WW IFRS 16 - ARA reconciliation

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1 - Objective and Scope

Objective of this operation

The purpose of this task is to ensure that all items in **AODocs** (previously we use t-code for Analyze and Reconcile Account or ARA) related to IFRS 16 accounts are properly reconciled for audit purpose. This should be done according to the deadline shared by General Ledger team, but normally it's until D-5.

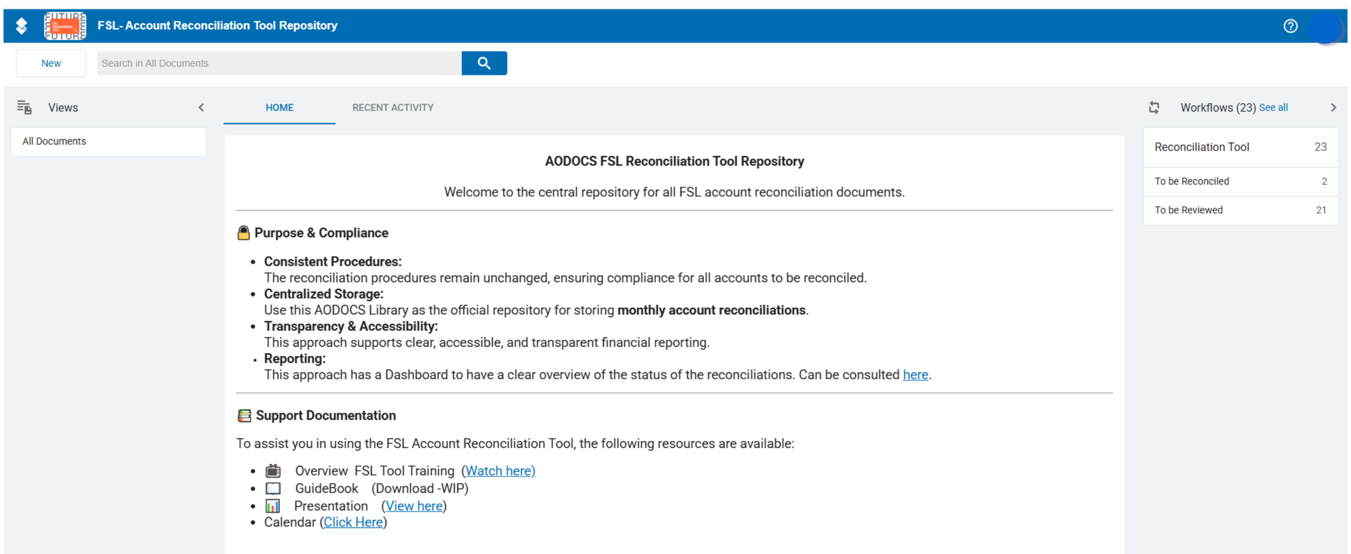
Scope

This procedure is applied to all WW companies under IFRS 16.

