19330000 - Goodwill

G/L Account Number (I_SAKNR)	19330000
G/L Acct Long Text (SKAT)	Goodwill
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Goodwill
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Goodwill,** the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
19330000	Goodwill
19430000	Amortization - Goodwill

Process Related Information

Mr. Black acquires a company. The purchase price includes the goodwill of 300000 EUR.

Mr. Black posts the **acquisition of a company.**

Up to this point there is agreement on trade and tax law. Due to the different depreciation, differences arise from the year of acquisition, because the duration of depreciation in the trading and tax balances is different.

Example - Germany:

For goodwill, the goodwill should be amortized **over 15 years**.

Under commercial law, the 300000 EUR is depreciated **over 10 years**. If there is no possibility to estimate the estimated useful life, this is to be applied at 10 years.

Depreciation:

	Dep. Local Gaap	Dep.for Tax law	Difference	Deferred taxes
Dep. 1st year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 2nd year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 3rd year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 4th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 5th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 6th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 7th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR

Dep. 8th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 9th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 10th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 11-15 year	0 EUR	100000 EUR	100000 EUR	30000 EUR

Stand 31.12. after 15 years 0 EUR

Posting Examples

- **Acquistion of the company:**

Debit	Credit
19330000Goodwill 300000 EUR	11001000 - Bank 1 - Bank (Main) Account 300000 EUR

- **Depreciation of Goodwill**

a) Local Gaap

Debit	Credit
19430000 Amortization of Goodwil 20000 EUR	19330000Goodwill 20000 EUR

b) Tax law:

Debit	Credit
19430000 Amortization of Goodwill 3000 EUR	19330000Goodwill 30000 EUR

19430000 - Amortization - Goodwill

G/L Account Number (I_SAKNR)	19430000
G/L Acct Long Text (SKAT)	Amortization - Goodwill
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Goodwill
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Goodwill,** the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
19330000	Goodwill
19430000	Amortization - Goodwill

Process Related Information

Mr. Black acquires a company. The purchase price includes the goodwill of 300000 EUR.

Mr. Black posts the **acquisition of a company.**

Up to this point there is agreement on trade and tax law. Due to the different depreciation, differences arise from the year of acquisition, because the duration of depreciation in the trading and tax balances is different.

Example - Germany:

For goodwill, the goodwill should be amortized **over 15 years**.

Under commercial law, the 300000 EUR is depreciated **over 10 years**. If there is no possibility to estimate the estimated useful life, this is to be applied at 10 years.

Depreciation:

	Dep. Local Gaap	Dep.for Tax law	Difference	Deferred taxes
Dep. 1st year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 2nd year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 3rd year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 4th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 5th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 6th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 7th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 8th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 9th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 10th year	30000 EUR	20000 EUR	10000 EUR	3000 EUR
Dep. 11-15 year	0 EUR	100000 EUR	100000 EUR	30000 EUR

Stand 31.12. after 15 years 0 EUR

Posting Examples

- **Acquistion of the company:**

Debit	Credit
19330000Goodwill 300000 EUR	11001000 - Bank 1 - Bank (Main) Account 300000 EUR

- **Depreciation of Goodwill**

a) Local Gaap

Debit	Credit
19430000 Amortization of Goodwil	19330000Goodwill 20000 EUR

20000 EUR	

b) Tax law:

Debit	Credit
19430000 Amortization of Goodwill 3000 EUR	19330000Goodwill 30000 EUR

16008000 - Computer Software

G/L Account Number (I_SAKNR)	16008000
G/L Acct Long Text (SKAT)	Computer Software
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16008000	Computer Software
16011500	Input Tax Clearing Intangibles Down Payments made
17008000	Accumulated Depreciation - Computer Software
19310000	Internal Development
19320000	Intangible Assets
19410000	Accumulated amortization - Internal Development
19420000	Accumulated depreciation - Intangible Assets

Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.

