

WW - Check FI-AA

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Objective and Scope

Objective of this Procedure

The purpose of this document is to describe the process to perform the completeness and reliability check between FI and AA Accounting.

Scope

This operating procedure (OP) applies to PF2 and WP2 environments, concerning all companies migrated in SBS Finance Service Line.

Responsibilities:

This check has to be done by SU MAC members.

Performing the FI-AA check

When the check should be done:

This check should be done as final step of the AA-closure, after depreciation posting, last settlement of WBS for investment and ASKB. To keep up the reliability of the information, this comparison check should be reviewed after any changes in the AA module.

Operating Process

Procedure applied to WP2 companies

The differences between FI and FI-AA for WP2 companies are analyzed by two methods: Manual check is performed with an excel file support and automatically, by transaction Z1F_CHECK_FIAA.

Manual check with excel file support:

This check is done with the support of an excel file "**FI AA Check**". Where a sheet with "**Instructions**" is foreseen to help in the check performance.

You will find the [WP2 FI-AA check file](#) template in AODOCS.

There are several reports that need to be extracted from AA and FI module:

- **AA module:** The data is extracted from the reports **AR02 (Asset history sheet)** and **S_ALR_87012052 (Asset retirements)**.

When retrieving the data from the AA module ensure that you are using the proper Depreciation Area:

01	IFRS GAAP (multi-standard)
02	IFRS - Impairment
15	IFRS Net of Impairment
30	LOCAL accounting
31	LOCAL - Impairment
32	Loc. Grt.
49	LOCAL Net of Imp. & inv. support

Please note that for DE companies, the depreciation area 49 should be replaced by DA48.

1) ABST2

Go to transaction ABST2, insert company code and run.

The outcome should be green, otherwise, run transaction ASKB.

Error list: Display messages

Typ	Ite	Message text	LText
●	000	Company code ZFR3: Asset balance sheet values are not completely post...	?

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Technical Information

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Current display variant
Print
🏠

Insert a screenshot in sheet "ABST2".

2) Tab Extract

AR02

Update the green cells:

Date of report: Last day of the closing month

Company code: update accordingly

Select "Extract AR02"

NOTE: Please make sure that the first SAP window opened is WP2

A	D	C	D	E	
Depreciation Are.	Date of Report	Company	Folder	File Name AR02	File Path
15	28.02.2022	ZFR3	C:\Users\pt63037409\Desktop\WORK\I&D\FI-AA files\New FI AA File\February 2022\	AR02 DA15 ZFR3 02 2022.xls	C:\Users\pt63037
49	28.02.2022	ZFR3	C:\Users\pt63037409\Desktop\WORK\I&D\FI-AA files\New FI AA File\February 2022\	AR02 DA49 ZFR3 02 2022.xls	C:\Users\pt63037
32	28.02.2022	ZFR3	C:\Users\pt63037409\Desktop\WORK\I&D\FI-AA files\New FI AA File\February 2022\	AR02 DA32 ZFR3 02 2022.xls	C:\Users\pt63037

Extract AR02

After running the macro, Excel will replace information in three sheets: DA 15, DA 49 and D32

CoCd	APC Acct	APC FY start	Dep. FY start	Bk.val.FY strt	Increase APC	Imp allowance	Imp write back	Reclassif. APC	De
ZFR3	20090100	13456770,81	0	13456770,81	1800965,38	0	0	0	
ZFR3	20300100	185561342,6	-172076328,9	13485013,64	2810,86	0	0	-49178,38	
ZFR3	20500000	55136000,65	-35879422,53	19256578,12	0	-1102332,49	0	0	
ZFR3	20530010	7887999,39	-7887999,39	0	0	0	0	0	
ZFR3	20600000	205089878,5	-110453877	94636001,47	51181,98	0	0	6203864,43	

Note: Please do not delete sheets DA15, DA49 and DA32.

DA 15	DA 49	DA 32
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Replace the dots with nothing/space as the numbers in sheets DA14, DA49 and D32 should have the format as above.

Balance Sheet

Green cells should be updated accordingly:

Company code

Fiscal Year

Closing Period: only month we are closing

Select "Extract BS sheet"

BS Sheet Extraction				
Variant	Company Code	Fiscal Year	Closing Period	Previous Fiscal Year
ZFR3 BS SHEET	ZFR3	2022	2	2021

Extract BS
Sheet

Confirm if the sheet "BS" was correctly filled.

