAAP).

Any capitalization of costs and revenues in area 50 in the same current fiscal year they are incurred must be submitted for approval to GAR. Without GAR approval, this procedure cannot be run.

We can resume that the responsibility of this point its divided:

CAM responsible to assess which costs or revenues should be capitalized in area 50 but remain as costs and revenues in local GAAP and designate the specific AuC and/or final Asset (s) as receivers.

SU MAC responsible to run the procedure.

IS responsible to meet the special Investment Profile (need of creation of new Investment Profile) and profile any additional support SU MAC might need.

GAR responsible to approve and assess whether such costs and revenues should in fact be capitalized according to Group Rules and IFRS.

A special Investment Profile needs to be created and assigned to the specific WBS element, which in turn determines a special asset class and account determination. IS support is required to meet this prerequisite.

The following customization can be used as a reference:

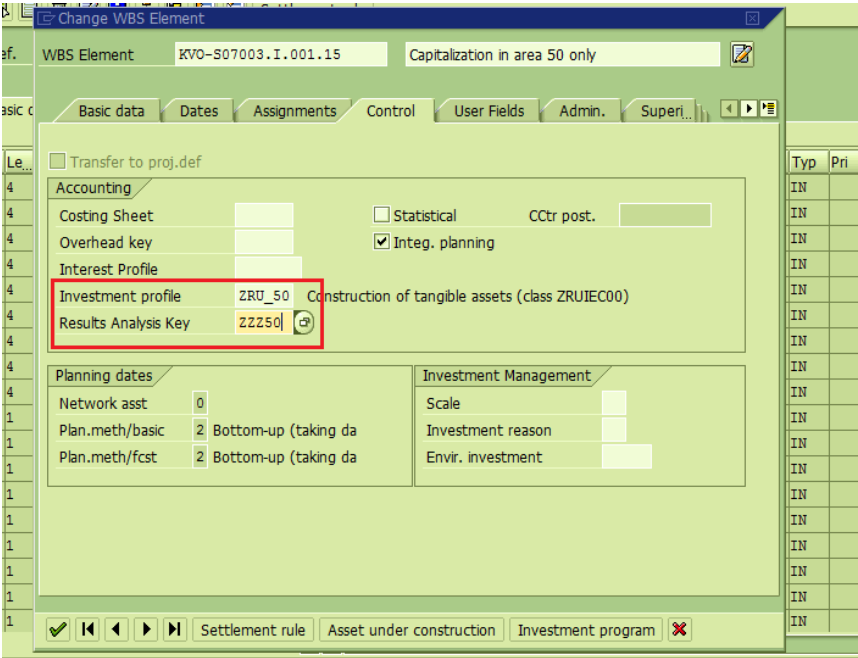
- Investment Profile – ZRU_50

Asset Class – ZRUIE_50
Account Determination – RU125_50
Capitalization key – ZZZ50 (mandatory – capitalization only in Group (Local 0% - Group 100%))

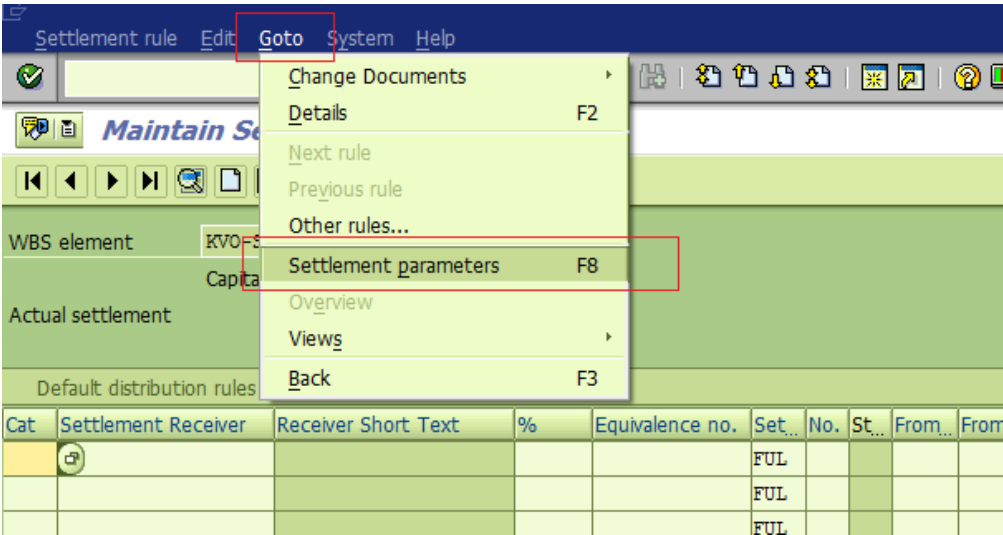
While certain costs or revenues during the assets construction are allowed under IFRS to be capitalized to assets under construction and later to the final asset, some of these costs or revenues cannot actually be capitalized under local GAAP, leading to divergence between local GAAP and IFRS.