Process Related Information	**Example- Asset acquisition, Computer Software** Test script for J62 Process step **Acquisition without Order (Integrated AP)**

In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Example- intangible assets

Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

Acquistion of Computer Software:

Debit	Credit
16008000 Computer Software 12000 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 12000 EUR

16011500 - Input Tax Clearing Intangibles Down Payments made

G/L Account Number (I_SAKNR)	16011500
G/L Acct Long Text (SKAT)	Input Tax Clearing Intangibles Down Payments made
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Tax
Account Purpose	Input tax clearing account
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	
Where Used in the Global Account Determination or	

Master Data	
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16008000	Computer Software
16011500	Input Tax Clearing Intangibles Down Payments made
17008000	Accumulated Depreciation - Computer Software
19310000	Internal Development
19320000	Intangible Assets
19410000	Accumulated amortization - Internal Development
19420000	Accumulated depreciation - Intangible Assets

Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.

Process Related Information

Example- Asset acquisition, Computer Software

Test script for J62

Process step **Acquisition without Order (Integrated AP)**

In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Example- intangible assets

Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

	Acquistion of Computer Software: **Debit**: 16008000 Computer Software 12000 EUR **Credit**: 7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 12000 EUR

17008000 - Accumulated Depreciation - Computer Software

G/L Account Number (I_SAKNR)	17008000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Computer Software
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described: **G/L Account Number (I_SAKNR)** / **G/L Acct Long Text (SKAT)** 16008000 / Computer Software 16011500 / Input Tax Clearing Intangibles Down Payments made 17008000 / Accumulated Depreciation - Computer Software 19310000 / Internal Development 19320000 / Intangible Assets 19410000 / Accumulated amortization - Internal Development 19420000 / Accumulated depreciation - Intangible Assets Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.
Process Related Information	**Example- Asset acquisition, Computer Software** Test script for J62 Process step **Acquisition without Order (Integrated AP)** In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Example- intangible assets

Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

Acquistion of Computer Software:

Debit	Credit
16008000 Computer Software 12000 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 12000 EUR

19310000 - Internal Development

G/L Account Number (I_SAKNR)	19310000
G/L Acct Long Text (SKAT)	Internal Development
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16008000	Computer Software
16011500	Input Tax Clearing Intangibles Down Payments made
17008000	Accumulated Depreciation - Computer Software
19310000	Internal Development
19320000	Intangible Assets
19410000	Accumulated amortization - Internal Development
19420000	Accumulated depreciation - Intangible Assets

Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.

Process Related Information

Example- Asset acquisition, Computer Software

Test script for J62

Process step **Acquisition without Order (Integrated AP)**

In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Example- intangible assets

Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

Acquistion of Computer Software:

Debit	Credit

16008000 Computer Software 12000 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 12000 EUR

19320000 - Intangible Assets

G/L Account Number (I_SAKNR)	19320000
G/L Acct Long Text (SKAT)	Intangible Assets
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16008000	Computer Software
16011500	Input Tax Clearing Intangibles Down Payments made
17008000	Accumulated Depreciation - Computer Software
19310000	Internal Development
19320000	Intangible Assets
19410000	Accumulated amortization - Internal Development
19420000	Accumulated depreciation - Intangible Assets

Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.

Process Related Information	**Example- Asset acquisition, Computer Software** Test script for J62 Process step **Acquisition without Order (Integrated AP)** In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business. **Example- intangible assets** Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

Acquistion of Computer Software:

Debit	Credit
16008000 Computer Software 12000 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 12000 EUR

19410000 - Accumulated amortization - Internal Development

G/L Account Number (I_SAKNR)	19410000
G/L Acct Long Text (SKAT)	Accumulated amortization - Internal Development
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)

16008000	Computer Software
16011500	Input Tax Clearing Intangibles Down Payments made
17008000	Accumulated Depreciation - Computer Software
19310000	Internal Development
19320000	Intangible Assets
19410000	Accumulated amortization - Internal Development
19420000	Accumulated depreciation - Intangible Assets

Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.

Process Related Information

Example- Asset acquisition, Computer Software

Test script for J62

Process step **Acquisition without Order (Integrated AP)**

In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Example- intangible assets

Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

Acquistion of Computer Software:

Debit	Credit
16008000 Computer Software 12000 EUR	7777 -Vendor Company A-Switzerland (21200000

	Payables Foreign) 12000 EUR

19420000 - Accumulated Amortization - Intangible Assets

G/L Account Number (I_SAKNR)	19420000
G/L Acct Long Text (SKAT)	Accumulated Amortization - Intangible Assets
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | INTANGIBLE ASSETS | Intangible assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Intangible Assets**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16008000	Computer Software
16011500	Input Tax Clearing Intangibles Down Payments made
17008000	Accumulated Depreciation - Computer Software
19310000	Internal Development
19320000	Intangible Assets
19410000	Accumulated amortization - Internal Development
19420000	Accumulated depreciation - Intangible Assets

Intangible Assets, such as patents, are managed in the same way as tangible assets in the system. There are no special system functions for handling the requirements of intangible assets.