Replace the dots with nothing/space as the numbers in sheets.

NOTE: If having problems using the macro extract manually AR02 and the Balance sheet.

AR02

Company code	update accordingly
Reporting date	Last day of closing month
Depreciation area:	15 / 49 / 32
Sort Variant	0001
List of assets	Yes
Use ALV Grid	Yes
History sheet version	ZFC3
Depreciation posted	Yes

After running select layout

/FIALHO

Balance sheet

Company code	update accordingly
Financial Statement version	FR24
Reporting year	Actual year
Reporting period	1 to closing month
Comparison year	Previous year
Comparison months	1 to 16
ALV grid control	Yes

3) Control Asset Depreciation

This sheet compares the information in FI and AA for depreciation, impairments, retirements, and asset sales:

1a / DEPRECIATION BY ASSET HISTORY SHEET		IFRS	LOCAL GAAP	Other account
AA Depreciation accounts	Transaction S_ALR_87011990 - ASSET HISTORY SHEET - DEPRECIATIONS	Area 15-F25		
	DEPRECIATION AREA 15 IFRS NetImp	-	12 570,77	
	DEPRECIATION AREA 49 LOCNET I&G	-	12 570,77	
	DEPRECIATION AREA 32	-	-	
	Total	-	12 570,77	
1b / DEPRECIATION BY BALANCE SHEET		IFRS	LOCAL GAAP	Other account
FI depreciation	Transaction S_ALR_87012301 - G/L ACCOUNT BALANCES	FI-F25		
	98340000	-	-	
	98340100	-	12 570,77	
	98340120	-	-	
	98340130	-	-	
	89834001	-	-	
	89834010	-	-	
	Total	-	12 570,77	
DIFFERENCE BETWEEN AA MODULE (ASSET HISTORY SHEET) AND FI MODULE (BALANCE SHEET ACCOUNTS)		-	-	

If there are values on accounts 98671010 or 98673010 please proceed with the retirement check, as follows:

Transaction S_ALR_87012301 -G/L ACCOUNT BALANCES			
98671010	DISPOSAL IA INC	-	-
98673010	DISPOSAL FA INC	-	-
Total		-	-

Transaction S_ALR_87012052

Company code: update accordingly
 Depreciation area 15 / 49
 Posting date first day of the year to last day of closing month
 Transaction type 210 and 260

After execution select layout /8090

Report date: 31.08.2020
Created on: 09.09.2020

Asset Retirements - 15 IFRS NetImp

1

CoCd	Accnt: APC Class	Retirement	Depr. retired	Ret. book value	Ret. costs	Ret. revenue	Loss	Gain
ZFR3	20800300 AC208000	0,00	0,00	0,00	0,00	0,00	0,00	0,00
ZFR3	21100100 AC211100	263.409,12-	0,00	263.409,12-	0,00	1.205.381,00	0,00	941.971,88
ZFR3	21100300 AC211300	4.189,42-	2.368,17	1.821,25-	0,00	1.821,25	0,00	0,00
ZFR3	21300100 AC213101	7.264,62-	7.264,62	0,00	0,00	0,00	0,00	0,00
ZFR3	21300110 AC213110	52.220,82-	49.343,28	2.877,54-	0,00	2.877,54	0,00	0,00
ZFR3	21300120 AC213121	779.661,70-	758.599,71	21.061,99-	0,00	21.061,99	0,00	0,00
ZFR3	21300120 AC213122	54.468,93-	20.495,26	33.973,67-	0,00	33.973,67	0,00	0,00
ZFR3	21700100 AC215100	20.291,56-	5.185,62	15.105,94-	0,00	15.105,94	0,00	0,00
ZFR3	21700100 AC215103	3.998.552,89-	3.904.535,77	94.017,12-	0,00	94.017,12	0,00	0,00
ZFR3	21700100 AC215105	107.000,00-	30.316,65	76.683,35-	0,00	76.683,35	0,00	0,00
ZFR3	21700100 AC215107	134.849,74-	81.932,67	52.917,07-	0,00	52.917,07	0,00	0,00
ZFR3	21700100 AC215109	61.470,22-	8.172,04	53.298,18-	0,00	53.298,18	0,00	0,00
ZFR3	21700100 AC215110	81.431,46-	27.483,11	53.948,35-	0,00	53.948,35	0,00	0,00
ZFR3	21700100 AC215111	85.233,69-	46.764,98	38.468,71-	0,00	38.468,71	0,00	0,00
ZFR3	21700100 AC215200	456.899,45-	288.070,18	168.829,27-	0,00	168.829,27	0,00	0,00
ZFR3	21700100 AC215201	17.008,71-	17.008,71	0,00	0,00	0,00	0,00	0,00
ZFR3	21700100 AC215203	170.622,10-	78.133,91	92.488,19-	0,00	92.488,19	0,00	0,00
ZFR3	21700100 AC215204	106.952,30-	16.767,74	90.184,56-	0,00	90.184,56	0,00	0,00
*ZFR3		6.401.526,73-	5.342.442,42	1.059.084,31-	0,00	2.001.056,19	0,00	941.971,88