Point 1) Create special WBS in the respective Project structure

Create a special WBS element within the project structure.
Before you release the WBS, on the WBS tab "Control" change the Investment Profile to the one defined in the prerequisites of this procedure for the corresponding country. Also insert field "Result Analysis Key" with value ZZZ50. Using these definitions, the WBS element will settle its value to AuC only in area 50.



When the Control tab is modified go to the settlement rule of the WBS element and use menu 'Goto' -> 'Settlement parameters'.



There you must modify the settlement profile to ZCOAG and allocation structure to ZR.

WBS element

Capitalization in area 50 only

Parameters

Description

Settlement profile  R&D - WBS -> CHEOPS Cctr

Allocation structure  R&D - WBS->CHEOPS Cctr

PA transfer str.

Source structure

Asset Value Date

Hierarchy number

Strategy Sequence



Then press the  button twice to go back to the screen where all WBS elements are listed.

Mark the WBS, click on "Edit" > "Status" > "Release". This changes the status and creates in parallel an asset under construction.

As the WBS element is an account assignment element (i.e. is assumed to accept costs), you will be prompted to initiate the creation of an AuC record.

ent	Short ID	Typ	Pri	Su	PE	A
003.I.	 Create assets under construction				☒	
003.I.					☒	
003.I.					☒	
003.I.					☒	

There is no asset under construction for the order or WBS element.

 Do you want to create the required assets under construction now?

Press to initiate the creation of an AuC corresponding to the newly defined WBS element.

Accept the asset class proposed by default and press  to continue.
On the next screen insert field 'Capitalization key' with value ZZZ50.

General	Time-dependent	Allocations	Origin	Net Worth Tax	Insurance	Deprec. Areas
General data						
Description	Capitalization in area 50 only					
Acct determination	RU125BNK AUC for bank commissions in area 50					
Inventory number						
Quantity						
Inventory						
Last inventory on						☐ Include asset in inventory list
Inventory note						
Posting information						
Capitalized on						Deactivation on
First acquisition on						
Acquisition year	000					Ordered on
Capitalization key	zzz50					



Then press the button to go back to the screen where all WBS elements are listed.

Point 2) Post your primary costs and revenues on special WBS

All your primary costs posted on the 6* and/or 7* accounts which you want to capitalize in area 50 should use the special WBS element created in Step 1.
Exception:

If any of your cost 6* or 7* accounts are included in table OKB9 determining a certain default cost center (usually division cost center), then an assessment allocation cycle needs to be run to transfer these costs or revenues from the default cost centers to the special WBS element created by means of a specific secondary cost element – 98*. This cycle needs to be run before the next Steps.

If for the time being you want to capitalize your costs and revenues only on AuC , proceed to Point 3).

If ALL costs and revenues are to be directly capitalized to the final asset, skip to Point 4).

If only part of the costs and revenues are to be capitalized to the final asset, skip to Point 5).

Point 3) Perform the individual settlement

Settle of the special WBS via CJ88 (using processing type 'Automatic'), so that the costs are transferred to the area 50 of the AuC associated with this special WBS element. This should produce a posting Dt F* / Cr 7211000002 according to the .customizing of the account determination defined for the corresponding country (refer to the prerequisites of this OP).

N.B. If in the respective country a Legal Chart of Account is requested, then we need to assign the F* and 7211000002 account to technical accounts in local GAAP.

At this stage your costs and revenues are capitalized in area 50 under Asset under Construction, while in area 01 (F* and G* accounts) they remain as current costs and revenues.

Checkpoint: Open the special WBS element and take the AuC number from its settlement rule. Then open this AuC's values screen using transaction AW01N and check its acquisition values for area 01 and area 50. The acquisition value in area 01 must be zero whereas the value in area 50 must correspond to the value of costs previously accumulated at the debit side of the WBS element.

Point 4) WBS settlement to final Asset in Area 50 only (in case of purchase or capitalization at the end of construction)

1. Change the status of the special WBS element to be capitalized into fixed assets in area 50 to "close technically".
2. Perform the individual settlement of this special WBS via CJ88 (using processing type 'Full Settlement'), so that the costs are transferred to the area 50 of the final assets associated with this special WBS element,

The settlement made in point b) creates a document of the type Dt F* / Cr 7211000002 (see details in point 3). This document however cannot be seen in

the CJ88 report screen (via button **Accounting documents**). It can be however retrieved via the transactions seen in the AuC values screen using transaction AW01N. Double-click on the line with transaction type 114:

The accounting document will then be displayed.