Process Related Information	**Example- Asset acquisition, Computer Software** Test script for J62 Process step **Acquisition without Order (Integrated AP)** In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business. **Example- intangible assets** Company A Ltd. is re-designing its website in 2017. The Company A Ltd. will incur the following costs:

Conception and layout	14520 EUR
Programming of company data	15800 EUR
Online shop for online orders	44400 EUR
= Total costs	**74720 EUR**

The development of conception and layout (EUR 14520) and the programming of company-related data (EUR 15800) do not lead to an asset because another company can not use this data for its own purposes.

The expenses for the conception, layout and programming of company-related data (EUR 14520 EUR + 15800 EUR) EUR 30320 must be booked as an expense in any case and the expenses for the Internet sales shop can be recorded immediately as operating expenses.

Posting Examples

Intangible Assets:

Debit	Credit
19320000 Intangible Assets 74720 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 74720 EUR

Acquistion of Computer Software:

Debit	Credit
16008000 Computer Software 12000 EUR	7777 -Vendor Company A-Switzerland (21200000 Payables Foreign) 12000 EUR

16009000 - Assets under Construction

G/L Account Number (I_SAKNR)	16009000
G/L Acct Long Text (SKAT)	Assets under Construction
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Assets under Construction
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Assets under Construction**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16009000	Assets under Construction

17009000	Accumul. Depreciation - Assets under Construction

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

Testscript for **BFH Asset under Construction**

Assets under construction are a special form of tangible assets. They are usually displayed as a separate balance sheet item and therefore need a separate account determination in their asset classes. AuC has the under-construction phase and the useful life phase.

During these two phases, the asset is shown in two different balance sheet items. For this reason, they are managed using different objects or asset master records for the under-construction phase and for the completed assets.

The transfer from the under-construction phase to the completed assets is referred to as capitalization of the AuC.

When you capitalize the AuC, you transfer the values to one or more completed assets on a line item basis. The system automatically separates the transactions from the current year and previous year.

Posting Examples

- **Capitalizing the Assets under Construction:**

Debit	Credit
16002000 - Machinery & Equipment 50000 EUR	16009000 - Assets under Construction 50000 EUR

17009000 - Accumul. Depreciation - Assets under Construction

G/L Account Number (I_SAKNR)	17009000
G/L Acct Long Text (SKAT)	Accumul. Depreciation - Assets under Construction
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Depreciation account for unplanned depreciation AuC, assigned to asset class
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Assets under Construction
Used in Configuration or Master Data	X

Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Assets under Construction**, the following accounts are described: **G/L Account Number (I_SAKNR)** — **G/L Acct Long Text (SKAT)** 16009000 — Assets under Construction 17009000 — Accumul. Depreciation - Assets under Construction The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets. Features of asset accounting include: • The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry. As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.
Process Related Information	Testscript for **BFH Asset under Construction** Assets under construction are a special form of tangible assets. They are usually displayed as a separate balance sheet item and therefore need a separate account determination in their asset classes. AuC has the under-construction phase and the useful life phase. During these two phases, the asset is shown in two different balance sheet items. For this reason, they are managed using different objects or asset master records for the under-construction phase and for the completed assets. The transfer from the under-construction phase to the completed assets is referred to as capitalization of the AuC. When you capitalize the AuC, you transfer the values to one or more completed assets on a line item basis. The system automatically separates the transactions from the current year and previous year.
Posting Examples	• **Capitalizing the Assets under Construction:** **Debit** — **Credit** 16002000 - Machinery & Equipment 50000 EUR — 16009000 - Assets under Construction 50000 EUR

16010000 - Down Payments made on Tangible Assets w/o FI-AA

G/L Account Number (I_SAKNR)	16010000
G/L Acct Long Text (SKAT)	Down Payments made on Tangible Assets w/o FI-AA
G/L Account Group	ABST