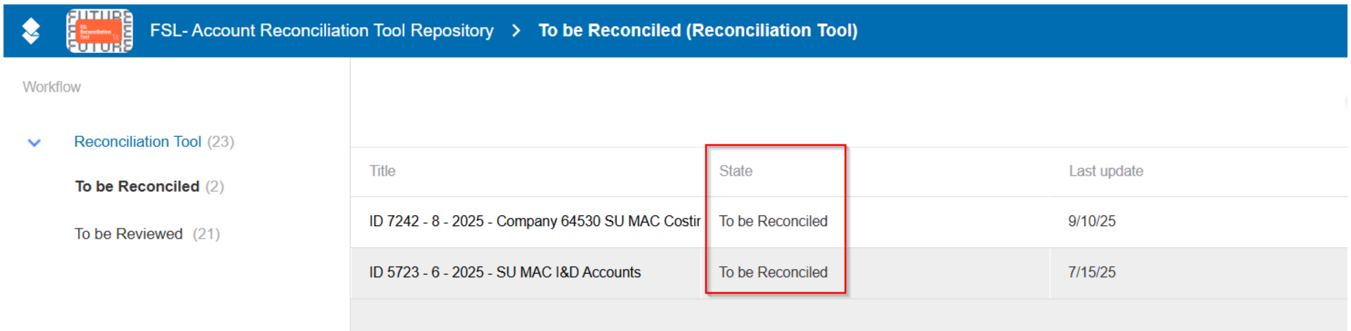
2 - Task description

ARA item reconcilition

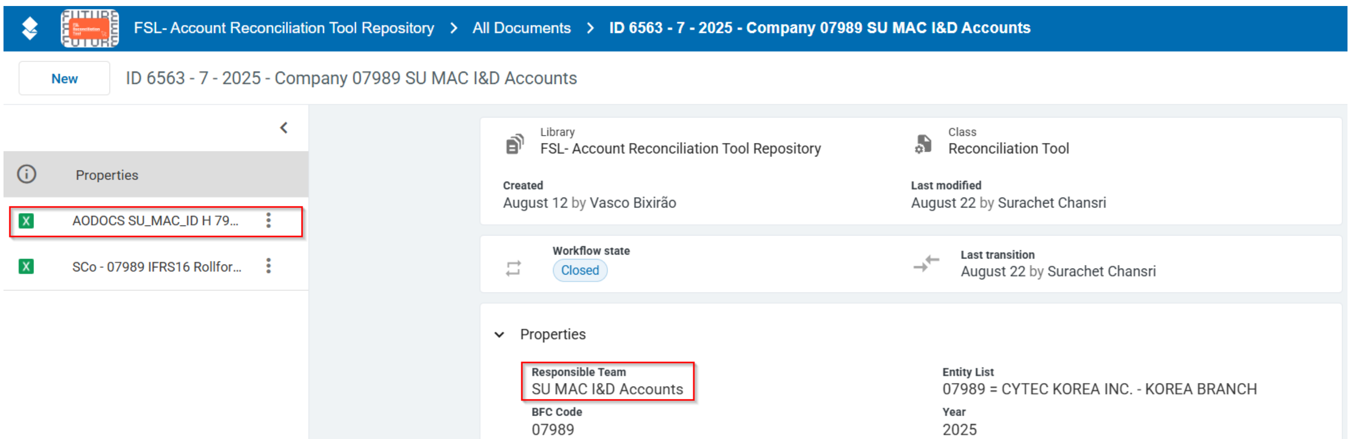
To Reconcile ARA, access **AODocs - FSL Account Reconciliation Tool Repository** and select **"To be Reconciled"** for opening items or **"All Document"** for all status items.

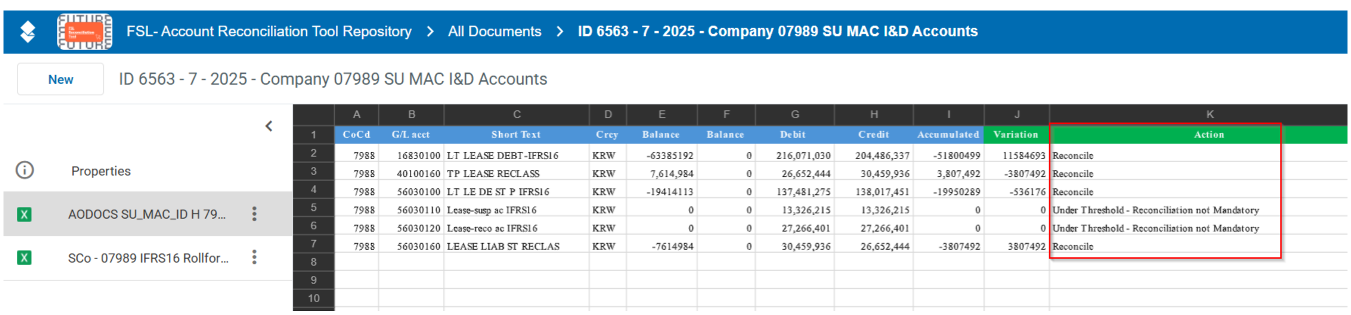


The red circle in column "State", if the status still be "To be Reconciled", it means that ARA still needs to be performed.



In the next step, for the following **"Responsible Team"** – **"SU MAC I&D Accounts"**, if in the GL reconciliation extract file by CAM, there is the related **IFRS 16 accounts** *(Please see related accounts below)*, which over the threshold and need to be reconcile.





CoCd	G/L acct	Short Text	Crcy	Balance	Balance	Debit	Credit	Accumulated	Variation	Action
7988	16830100	LT LEASE DEBT-IFRS16	KRW	-63385192	0	216,071,030	204,486,337	-51800499	11584693	Reconcile
7988	40100160	TP LEASE RECLASS	KRW	7,614,984	0	26,652,444	30,459,936	3,807,492	-3807492	Reconcile
7988	56030100	LT LE DE ST P IFRS16	KRW	-19414113	0	137,481,275	138,017,451	-19950289	-536176	Reconcile
7988	56030110	Lease-susp ac IFRS16	KRW	0	0	13,326,215	13,326,215	0	0	Under Threshold - Reconciliation not Mandatory
7988	56030120	Lease-reco ac IFRS16	KRW	0	0	27,266,401	27,266,401	0	0	Under Threshold - Reconciliation not Mandatory
7988	56030160	LEASE LIAB ST RECLAS	KRW	-7614984	0	30,459,936	26,652,444	-3807492	3807492	Reconcile

WP2 GL Accounts:

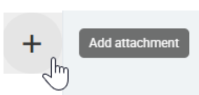
G/L acct	Short Text
16830100	LT LEASE DEBT-IFRS16
40100160	TP LEASE RECLASS
56030100	LT LE DE ST P IFRS16
56030110	Lease-susp ac IFRS16
56030120	Lease-reco ac IFRS16
56030160	LEASE LIAB ST RECLAS

PF2 GL Accounts:

G/L acct	Short Text
5102100010	LT LEASE DEBT-IFRS16
2300000070	TP LEASE RECLASS
5112100010	LT LE DE ST P IFRS16
5112100020	Lease-susp ac IFRS16
5112100040	Lease-reco ac IFRS16
5112100070	LEASE LIAB ST RECLAS