At this stage your costs and revenues are capitalized in area 50 under Fixed Assets, while in area 01 (F* and G* accounts) remain as current costs and revenues.

Checkpoint: Open the asset's values screen using transaction AW01N and check its acquisition values for area 01 and area 50. The acquisition value in area 01 must be zero whereas the value in area 50 must correspond to the value of costs previously accumulated at the debit side of the WBS element.

If only part of the costs and revenues are to be capitalized to the final asset, more than one receiver has to be defined in the settlement rule for the final settlement of the WBS.

This section considers a specific G/L account as the second receiver.

The fixed amount to be settled to each receiver (final asset and G/L account) has to be manually calculated by CAM and SU MAC should compute the ratio and insert it in the settlement rule.

Point 5) WBS settlement to Final Asset in area 50 only & G/L account

Example: if you want to capitalize 95% of the value in asset under construction to the final asset and 5% to a specific G/L account, you have to type in the column Equivalence Nr in the settlement rule for the line for the final asset 250000 (0,95*1.000.000) and in the line for the specific G/L account 50000 (0,05*1.000.000).

Change the respective WBS element to be capitalized into fixed assets in area 50 only and in a specific G/L account to "close technically" and insert the capitalization date in the asset master data.

Then, perform the individual settlement of this special WBS via CJ88, so that the value is transferred in area 50 only from the AuC to the final asset.

Please, not that this won't generate any posting, not even on the specific G/L account maintained in the settlement rule of the WBS!

Checkpoint: At this time the value for capitalization must be transferred to the finished asset. At the same time the AuC value must be put back to zero in both areas. Open AuC value screen with AW01N and make sure its acquisition values in areas 01 and 50 are zero. Then open the final asset value screen with AW01N and make sure that its acquisition value in area 01 is zero and the value in area 50 is the amount decided for capitalization.

Then, run ASKB which will post Dt 121XXXXXXX vs Ct A21XXXXXX9 account for the amount to be capitalized into the final asset according to the fixed ratio defined in the settlement rule of the WBS, and 2 postings Ct 125XXXXXXX Dt A25XXXXXX9 (one for the amount capitalized into final asset and the other one for the remaining amount settled to G/L account defined in the settlement rule).

N.B. ASKB transactions will actually pick-up each and every asset movement posted since the last execution of ASKB. This means that in the result of ASKB's execution you may receive more postings than described in the above paragraph.

Checkpoint: At this time, there should be an imbalance in the report GR55 – Z1F1 for the check sum equal to the amount to be charged to the specific G/L maintained in the settlement rule of the WBS. This is normal at this stage.

In order to correct the imbalance, the following manual posting has to be made via FB01 or ZZP_posting_file upload for the remaining amount to be settled to G/L account defined in the settlement rule:

Dt Specific G/L account / Ct A25XXXXXX9

N.B. It is important that both accounts in this posting **are not customized** in table Z1ACO. Otherwise program Z1AANNUL might propose unbalanced posting.

Checkpoint: At this time, there should be NO imbalance in the report GR55 – Z1F1 for the check sum and the amount posted to the specific G/L account should correspond to the amount given by CAM.

Capitalization of assets in area 01, remaining as AuC in area 50

Describes the necessary steps and transactions related to the capitalization of assets in area 01 while remaining as assets under construction in area 50. This topic, have 4 major remarks that are more detail on chapter 4.4.1.2 Detail Steps:

1. Its only valid if the asset was not yet capitalized neither in area 01 nor in area 50 or the asset was capitalized in both areas in the current month (trimester) and has not been yet depreciated. This procedure does not apply to final assets capitalized in previous periods because depreciation has already been posted.
2. In order to reduce value in area 50, transaction type ZR2 must be limited to area 50 for the corresponding chart of depreciation. Please inform IS to create the needed customizing. Please list below the countries (with respective Chart of Depreciation) whose transaction type ZR2 has already been customized in the respective tables in SAP.
3. In order to create the Asset, a special asset class needs to be created for the respective country. Please inform IS to create the special asset class with reference to this OP using asset class ZXXIEYYY as a reference.
4. In order to perform the Increase of the value of the special AuC in area 50, transaction type 030 must be limited to area 50 for the corresponding chart of depreciation. Please inform IS to create the needed customizing. Please list below the countries (with respective Chart of Depreciation) whose transaction type ZR2 has already been customized in the respective tables in SAP.