Balance/ P&L Account	Balance
Account Category	Reconcil. Acct.
Account Purpose	Reconciliation account for AR
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Down Payments made fixed assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Reconciliation accounts for Year-Closing/Opening posting / Account Determ.for special G/L indicators
Account Usage	In the documentation group for **Down Payments**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
16010500	Sett. of Input Tax Down Payts Tangibles w/o FI-AA
16012000	Capitalized Down Payments made on Fixed Assets
16013000	Clearing capitalized Down Payments on Fixed Assets
21190200	Down Payments received due > 5 Years
21190100	Down Payments received due within 1-5 Years
21190000	Down Payments - Customers
21191000	Down Payment Requests Customers
21191100	Contract Liability for Down Payments
21191200	Contract Liability for Down Payment Requests
21191500	Tax on sls/purch-settlement of Customer Down Pyts
21192000	Adjustment account down payments received

Down payment is a type of payment made during the onset of the purchase of an expensive good or service. The payment typically represents only a percentage of the full purchase price.

Customer down payment requests, it is possible to automatically process down payments using payment programs.

The following accounts are **reconciliation accounts**:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
21190000	Down Payments - Customers

Process Related Information	**Process: Down Payments** A payment for a down payment request is generated. Depending on your normal payment process for payments, this step can also be executed by running the automatic payments. Testscript for J59 step: Down Payments The down payment process is as follows: Create a Down Payment Request. It can be displayed and issued to the customer. Once the Down Payment is received it should be posted. Once the goods have been delivered, you can enter the invoice without a sales order in the system. After receiving payment, post the incoming payment and clear the open items manually. The down payment will be cleared when the invoice is issued. **Process: Down Payment Request (from SD billing)** Statistical entry to Special Indicator (F) the following accounts are used: 21191100 Contract Liability for Down Payments 21191200 Contract Liability for Down Payment Requests
Posting Examples	**Process: Down Payments:** In the example, you sell a machine to a customer and request a down payment: **Debit** / **Credit** 11001000 - Bank 5000 EUR / 21190000 - Down Payments - Customers 5000 EUR After the goods have been delivered, the invoice is created: **Debit** / **Credit** 12100000 - Receivables Domestic 15000 EUR / 41000000 - Revenue Domestic - Product 15000 EUR Payment is received: **Debit** / **Credit** 11001000 - Bank 15000 EUR / 12100000 - Receivables Domestic 10000 EUR 21190000 - Down Payments - Customers 5000 EUR

16010500 - Sett. of Input Tax Down Payts Tangibles w/o FI-AA

G/L Account Number (I_SAKNR)	16010500
G/L Acct Long Text (SKAT)	Sett. of Input Tax Down Payts Tangibles w/o FI-AA
G/L Account Group	SAKO
Balance/ P&L Account	Balance

Account Category	Tax
Account Purpose	Input tax clearing on down payments
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Down Payments made fixed assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	MM account determination
Account Usage	In the documentation group for **Down Payments**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
16010500	Sett. of Input Tax Down Payts Tangibles w/o FI-AA
16012000	Capitalized Down Payments made on Fixed Assets
16013000	Clearing capitalized Down Payments on Fixed Assets
21190200	Down Payments received due > 5 Years
21190100	Down Payments received due within 1-5 Years
21190000	Down Payments - Customers
21191000	Down Payment Requests Customers
21191100	Contract Liability for Down Payments
21191200	Contract Liability for Down Payment Requests
21191500	Tax on sls/purch-settlement of Customer Down Pyts
21192000	Adjustment account down payments received

Down payment is a type of payment made during the onset of the purchase of an expensive good or service. The payment typically represents only a percentage of the full purchase price.

Customer down payment requests, it is possible to automatically process down payments using payment programs.

