

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

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.


FSL - Account Reconciliation Tool Repository



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AODOCS FSL Reconciliation Tool Repository

Welcome to the central repository for all FSL account reconciliation documents.


Purpose & Compliance

- Consistent Procedures:**
 The reconciliation procedures remain unchanged, ensuring compliance for all accounts to be reconciled.
- Centralized Storage:**
 Use this AODOCS Library as the official repository for storing **monthly account reconciliations**.
- Transparency & Accessibility:**
 This approach supports clear, accessible, and transparent financial reporting.
- Reporting:**
 This approach has a Dashboard to have a clear overview of the status of the reconciliations. Can be consulted [here](#).


Support Documentation

To assist you in using the FSL Account Reconciliation Tool, the following resources are available:

-  Overview FSL Tool Training ([Watch here](#))
-  GuideBook (Download -WIP)
-  Presentation ([View here](#))
-  Calendar ([Click Here](#))

Workflows (23) [See all](#)

Reconciliation Tool	23
To be Reconciled	2
To be Reviewed	21

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

FSL- Account Reconciliation Tool Repository > To be Reconciled (Reconciliation Tool)			
Workflow			
Reconciliation Tool (23) To be Reconciled (2) To be Reviewed (21)			
Title	State	Last update	
ID 7242 - 8 - 2025 - Company 64530 SU MAC Costir	To be Reconciled	9/10/25	
ID 5723 - 6 - 2025 - SU MAC I&D Accounts	To be Reconciled	7/15/25	

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.

FSL- Account Reconciliation Tool Repository > All Documents > ID 6563 - 7 - 2025 - Company 07989 SU MAC I&D Accounts			
New ID 6563 - 7 - 2025 - Company 07989 SU MAC I&D Accounts			
Properties AODOCS SU_MAC_ID H 79... SCo - 07989 IFRS16 Rollfor... Library FSL- Account Reconciliation Tool Repository Created August 12 by Vasco Bixirão Class Reconciliation Tool Last modified August 22 by Surachet Chansri			
Workflow state Closed Last transition August 22 by Surachet Chansri			
Properties Responsible Team SU MAC I&D Accounts BFC Code 07989 Entity List 07989 = CYTEC KOREA INC. - KOREA BRANCH Year 2025			

FSL- Account Reconciliation Tool Repository > All Documents > ID 6563 - 7 - 2025 - Company 07989 SU MAC I&D Accounts

New

ID 6563 - 7 - 2025 - Company 07989 SU MAC I&D Accounts

Properties

AODOCS SU_MAC_ID H 79...

SCo - 07989 IFRS16 Rollfor...

	A	B	C	D	E	F	G	H	I	J	K
1	CoCd	G/L acct	Short Text	Crcy	Balance	Balance	Debit	Credit	Accumulated	Variation	Action
2	7988	16830100	LT LEASE DEBT-IFRS16	KRW	-63385192	0	216,071,030	204,486,337	-51800499	11584693	Reconcile
3	7988	40100160	TP LEASE RECLASS	KRW	7,614,284	0	26,652,444	30,459,936	3,807,492	-3807492	Reconcile
4	7988	56030100	LT LE DE ST P IFRS16	KRW	-19414113	0	137,481,275	138,017,451	-19950289	-536176	Reconcile
5	7988	56030110	Lease-susp ac IFRS16	KRW	0	0	13,326,215	13,326,215	0	0	Under Threshold - Reconciliation not Mandatory
6	7988	56030120	Lease-reco ac IFRS16	KRW	0	0	27,266,401	27,266,401	0	0	Under Threshold - Reconciliation not Mandatory
7	7988	56030160	LEASE LIAB ST RECLAS	KRW	-7614984	0	30,459,936	26,652,444	-3807492	3807492	Reconcile
8											
9											
10											

WP2 GL Accounts:

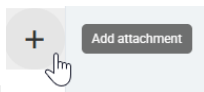
G/L acct	Short Text
16830100	LT LEASE DEBT-IFRS16
40100160	TP LEASE RECLASS
56030100	LT LE DE ST P IFRS16
56030110	Lease-susp ac IFRS16
56030120	Lease-reco ac IFRS16
56030160	LEASE LIAB ST RECLAS

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.*

The screenshot shows the FSL Account Reconciliation Tool Repository interface. The document title is "ID 5723 - 6 - 2025 - SU MAC I&D Accounts". The status is "To be Reconciled". A red box highlights the "To be Reconciled" dropdown menu, which includes a "Send to Reviewer" option. The interface also shows the document was created on July 15 by Vasco Bixirão and last modified on July 15 by Vasco Bixirão.

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.



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