Post only in Local Area:

When an asset has to be capitalized only in the local area and remain as AuC in the group area the following principle must be followed:

1. The asset is capitalized in both areas using the standard capitalization procedures
 2. Immediately after the capitalization posting is completed two additional steps have to be taken:
 - a) Take manual transaction ABSO to reduce the acquisition value in area 50 of the finished asset back to zero;
 - b) Create a special AuC (not investment measure) and use it with manual transaction ABSO to increase its acquisition value in area 50 to the amount of capitalization;
- After taking these additional steps the values of capitalization will be correct in both areas.
When the AuC needs to be finally capitalized in area 50 then transaction AIAB will be used to distribute its value to the defined final assets.

Detail Steps

- Capitalized in both Areas:

Note: In case the asset was already capitalized in both areas in the current period, skip Step 1 and proceed to Step 2.

a) Change the respective WBS element to be capitalized into fixed assets in area 01 to "close technically" and insert the capitalization date in the asset master data.

Please note that since the final purpose is to have the respective asset only capitalized in area 01, the capitalization date in the asset master data should be the date from which the asset should be capitalized (and therefore depreciated) according to local GAAP – area 01.

b) Perform the settlement of the respective WBS using transaction CJ88, which will transfer the value from the AuC to the fixed asset.

Checkpoint: As of now you have capitalized the WBS into fixed assets in both areas 01 (local GAAP) and area 50 (Group Reporting / IFRS). Go to AW01N and check the Acquisition value in both area 01 and area 50 (must be the same).

- Reduce the value in Area 50:

Since the purpose of this OP is to capitalize the WBS into fixed assets only in area 01 and not in area 50 for the time being, there is the need to reduce the value in area 50 back to 0 after Step 1. This can be accomplished using standard SAP transaction ABSO with transaction type ZR2, which is limited to area 50 only.

Enter transaction ABSO and insert:

- Respective Company Code and respective asset number and subnumber receiving the value by the settlement of the WBS.
- The document date and posting date should be the same as the date of the capitalization date of the asset. Posting Period is the respective month of the posting date.
- Insert Transaction type ZR2

Company Code	6019
Asset	250000000430
Subnumber	0
Date specif.	
Document Date	31.10.2012
Posting Date	31.10.2012
Posting Period	10
Transact.	
Transaction Type	ZR2 



Press

On the next screen insert the acquisition value (a positive value must be inserted) and check the Asset Value date (it must be the same as the asset's capitalization date). Some free text explaining the transaction might also be inserted.

Asset	250000000430	0	New final asset for test Pedro/Assen
Company Code	6019		
Trans. Type	ZR2	Acquisition for a negative asset area 50	
Posting data			
Amount posted	25000	RUB	
Asset Val. Date	31.10.2012		
Additional details			
Text	Reduction of value in area 50		

Save the posting. This doesn't generate any FI posting, only a document in AA.

Checkpoint:

Go to AW01N and check that the Acquisition value is equal to 0 in area 50 for the respective asset, but in area 01 the Acquisition value should remain unchanged.

Asset's value in area 01 with the planned depreciation:

The screenshot shows the SAP Asset Manager interface for asset 250000000430. The left sidebar lists depreciation areas, with '01 Book depreciation' selected. The main window displays the 'Posted dep. values Book depreciation' table. The 'Acquisition value' row shows a value of 25,000.00 RUB. Below this, the 'Depreciation posted/planned' table shows planned depreciation for periods 9, 10, 11, and 12.

Value	Fiscal year start	Change	Posted values	Crcy
APC transactions		25 000,00	25 000,00	RUB
Investment support				RUB
Acquisition value		25 000,00	25 000,00	RUB
Ordinary deprec.				RUB
Special depreciation				RUB
Unplanned dep.				RUB

Status	Status	Per	Σ Ord. dep.	Σ Spec.dep.	Σ Upplnd dep.	Σ Reserves
Planned	Planned	9	0,00	0,00	0,00	0,00
Planned	Planned	10	0,00	0,00	0,00	0,00
Planned	Planned	11	208,33-	0,00	0,00	0,00
Planned	Planned	12	208,34-	0,00	0,00	0,00
			416,67-	0,00	0,00	0,00

Asset's value in area 50: The acquisition value has been put back to zero and there is no planned depreciation for this area:

The screenshot shows the SAP Asset Manager interface for asset 250000000430, with depreciation area 50 (Group depreciation) selected. The 'Acquisition value' row in the 'Posted dep. values Group depreciation area' table is highlighted with a red box, showing a value of 0.00 RUB. The 'Depreciation posted/planned' table below shows zero planned depreciation for all periods.