The following accounts are **reconciliation accounts**:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
21190000	Down Payments - Customers

Process Related Information	**Process: Down Payments** A payment for a down payment request is generated. Depending on your normal payment process for payments, this step can also be executed by running the automatic payments. Testscript for J59 step: Down Payments The down payment process is as follows: Create a Down Payment Request. It can be displayed and issued to the customer. Once the Down Payment is received it should be posted. Once the goods have been delivered, you can enter the invoice without a sales order in the system. After receiving payment, post the incoming payment and clear the open items manually. The down payment will be cleared when the invoice is issued. **Process: Down Payment Request (from SD billing)** Statistical entry to Special Indicator (F) the following accounts are used: 21191100 Contract Liability for Down Payments 21191200 Contract Liability for Down Payment Requests
Posting Examples	**Process: Down Payments:** In the example, you sell a machine to a customer and request a down payment: **Debit**: 11001000 - Bank 5000 EUR **Credit**: 21190000 - Down Payments - Customers 5000 EUR After the goods have been delivered, the invoice is created: **Debit**: 12100000 - Receivables Domestic 15000 EUR **Credit**: 41000000 - Revenue Domestic - Product 15000 EUR Payment is received: **Debit**: 11001000 - Bank 15000 EUR **Credit**: 12100000 - Receivables Domestic 10000 EUR 21190000 - Down Payments - Customers 5000 EUR

16012000 - Capitalized Down Payments made on Fixed Assets

G/L Account Number (I_SAKNR)	16012000
G/L Acct Long Text (SKAT)	Capitalized Down Payments made on Fixed Assets
G/L Account Group	ANL.
Balance/ P&L Account	Balance

Account Category	Fixed Asset
Account Purpose	Balance sheet asset account for down payments capitalized on assets under construction
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Down Payments made fixed assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Down Payments**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
16010500	Sett. of Input Tax Down Payts Tangibles w/o FI-AA
16012000	Capitalized Down Payments made on Fixed Assets
16013000	Clearing capitalized Down Payments on Fixed Assets
21190200	Down Payments received due > 5 Years
21190100	Down Payments received due within 1-5 Years
21190000	Down Payments - Customers
21191000	Down Payment Requests Customers
21191100	Contract Liability for Down Payments
21191200	Contract Liability for Down Payment Requests
21191500	Tax on sls/purch-settlement of Customer Down Pyts
21192000	Adjustment account down payments received

Down payment is a type of payment made during the onset of the purchase of an expensive good or service. The payment typically represents only a percentage of the full purchase price.

Customer down payment requests, it is possible to automatically process down payments using payment programs.

The following accounts are **reconciliation accounts**:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
21190000	Down Payments - Customers

Process Related Information	**Process: Down Payments**

	A payment for a down payment request is generated. Depending on your normal payment process for payments, this step can also be executed by running the automatic payments. Testscript for J59 step: Down Payments The down payment process is as follows: Create a Down Payment Request. It can be displayed and issued to the customer. Once the Down Payment is received it should be posted. Once the goods have been delivered, you can enter the invoice without a sales order in the system. After receiving payment, post the incoming payment and clear the open items manually. The down payment will be cleared when the invoice is issued. **Process: Down Payment Request (from SD billing)** Statistical entry to Special Indicator (F) the following accounts are used: 21191100 Contract Liability for Down Payments 21191200 Contract Liability for Down Payment Requests
Posting Examples	**Process: Down Payments:** In the example, you sell a machine to a customer and request a down payment: **Debit** | **Credit** 11001000 - Bank 5000 EUR | 21190000 - Down Payments - Customers 5000 EUR After the goods have been delivered, the invoice is created: **Debit** | **Credit** 12100000 - Receivables Domestic 15000 EUR | 41000000 - Revenue Domestic - Product 15000 EUR Payment is received: **Debit** | **Credit** 11001000 - Bank 15000 EUR | 12100000 - Receivables Domestic 10000 EUR 21190000 - Down Payments - Customers 5000 EUR

16013000 - Clearing capitalized Down Payments on Fixed Assets

G/L Account Number (I_SAKNR)	16013000
G/L Acct Long Text (SKAT)	Clearing capitalized Down Payments on Fixed Assets
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Fixed Asset

Account Purpose	Clearing account for posting downpayments
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Down Payments made fixed assets
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Down Payments**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
16010500	Sett. of Input Tax Down Payts Tangibles w/o FI-AA
16012000	Capitalized Down Payments made on Fixed Assets
16013000	Clearing capitalized Down Payments on Fixed Assets
21190200	Down Payments received due > 5 Years
21190100	Down Payments received due within 1-5 Years
21190000	Down Payments - Customers
21191000	Down Payment Requests Customers
21191100	Contract Liability for Down Payments
21191200	Contract Liability for Down Payment Requests
21191500	Tax on sls/purch-settlement of Customer Down Pyts
21192000	Adjustment account down payments received

Down payment is a type of payment made during the onset of the purchase of an expensive good or service. The payment typically represents only a percentage of the full purchase price.