Insert the amount of the column "Retirement revenue" in the Excel

AA Depreciation accounts		4 / CONTROL OF ASSETS SALES		IFRS		LOCAL GAAP	
S_ALR_87012052 - ASSET RETIREMENTS --> Retirement revenue		TRANSACTION TYPE 210-260		2 001 056,19		2 001 056,19	
Total				2 001 056,19		2 001 056,19	

NOTE: Check if there are no controls or delta, if needed correct them or justify accordingly.

FI-AA check by transaction Z1F_CHECK_FIAA in WP2 system

The differences between FI and FI-AA for WP1 companies are analyzed by two methods: Manual check is performed with an excel file support and automatically, by transaction Z1F_CHECK_FIAA.

A developed transaction is now available in WP2 system. This transaction gives us automatically the result of the congruence of FI-AA.
 Transaction: **Z1F_CHECK_FIAA**

1st AREA 15 (Check - DA 15)		2nd AREA 49 (Check - DA 49)	
Company code	update accordingly	Company code	update accordingly
Depreciation area	15	Depreciation area	49
Fiscal year	Current year	Fiscal year	Current year
Period	Closing month	Period	Closing month



Execute transaction

You will get the following result:

Fiscal Year: 2015		Period: 6				
 CoCode	Account	AA Total	FI Total	Difference	St	Currency
CoCo Account	Asset Class	Business Area	AA Value	Currency		
 3865	21700100	99.067.519,09	99.067.519,09	0,00	✓	EUR
 3865	21900100	6.915.683,44	6.915.683,44	0,00	✓	EUR
 3865	21900250	0,00	0,00	0,00	✓	EUR
 3865	29010100	0,00	0,00	0,00	✓	EUR
 3865	29030100	1.545.534,91-	1.545.534,91-	0,00	✓	EUR
 3865	29030910	0,00	0,00	0,00	✓	EUR
 3865	29080300	0,00	0,00	0,00	✓	EUR
 3865	29080930	0,00	0,00	0,00	✓	EUR
 3865	29110000	0,00	0,00	0,00	✓	EUR
 3865	29110100	30.329,21-	30.329,21-	0,00	✓	EUR
 3865	29130100	2.195.901,58-	2.195.901,58-	0,00	✓	EUR
 3865	29130110	517.887,81-	517.887,81-	0,00	✓	EUR
 3865	29130120	27.898,85-	27.898,85-	0,00	✓	EUR
 3865	29150300	81.698,14-	81.698,14-	0,00	✓	EUR
 3865	29150400	357.694,47-	357.694,47-	0,00	✓	EUR
 3865	29150410	43.169,76-	43.169,76-	0,00	✓	EUR
 3865	29170100	91.473.066,26-	91.473.066,26-	0,00	✓	EUR
 3865	29915000	0,00	0,00	0,00	✓	EUR
 3865	29917000	0,00	0,00	0,00	✓	EUR
* 3865		17.784.205,96	17.784.205,96	0,00		EUR
** Total		17.784.205,96	17.784.205,96	0,00		EUR

The automatic FI-AA check in column "Difference"
In this case there is no difference between FI and AA.

Copy both extraction to sheets "Check - DA15" and "Check - DA49", to the right side. On the left, there is Balance Sheet information.