Value	Fiscal year start	Change	Posted values	Crcy
APC transactions				RUB
Investment support				RUB
Revaluation				RUB
Acquisition value				RUB
Ordinary deprec.				RUB
Special depreciation				RUB

Status	Status	Per	Σ Ord. dep.	Σ Spec.dep.	Σ Upplnd dep.	Σ Re
Planned	Planned	9	0,00	0,00	0,00	
Planned	Planned	10	0,00	0,00	0,00	
Planned	Planned	11	0,00	0,00	0,00	
Planned	Planned	12	0,00	0,00	0,00	
			0,00	0,00	0,00	

- Create new Asset in AS01 with the special asset class

Create a new AuC via AS01 using the special asset class defined in the prerequisites , using the original AuC as a reference.

- Increase the value of the special AUC in area 50

Enter transaction ABSO and put following information:

- Respective Company Code and respective AuC number that was just created .
- The document date and posting date should be the same as the date previously used to reduce the value of the finished asset in step 2.
- Insert Transaction type 030.

Company Code	6019
Asset	150000000820
Subnumber	0
Date specif.	
Document Date	31.10.2012
Posting Date	31.10.2012
Posting Period	10
Transact.	
Transaction Type	030 

Press  .

On the next screen insert the acquisition value and check the Asset Value date (it must be the same as the asset's capitalization date). Some free text explaining the transaction might also be inserted.

Asset	1500000000820	0	AuC in area 50
Company Code	6019		
Trans. Type	030	Acquisition in group area only	
Posting data			
Amount posted	25000		RUB
Asset Val. Date	31.10.2012		
Additional details			
Text	Reduction of value in area 50		

Save the posting. This doesn't generate any FI posting, only a document in AA.

Checkpoint:

1. Go to AWO1N, insert the new AuC and check that the Acquisition value in area 50 is the same as found in Checkpoint in Step 1 for area 50. Also check that the acquisition value in area 01 is 0..

Asset's value in area 01 is zero:

Asset: 150000000820 0 AuC in area 50

Fiscal year: 2012

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				RUB
Investment support				RUB
Acquisition value				RUB
Ordinary deprec.				RUB
Special depreciation				RUB
Unplanned dep.				RUB

Objects related to asset:

- G/L Account
- Assets under construction
- WBS element: KVO-S07003.P.0411.REP

Asset's value in area 50 is equal to the acquisition value transferred in step 1. There is however no planned depreciation:

Asset: 150000000820 0 AuC in area 50

Fiscal year: 2012

Posted dep. values Group depreciation area

Value	Fiscal year start	Change	Posted values	Crcy
APC transactions		25 000,00	25 000,00	RUB
Investment support				RUB
Revaluation				RUB
Acquisition value		25 000,00	25 000,00	RUB
Ordinary deprec.				RUB
Special depreciation				RUB

Depreciation posted/planned

Status	Status	Per	Σ Ord. dep.	Σ Spec. dep.	Σ Upd. dep.	Σ Re
Planned	Planned	9	0,00	0,00	0,00	
Planned	Planned	10	0,00	0,00	0,00	
Planned	Planned	11	0,00	0,00	0,00	
Planned	Planned	12	0,00	0,00	0,00	
			0,00	0,00	0,00	

Objects related to asset:

- G/L Account
- Assets under construction
- WBS element: KVO-S07003.P.0411.REP

Capitalization of assets in area 50 only after the asset had been already capitalized in area 01

This topic is only applicable if Procedure of Chapter 4.3 was applied before for the earlier capitalization in local GAAP (area 01) compared to IFRS (area 50).

Post-capitalization in area 50

When the special AuC in area 50 (created and mention in Chapter 4.4.1) of this OP, has to be capitalized according to IFRS rules, its value will be settled to the final asset(s) using transaction AIAB. Since there is no WBS element assigned to this AuC, the settlement rule will be introduced in this transaction. The final asset(s) used for the settlement may be brand new one(s) or already existing one(s) that have acquired values during previous settlements. Run transaction AIAB.

- Choose respective company code and the special AuC number (which only takes value in area 50) and run the transaction.

Settlement AuC: Initial screen

  Further selection criteria

Company Code 6019

Asset 150000000820 

Subnumber 0

Press 

On the next screen select the line(s) subject to settlement and press  Enter to introduce the settlement rule.