Customer down payment requests, it is possible to automatically process down payments using payment programs.

The following accounts are **reconciliation accounts**:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16010000	Down Payments made on Tangible Assets w/o FI-AA
21190000	Down Payments - Customers

Process Related Information	**Process: Down Payments** A payment for a down payment request is generated.

	Depending on your normal payment process for payments, this step can also be executed by running the automatic payments. Testscript for J59 step: Down Payments The down payment process is as follows: Create a Down Payment Request. It can be displayed and issued to the customer. Once the Down Payment is received it should be posted. Once the goods have been delivered, you can enter the invoice without a sales order in the system. After receiving payment, post the incoming payment and clear the open items manually. The down payment will be cleared when the invoice is issued. **Process: Down Payment Request (from SD billing)** Statistical entry to Special Indicator (F) the following accounts are used: 21191100 Contract Liability for Down Payments 21191200 Contract Liability for Down Payment Requests
Posting Examples	**Process: Down Payments:** In the example, you sell a machine to a customer and request a down payment: **Debit** / **Credit** 11001000 - Bank 5000 EUR / 21190000 - Down Payments - Customers 5000 EUR After the goods have been delivered, the invoice is created: **Debit** / **Credit** 12100000 - Receivables Domestic 15000 EUR / 41000000 - Revenue Domestic - Product 15000 EUR Payment is received: **Debit** / **Credit** 11001000 - Bank 15000 EUR / 12100000 - Receivables Domestic 10000 EUR 21190000 - Down Payments - Customers 5000 EUR

16000000 - Land & Land Improvements

G/L Account Number (I_SAKNR)	16000000
G/L Acct Long Text (SKAT)	Land & Land Improvements
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes

Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Land, land rights and buildings
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Land, land rights and buildings**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16000000	Land & Land Improvements
16001000	Buildings
16003000	Building Improvements
17000000	Accumulated Depreciation - Land Improvements
17001000	Accumulated Depreciation - Buildings
17003000	Accumulated Depreciation - Building Improvements

The Financial Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.
- As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management (MM) component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting (FI) and Controlling (CO) components.

Process Related Information

- **Process 1: Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Process 2: Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

Process step Manage Depreciation Run:

In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Process 3: Unplanned Depreciation**

  Test script for J62:

  Process step Asset Unplanned Depreciation

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Process 1: Fixed Assets**

  The company is buying a new building. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 100000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 100000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16001000 - Buildings 100000 EUR	16014100 - Clearing Account for Asset Acquisition 100000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was damaged completely.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

16001000 - Buildings

G/L Account Number (I_SAKNR)	16001000
G/L Acct Long Text (SKAT)	Buildings
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Land, land rights and buildings
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA account determination for JP / Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Land, land rights and buildings**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16000000	Land & Land Improvements
16001000	Buildings
16003000	Building Improvements
17000000	Accumulated Depreciation - Land Improvements
17001000	Accumulated Depreciation - Buildings
17003000	Accumulated Depreciation - Building Improvements

The Financial Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.
- As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management (MM) component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting (FI) and Controlling (CO) components.

Process Related Information	• **Process 1: Fixed Assets** Test script for J62: Process step Acquisition without Order (Integrated AP)

In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Process 2: Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Process 3: Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Process 1: Fixed Assets**

  The company is buying a new building. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 100000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 100000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16001000 - Buildings 100000 EUR	16014100 - Clearing Account for Asset Acquisition 100000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR

- 4th year 10000 EUR, depreciation, book value 10000 EUR
- 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was damaged completely.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

16003000 - Building Improvements

G/L Account Number (I_SAKNR)	16003000
G/L Acct Long Text (SKAT)	Building Improvements
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Land, land rights and buildings
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Land, land rights and buildings**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16000000	Land & Land Improvements
16001000	Buildings
16003000	Building Improvements
17000000	Accumulated Depreciation - Land Improvements
17001000	Accumulated Depreciation - Buildings
17003000	Accumulated Depreciation - Building Improvements

The Financial Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

- As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management (MM) component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting (FI) and Controlling (CO) components.