23300000	BULDINGS & IMPROVEMENTS-ROU-GROSS VALUE
23400000	CAR RENTAL LT-ROU-GROSS VALUE
23400010	OTHER VEHICLES-ROU-GROSS VALUE
23400020	RAILTANK/RAILCAR-ROU-GROSS VALUE
23400030	CONTAINERS/TRAILER-ROU-GROSS VALUE
23500040	IT HARDWARE-ROU-GROSS VALUE
23500050	OFFICE EQUIPMENT-ROU-GROSS VALUE
23500090	OTHER TANGIBLE ASSETS-ROU-GROSS VALUE
23500999	TECHNICAL ACCOUNT LEASES - IFRS 16
23700000	INDUSTRIAL EQUIPMENT-ROU-GROSS VALUE
26300100	Long-term Finance lease - IFRS16
29310000	LAND - RIGHT OF USE - DEPRECIATION
29330000	BULDINGS & IMPROVEMENTS-ROU-DEPRECIATION
29340000	CAR RENTAL LT-ROU-DEPRECIATION
29340010	OTHER VEHICLES-ROU-DEPRECIATION
29340020	RAILTANK/RAILCAR-ROU-DEPRECIATION
29340030	CONTAINERS/TRAILER-ROU-DEPRECIATION
29350040	ZZZZ-IT HARDWARE-ROU-DEPRECIATION
29350050	OFFICE EQUIPMENT-ROU-DEPRECIATION
29350090	OTHER TANGIBLE ASSETS-ROU-DEPRECIATION
29370000	INDUSTRIAL EQUIPMENT-ROU-DEPRECIATION

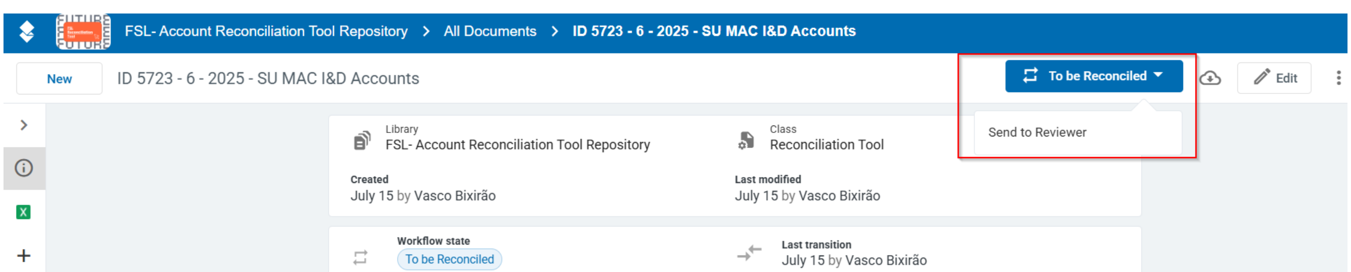
1260000000	LAND - RIGHT OF USE - GROSS VALUE
1260000100	BUILDINGS & IMPROVEMENTS-ROU-GROSS VALUE
1260000290	OTHER TANGIBLE ASSETS-ROU-GROSS VALUE
1260000300	INDUSTRIAL EQUIPMENT-ROU-GROSS VALUE
1260000400	CAR RENTAL LT-ROU-GROSS VALUE
1260000410	OTHER VEHICLES-ROU-GROSS VALUE
1260000420	RAILTANK/RAILCAR-ROU-GROSS VALUE
1260000430	CONTAINERS/TRAILER-ROU-GROSS VALUE
1260000999	TECHNICAL ACCOUNT LEASES - IFRS 16
1260010000	LAND - RIGHT OF USE - DEPRECIATION
1260010100	BUILDINGS & IMPROVEMENTS-ROU-DEPRECIATION
1260010290	OTHER TANGIBLE ASSETS-ROU-DEPRECIATION
1260010300	INDUSTRIAL EQUIPMENT-ROU-DEPRECIATION
1260010400	CAR RENTAL LT-ROU-DEPRECIATION
1260010410	OTHER VEHICLES-ROU-DEPRECIATION
1260010420	RAILTANK/RAILCAR-ROU-DEPRECIATION
1260010430	CONTAINERS/TRAILER-ROU-DEPRECIATION

For the reconciliation, clicking 

and then choose "Attach" to attach the Rollforward Excel for the specific company code.

After finish upload the file, clicking on the "To be Reconciled" and "Send to Reviewer"

Then comment in the answer, for example: *Please find attached the Rollforward of the RoU debt and lease liabilities.*



Now the status will be changed to "To be Reviewed", that means the document has been sent to the Reviewer and the accounts have been reconciled.

FSL- Account Reconciliation Tool Repository > **To be Reviewed (Reconciliation Tool)**

Workflow

- Reconciliation Tool (23)
  - To be Reconciled (2)
  - **To be Reviewed** (21)

Title	State	Last update
ID 7266 - 8 - 2025 - Company 07788 SU MAC I&D A	To be Reviewed	9/23/25
ID 7026 - 8 - 2025 - Company 07786 SU MAC I&D A	To be Reviewed	9/23/25