Settlement AuC: Line item list

      Enter  Detach  Settlement    

Company code 6019
Asset 150000000820 AuC in area 50
Sub-number 0

Status	DRG	Assign.	DocumentNo	Doc. Date	TType	AssetValDate	Σ Amount
			111	31.10.2012	030	31.10.2012	0,00
							0,00

In the settlement rule introduce the final asset(s) that must receive the capitalization value in area 50. The management of the settlement rule is the same as used to settle WBS to final asset

Maintain Settlement Rule: Overview

Fixed asset 150000000820 0 AuC in area 50

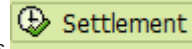
Actual settlement

Distribution rule group 1

Cat	Settlement Receiver	Receiver Short Text	%	Equivalence no.	No.	St...	From...	F
FXA	250000000431-0	New final asset for test P.	100,00		1			



Press to go back to the previous screen. Now the status of the line is green (ready for settlement). Press



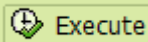
Settlement

to execute the settlement of the amount

Settlement AuC: Line item list

Company code 6019 Asset 150000000820 AuC in area 50 Sub-number 0												
	Status	DRG	Assign.	Document..	Doc. Date	TType	AsstValDat	Σ Amount				
		1		111	31.10.2012	030	31.10.2012	0,00				
								0,00				

Confirm with 'Yes' the pop-up that appears. On the next screen insert document date, posting date and value date for capitalization. Leave the 'Test run'



Execute

check-box active. Press

AuC Settlement: Initial Screen

Company code	6019
Asset	150000000820
Sub-number	0
Date specifications	
Document Date	30.11.2012
Asset Val. Date	30.11.2012
Posting Date	30.11.2012
Period	11
Additional specifications	
Text	
Document Type	
Assignment	
Reference	
Processing options	
☒ Test Run	
☒ Detail List	

If the test run is successful the following type of screen appears:

AuC Settlement: Initial Screen

Company code: 6019
 Asset: 150000000820 0 AuC in area 50
 Period: 11 Posting date: 30.11.2012
 Fiscal year: 2012 Document date: 30.11.2012
 Doc.type: AA Val. date: 30.11.2012

Acct Assignment Cat.	Settlement Receiver	T	Σ	Amount posted	CrCY
Asset	250000000431 0 New final asset for test Pedro/Assen for	346		0,00	RUB
Asset	250000000431 0 New final asset for test Pedro/Assen for			0,00	RUB
				0,00	RUB
				0,00	RUB

It is normal to have zero amounts under 'Amount posted' column because the settlement will not generate accounting posting.

Press to go back to the selection screen. Remove the flag from the 'Test run' check box and press Execute ... The same report screen as above must appear.
 The settlement does not generate any FI posting, only an AA document is created.

Checkpoint:

Go to AW01N, insert the final asset(s) and check their values in area 01 and in 50.

The value in area 01 must be the same as before the settlement (if brand new asset then the value must be zero).

The value in area 50 must have been increased with the value corresponding to the settlement rule. If it is a brand new asset, then the value will be equal to the settled amount.

Asset master data

Creation of asset master within CJ02

If all required data for a new asset are available and it is a one to one relation between WBS element and asset, the master data can be created within CJ02. Call up CJ02, click on WBS element overview:

Change Project: Initial Screen

Project def. BBA/N06701
 WBS element

Select a line and click on "Extras" > "Create completed asset":

Project Edit Goto WBS element Details Extras System Help

Change Project: WBS Element Overview

Proj. def. BBA/N06701

Basic data Dates Assignments

S	Lev	WBS element	Description	Short ID
1		BBA-N06701	Capitalized expenditures	BBA-N06701
2		BBA-N06701.NA	Non assigned amount	BBA-N06701.NA
2		BBA-N06701.01	Sub project 1	BBA-N06701.01
3		BBA-N06701.01.1	Static equipment (Mat. Code first digit)	BBA-N06701.01.1
4		BBA-N06701.01.11	Vessels (Material Code second digit)	BBA-N06701.01.11
4		BBA-N06701.01.2	Mechanical Equip (Mat. Code first digit)	BBA-N06701.01.2
4		BBA-N06701.01.21.0001	Centrifugal pump	BBA-N06701.01.21

Make the necessary entries:

Asset class (according to WBS element)

Number of similar assets (if you have more than one identical items)

Sub number (if you have an extension of an existing asset or subsequent acquisition costs)

Reference (if you want to use an existing asset as template)

Cost center (if not entered in WBS element)

Location

To continue, click on additional data:

Create Asset

Asset(s) to be created

Asset class

Company code / asset

Number of similar assets

☐ Subnumber

Reference

Company code / asset

Master data

Description

Inventory number

Business area

Cost center

Plant

Location

☐ Additional data

☐ ☐ ☐

The following entries are possible:
Serial number (if available)
Functional location (if required and available)
Material number and Quantity (if you create asset master data for spare parts)