Z1F_CHECK_FIAA

Alt. Acct	Text for B/S P&L item	FI - B/S	Tot. Reporting RCS AA	Company code	Account	AA Total	FI Total	Difference	Currency
=====				1688	21100100	235 000,00	235 000,00	0	EUR
=====				1688	21300100	59 734,45	59 734,45	0	EUR
=====				1688	21300110	19 833,47	19 833,47	0	EUR
=====				1688	21500200	26 659,78	26 659,78	0	EUR
=====				1688	21700100	779 415,49	779 415,49	0	EUR
=====				1688	21900100	56 302,75	56 302,75	0	EUR
=====				1688	29130100	-3 484,51	-3 484,51	0	EUR
=====				1688	29130110	-3 470,86	-3 470,86	0	EUR
=====				1688	29150200	-4 332,86	-4 332,86	0	EUR
=====				1688	29170100	-116 206,57	-116 206,57	0	EUR
=====				TOTAL		1 049 451,14	1 049 451,14		
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Procedure applied to PF2 companies

Manual check with excel file support:

This check is done with the support of an excel file "CCCC Check FI-AA MM.YYYY".

You will find the [PF2 FI-AA check file](#) template in AODOCS.

When retrieving the data from the AA module ensure that you are using the proper Depreciation Area:

01	LOCAL accounting
50	IFRS accounting (Group)
57	IFRS accounting for Germany
91	Investments

To perform the check through the file start with sheet "**GS03**" and follow the instructions as image bellow

A	B	C	D
			Instructions
	Closing date:		Last day of the closing month
	Company Code:		Update according to the company you're performing the check for
	Period:		
	Fiscal year:		

Depreciation Area		You should fill in with Area 50 or 57 (if Germany company)
History sheet version	0001	

Sets of Accounts

6122043000

6301000000

630100000Z

6302000000

630200000Z

6309000000

6601000000

6602000000

6609000000

7601000000

7602000000

7609000000

6302000020

6302000010

After filling in you should press the FI-AA green arrow so the macro starts to run and extract all the necessary information from SAP



►	GS03	FS10N - Dep. for year	FS10N - Curr.bk.val.	S_ALR_87011990	
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When the macro stops running you should check sheet "**Historical**" to check if there is any difference.

GS03			Dep. for year			Curr.bk.val.			Justification
Company	Period	Run at	S_ALR_87011990	FS10N	Difference	S_ALR_87011990	FS10N	Difference	
4060	31.01.2021	28/01/2021 09:39	(143 580,94)	143 580,94	-	17 599 012,92	17 595 396,08	-	
4060	31.01.2021	02/02/2021 09:15	(143 580,94)	143 580,94	-	17 677 641,66	17 677 630,02	-	
4060	28.02.2021	25/02/2021 10:12	(391 110,00)	391 110,00	-	18 093 226,25	18 093 226,25	-	
4060	28.02.2021	02/03/2021 09:37	(1 418 462,94)	1 418 462,94	-	17 151 861,61	17 151 861,61	-	
4060	31.03.2021	30/03/2021 11:18	(2 040 597,63)	2 040 597,63	-	17 457 562,34	17 457 562,34	-	
4060	31.03.2021	02/04/2021 09:52	(2 280 559,63)	2 280 559,63	-	17 255 050,95	17 255 050,95	-	
4060	30.04.2021	04/05/2021 18:14	(2 426 381,24)	2 426 381,24	-	17 479 909,32	17 479 909,32	-	
4060	31.05.2021	28/05/2021 09:52	(2 569 340,28)	2 569 340,28	-	17 722 692,47	17 722 692,47	-	
4060	31.07.2021	03/08/2021 17:04	(2 854 960,33)	2 854 960,33	-	19 138 785,50	19 138 785,50	-	
4060	31.08.2021	30/08/2021 12:51	(3 000 629,69)	3 000 629,69	-	19 382 642,17	19 382 642,17	-	
4060	30.09.2021	29/09/2021 22:52	(3 147 715,80)	3 147 715,80	-	19 911 110,63	19 911 110,63	-	
4060	31.10.2021	28/10/2021 18:39	(4 384 527,62)	4 384 527,62	-	20 052 358,95	20 052 358,95	-	
4060	30.11.2021	29/11/2021 16:10	(5 053 595,66)	5 053 595,66	-	21 704 089,25	21 704 089,25	-	
4060	31.12.2021	30/12/2021 09:36	(6 043 865,99)	6 043 865,99	-	22 759 540,89	22 759 540,89	-	

GS03	FS10N - Dep. for year	FS10N - Curr.bk.val.	S_ALR_87011990	Historical	SAP, Check FI AA DA57	SAP, Check FI AA DA91	+	
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Check if there is any difference for the *Dep. for year* check and for the *Curr.bk.value.* check.