Process Related Information

- **Process 1: Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Process 2: Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Process 3: Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Process 1: Fixed Assets**

  The company is buying a new building. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 100000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 100000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16001000 - Buildings 100000 EUR	16014100 - Clearing Account for Asset Acquisition 100000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

The company car has acquisition costs of 50.000 EUR.

The depreciation plan is the following:

- 1st year 10000 EUR depreciation, book value 40000 EUR
- 2nd year 10000 EUR, depreciation, book value 30000 EUR
- 3rd year 10000 EUR, depreciation, book value 20000 EUR
- 4th year 10000 EUR, depreciation, book value 10000 EUR
- 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was damaged completely.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

17000000 - Accumulated Depreciation - Land Improvements

G/L Account Number (I_SAKNR)	17000000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Land Improvements
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Land, land rights and buildings
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Land, land rights and buildings**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16000000	Land & Land Improvements
16001000	Buildings
16003000	Building Improvements

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
17000000	Accumulated Depreciation - Land Improvements
17001000	Accumulated Depreciation - Buildings
17003000	Accumulated Depreciation - Building Improvements

The Financial Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.
- As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management (MM) component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting (FI) and Controlling (CO) components.

Process Related Information

- **Process 1: Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Process 2: Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Process 3: Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Process 1: Fixed Assets**

  The company is buying a new building. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 100000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 100000 EUR

The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16001000 - Buildings 100000 EUR	16014100 - Clearing Account for Asset Acquisition 100000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

The company car has acquisition costs of 50.000 EUR.

The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was damaged completely.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

17001000 - Accumulated Depreciation - Buildings

G/L Account Number (I_SAKNR)	17001000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Buildings
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Land, land rights and buildings

Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Land, land rights and buildings**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16000000	Land & Land Improvements
16001000	Buildings
16003000	Building Improvements
17000000	Accumulated Depreciation - Land Improvements
17001000	Accumulated Depreciation - Buildings
17003000	Accumulated Depreciation - Building Improvements

The Financial Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.
- As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management (MM) component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting (FI) and Controlling (CO) components.

Process Related Information

- **Process 1: Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Process 2: Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Process 3: Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Process 1: Fixed Assets**

  The company is buying a new building. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 100000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 100000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16001000 - Buildings 100000 EUR	16014100 - Clearing Account for Asset Acquisition 100000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was damaged completely.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

17003000 - Accumulated Depreciation - Building Improvements

G/L Account Number (I_SAKNR)	17003000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Building Improvements
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Land, land rights and buildings
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Land, land rights and buildings**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16000000	Land & Land Improvements
16001000	Buildings
16003000	Building Improvements
17000000	Accumulated Depreciation - Land Improvements
17001000	Accumulated Depreciation - Buildings
17003000	Accumulated Depreciation - Building Improvements

The Financial Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.
- As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management (MM) component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting (FI) and Controlling (CO) components.

Process Related Information	

- **Process 1: Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Process 2: Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Process 3: Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Process 1: Fixed Assets**

  The company is buying a new building. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 100000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 100000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16001000 - Buildings 100000 EUR	16014100 - Clearing Account for Asset Acquisition 100000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR

- 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was damaged completely.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

16004000 - Motor Vehicles

G/L Account Number (I_SAKNR)	16004000
G/L Acct Long Text (SKAT)	Motor Vehicles
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value

	Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit

16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

The company car has acquisition costs of 50.000 EUR.