Asset	INTERN-00001	0	Centrifugal pump
Class	ZDE21100		Company code 4056

General

Time-dependent

Allocations

Origin

Net worth tax

Insurance

Dep

General data

Description

Centrifugal pump

Acct determination

DE121000

Acct.grp. text missing

Serial number

Inventory number

Quantity

☐ Manage historically

User Fields

Functional Locat

Material Numbe

Inventory

Last inventory on

☐ Include asset in inventory list

Inventory note

Posting information

Capitalized on

Deactivation on

First acquisition on

Plnd. retirement on

Acquisition year

000

Ordered on

N° Budget
Investment support key (if you receive subsidies)

Asset	INTERN-00001	0	Centrifugal pump
Class	ZDE21100		Company code 4056

General

Time-dependent

Allocations

Origin

Net worth tax

Insurance

Dep

Allocations

EVAL. n°1

EVAL. n°2

EVAL. n°3

MATERIAL CODE

21

PUMPING EQUIPMENTS

N° BUDGET

N06701

Text does not exist

Investment reason

Envir. investment

Asset super number

Investment support measures

Key

Description

You are free to make entries in this tab. To enter the WBS element is a recommendation to reconstruct the list of origins in future periods.

Asset	INTERN-00001	0	Centrifugal pump
Class	ZDE21100	Company code	4056

General	Time-dependent	Allocations	Origin	Net worth tax	Insurance	Dep
---------	----------------	-------------	--------	---------------	-----------	-----

Origin	
Vendor	1003014402 PUMPEN-HARTMANN
Manufacturer	Richter
☐ Asset purch. new	
☐ Purchased used	
Trading partner	
Country of origin	
Type name	MDK-B/F 25-125

Internal specifications	
Original asset	Acq. on
Org. acquisition year	
Original value	EUR

Account assignment for investment	
WBS element	BBA-N06701_01_21_0001 Centrifugal pump

Additional entries in other tabs are not necessary for a pump, but check them for other types of assets (e.g. lands).

Click on button "Back (F3)" to continue:

Toolbar: [Icons for navigation and actions]

Create Asset: Master data

Click on "Enter":

Asset(s) to be created	
Asset class	ZDE21100
Company code / asset	4056 INTERN-00001 0
Number of similar assets	1
☐ Subnumber	

Reference	
Company code / asset	

Master data	
Description	Centrifugal pump
Inventory number	
Business area	7252
Cost center	D332402200
Plant	BBA
Location	0008
Additional data	

[Icons for navigation and actions]

You get the message, asset and distribution rule are created:

[illegible]

Final step: save your data!

Project Edit Goto **WBS element** Details Extras System Help

Change Project: WBS Element Overview

Click once more on "WBS element overview":

Click Once more on **WBS element overview**.

Project Edit Goto WBS element Details Extras

Change Project: Initial Screen

Project def. 

WBS element

[illegible]

Maintain Settlement Rule: Overview

WBS element: BBA-N06701_01_21_0001
Centrifugal pump

Actual settlement: _____

Default distribution rules:

Cat	Settlement Receivers	Receiver-short text	%	Equivalence no.	Set...	No.	St...	Fro...	From ...	To p...	To fis...	First used	Last used
FXA	250000010713-0	Centrifugal pump	1	1	FUL	1							
					FUL								
					FUL								
					FUL								
					FUL								

Creation of asset master and settlement rule

Creation of asset master data AS01

After calling up AS01 you have to make the mandatory entries and, if applicable, select a reference asset. Click on "Master data":

Create Asset: Initial screen

Master data Depreciation areas

Asset class ZDE21100
Company code 4056
Number of similar assets 1

Reference
Asset
Sub-number
Company code

☐ Post-capitalization

You get the same tabs and have to make the same entries as described above (3.1.)

Create Asset: Master data

Asset values

Asset INTERN-00001 0
Class ZDE21100 Company code 4056

General Time-dependent Allocations Origin Net worth tax Insurance Deprec. areas

General data
Description
Acct determination DE121000 Acct.grp. text missing
Serial number
Inventory number
Quantity
☐ Manage historically

User Fields
Functional Locat
Material Numbe

Inventory
Last inventory on ☐ Include asset in inventory list
Inventory note

Posting information
Capitalized on
First acquisition on
Acquisition year 000
Deactivation on
Plnd. retirement on
Ordered on

Finally: save your data  !

Inventory number

In both cases of asset master creation (CJ02 and AS01) you have to insert the inventory number. The inventory number never changes for the whole life of an item, regardless of group internal asset transfers. It is created when master data for an item are created for the first time and has – in case of group internal asset transfer – to be transferred to the asset master of the receiving company.

The recommendation for the coding of unique inventory numbers is as follows:

digits 3 to 6 (always 0) of the asset number (12 digits) are deleted,

slash,

3 digits for sub number,

hyphen,

4 digits for company code.