If there is a difference you should go to **ASKB** transaction and run it again.

If no difference you can proceed to the automatic check through transaction **Z1F_CHECK_FIAA**

To perform the check please fill in as follows:

1st AREA 57 (SAP, Check FI AA DA50)

Company code	update accordingly
Depreciation area	50
Fiscal year	Current year
Period	Closing month

If the check is for a DE (German) company please fill in as follows:

1st AREA 57 (SAP, Check FI AA DA57)

Company code	update accordingly
Depreciation area	57
Fiscal year	Current year
Period	Closing month

Click in execute



Check FI-AA Differences



User: PT63039354

Date: 08.03.2022

Fiscal Year: 2022 Period: 2

CoCode	Account	AA Total	FI Total	Difference	St	Currency
CoCo	Account	Asset Class	Business Area	AA Value	Currency	
4060	1250010000		291.371,84	291.371,84	0,00	✓ EUR
4060	1250020000		0,00	0,00	0,00	✓ EUR
4060	1260000290		192.186,98	192.186,98	0,00	✓ EUR
4060	1260000300		2.200.509,61	2.200.509,61	0,00	✓ EUR
4060	1260000400		349.322,06	349.322,06	0,00	✓ EUR
4060	1260000410		74.102,44	74.102,44	0,00	✓ EUR
4060	1260000420		2.365.403,62	2.365.403,62	0,00	✓ EUR
4060	1260000430		866.169,90	866.169,90	0,00	✓ EUR
4060	1260010290		32.275,97-	32.275,97-	0,00	✓ EUR
4060	1260010300		698.430,04-	698.430,04-	0,00	✓ EUR
4060	1260010400		253.450,68-	253.450,68-	0,00	✓ EUR
4060	1260010410		52.146,16-	52.146,16-	0,00	✓ EUR
4060	1260010420		2.316.589,45-	2.316.589,45-	0,00	✓ EUR
4060	1260010430		595.367,68-	595.367,68-	0,00	✓ EUR
4060	1260020290		0,00	0,00	0,00	✓ EUR
4060	1260020300		0,00	0,00	0,00	✓ EUR
4060	1260020400		0,00	0,00	0,00	✓ EUR
4060	1260020410		0,00	0,00	0,00	✓ EUR
4060	1260020420		0,00	0,00	0,00	✓ EUR
4060	1260020430		0,00	0,00	0,00	✓ EUR
* 4060			23.434.247,70	23.434.247,70	0,00	EUR
** Total			23.434.247,70	23.434.247,70	0,00	EUR

You will find the automatic FI-AA check in column "Difference"

In this case there is no difference between FI and AA.

Take a screenshot as the one above and copy it in to the file in sheet "SAP. Check FI AA DA50".

Afterwards it's needed to proceed with the same check for the Shares DA91

2nd AREA 91 (SAP. Check FI AA DA91)

Company code	update accordingly
Asset	35*
Depreciation area	91
Fiscal year	Current year
Period	Closing month

You will get the following result:

Check FI-AA Differences							
User:	PT63039354						
Date:	08.03.2022						
Fiscal Year:	2022	Period:	2				
CoCode	Account	AA Total	FI Total	Difference	St	Currency	
CoCo	Account	Asset Class	Business Area	AA Value		Currency	
4060	1510000001		0,00	0,00	0,00	✓	EUR
4060	1512000001		0,00	0,00	0,00	✓	EUR
4060	1519000001		0,00	0,00	0,00	✓	EUR
4060	1520000001	11.658.646,89	11.658.646,89	0,00	✓	EUR	
4060	1522000001	0,00	0,00	0,00	✓	EUR	
4060	1529000001	0,00	0,00	0,00	✓	EUR	
* 4060		11.658.646,89	11.658.646,89	0,00		EUR	
** Total		11.658.646,89	11.658.646,89	0,00		EUR	

You will find the automatic FI-AA check in column "Difference"

In this case there is no difference between FI and AA.

Take a screenshot as the one above and copy it in to the file in sheet **"SAP. Check FI AA DA91"**.

The check is finished for FI AA PF2, and you soul archive the file in AODOCS library in the designated file.