Maintenance of settlement rule

Call up CJ02. Click on "WBS element overview":

Change Project: Initial Screen



Project def.

WBS element

Select a line and click on "Settlement rule":

2	BBA-N06701.01	Sub project 1	BBA-N06701.01	IN		☒	☐
3	BBA-N06701.01.0	Engineering	BBA-N06701.01.0	IN		☒	☐
4	BBA-N06701.01.03.0001	Mechanical engineering	BBA-N06701.01.03	IN		☒	☒
3	BBA-N06701.01.1	Static equipment (Mat. Code first digit)	BBA-N06701.01.1	IN		☒	☐
4	BBA-N06701.01.11	Vessels (Material Code second digit)	BBA-N06701.01.11	IN		☒	☐
3	BBA-N06701.01.2	Mechanical equip.(Mat. Code first digit)	BBA-N06701.01.2	IN		☒	☐
4	BBA-N06701.01.21.0001	Centrifugal pump	BBA-N06701.01.21	IN		☒	☒
1	BBA-D06701	Demolition	BBA-D06701	DE		☒	☐
1	BBA-U06701	Startup	BBA-U06701	ST		☒	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐
1				IN		☐	☐



Make the entries category, settlement receiver and percentage or equivalent no.:

WBS element

Mechanical engineering

Actual settlement

Default distribution rules

Cat	Settlement Receivers	Receiver-short text	%	Equivalence no.	Set...	No.	St...	Fro...	From ...	To p...	To fis...	First used	Last used
FXA	00000010713-0	Centrifugal pump	15,00		FUL	1							
FXA	250000010712-0	Verrohrung R4212 PE-H...	35,00		FUL	2							
FXA	250000010711-0	R4212 PE-Hauptverdam...	50,00		FUL	3							
					FUL								

Click on "Back"



Maintain Settlement Rule: Overview

and save your data:



Change Project: WBS Element Overview

Summarization

Proj. def.

New Project

Maintenance of master data

Maintenance for single assets AS02

The transaction to change asset master data is AS02. Changeable fields have a white background. You have to take into account, that cost centers should not be replaced directly. They should be added as further intervals. Select tab "time dependent" and click on "Further intervals":

 **Change Asset: Master data**

  Asset values

Asset 250000010713 0 Centrifugal pump
Class ZDE21100 Company code 4056

General Time-dependent Allocations Origin Net worth tax Insurance Dep

Interval from 01.01.1900 to 31.12.9999

Business area 7252 SODA ASH WESTERN EUROPE sub...
Cost center 0332402200 Solereinigung
Resp. cost center

Plant BBA SCHM-DE /BERNBURG KOETH
Location 0008 Solereinigung
Room
License plate number

Shift factor
☐ Asset shutdown

 Further intervals

[illegible]

Insert the From-date of new interval and click on Enter.

Asset	250000010713			Centrifugal pump						
Class	ZDE21100			Company code 4056						
Fr	BA	Cost center	Resp. cost...	Plant	Location	Room	License plate	Shi...	S...	D...
01.01.1900	7252	D332402200		BBA	0008				☐	☐

Create New Interval

From-date of new interval 01012006

☒ ☐

Asset Edit Goto Extras Environment System Help

Change Asset: Overview of time intervals

Asset Centrifugal pump

Class Company code

Fr	BA	Cost center	Resp. cost...	Plant	Location	Room	License plate	Shi...	S...	D...
01.01.2006	7252	0332401100		BBA	0008				☐	☒
01.01.1900	7252	0332402200		BBA	0008				☐	☐

Mass Changes

For mass changes of cost center and/or location call up ZDEAPAEN1 and click on "Execute":

Depending on what has to be changed, insert your selection.

Note: if you delete the hook in "Testlauf kein BTCI" you create a batch input session that has to be executed to finish the change of master data.

ZDEAPAEN1 BTCI Anlagen Ändern Kostenstellen Standort				
				
Selektion Anlagen				
Company Code	4060	to		
Asset		to		
Subnumber		to		
Asset Class		to		
Anlagenklasse im Bau überlesen	 *IEC*	to		
Cost Center		to		
Location		to		
Business Area		to		
☒ nur aktive Anlagen				
☒ nur Anlagen mit Zugangsdatum				
Steuerung Feldänderungen				
☒ Testlauf kein BTCI				
☐ Kostenstelle ändern				
☐ Standort ändern				
Feldinhalte für Mappe				
Gültig ab neu	☒			
Kostenstelle neu				
Standort neu				
Mappenname	ZDEAPAEN1			
User Name	PT63014518			

Attachments



Material Codes PF1.xls