The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)

- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

16005000 - Office Equipment

G/L Account Number (I_SAKNR)	16005000
G/L Acct Long Text (SKAT)	Office Equipment
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account for asset, not assinged to asset class

Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR

- 2nd year 10000 EUR, depreciation, book value 30000 EUR
- 3rd year 10000 EUR, depreciation, book value 20000 EUR
- 4th year 10000 EUR, depreciation, book value 10000 EUR
- 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without

	a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

16006000 - Furniture and Fixtures

G/L Account Number (I_SAKNR)	16006000
G/L Acct Long Text (SKAT)	Furniture and Fixtures
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA account determination for JP / Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles

17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually,

	all Low value assets acquired in a fiscal year must be included in the pool depreciation.
Posting Examples	

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit

65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

16007000 - Computer Hardware and Equipment

G/L Account Number (I_SAKNR)	16007000

G/L Acct Long Text (SKAT)	Computer Hardware and Equipment
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA account determination for JP / Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information	• **Fixed Assets** Test script for J62: Process step **Acquisition without Order (Integrated AP)** In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business. Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)** In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved. • **Depreciation** All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement. Test script for J62: Process step **Manage Depreciation Run**: In this activity, you can create a depreciation run in asset accounting as part of your periodical business. • **Unplanned Depreciation** Test script for J62: Process step **Asset Unplanned Depreciation** In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run. • **Low Value Assets** Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.
Posting Examples	• **Process 1 Fixed Assets** The company is buying a new car. The asset Acquisition will be posted to a vendor as the following: **Debit** / **Credit** 16014100 - Clearing Account for Asset Acquisition 10000 EUR / 7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles. **Debit** / **Credit** 16004000 - Motor Vehicles 10000 EUR / 16014100 - Clearing Account for Asset Acquisition 10000 EUR • **Process 2: Depreciation, first year** **Debit** / **Credit**

64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

The company car has acquisition costs of 50.000 EUR.

The depreciation plan is the following:

- 1st year 10000 EUR depreciation, book value 40000 EUR
- 2nd year 10000 EUR, depreciation, book value 30000 EUR
- 3rd year 10000 EUR, depreciation, book value 20000 EUR
- 4th year 10000 EUR, depreciation, book value 10000 EUR
- 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules

≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

16020000 - Low Value Assets

G/L Account Number (I_SAKNR)	16020000
G/L Acct Long Text (SKAT)	Low Value Assets
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment

16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

Process step Asset Unplanned Depreciation

In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

Example Other Countries:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

	The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

17004000 - Accumulated Depreciation - Motor Vehicles

G/L Account Number (I_SAKNR)	17004000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Motor Vehicles
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

The company car has acquisition costs of 50.000 EUR.

The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
  - Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

17005000 - Accumulated Depreciation - Office Equipment

G/L Account Number (I_SAKNR)	17005000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Office Equipment
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or	FI-AA - G/L accounts value adjustment

Master Data	
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

Test script for J62:

Process step **Manage Depreciation Run**:

In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

    Example Germany:

    Linear depreciation over the useful life.

    - Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
    - Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

      The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

      The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

      Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

      For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or

		amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets. **Posting rule No. 3:** Pool depreciation, Posting depreciation - Low value assets/Compound items German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**. The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

17006000 - Accumulated Depreciation - Furniture and Fixtures

G/L Account Number (I_SAKNR)	17006000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Furniture and Fixtures
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value

	Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit

16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

The company car has acquisition costs of 50.000 EUR.

The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)

- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

17007000 - Accumulated Depreciation - Computer Hardware

G/L Account Number (I_SAKNR)	17007000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Computer Hardware
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes

Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles
17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

Posting Examples

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR

- 2nd year 10000 EUR, depreciation, book value 30000 EUR
- 3rd year 10000 EUR, depreciation, book value 20000 EUR
- 4th year 10000 EUR, depreciation, book value 10000 EUR
- 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit
65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without

	a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

17020000 - Accumulated Depreciation - Low Value Assets

G/L Account Number (I_SAKNR)	17020000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Low Value Assets
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Other equipment, operating and office equipment
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Other equipment, operating and office equipment**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
16004000	Motor Vehicles
16005000	Office Equipment
16006000	Furniture and Fixtures
16007000	Computer Hardware and Equipment
16020000	Low Value Assets
17004000	Accumulated Depreciation - Motor Vehicles

17005000	Accumulated Depreciation - Office Equipment
17006000	Accumulated Depreciation - Furniture and Fixtures
17007000	Accumulated Depreciation - Computer Hardware
17020000	Accumulated Depreciation - Low Value Assets

The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets.

Features of asset accounting include:

- The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry.

As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.

Process Related Information

- **Fixed Assets**

  Test script for J62:

  Process step **Acquisition without Order (Integrated AP)**

  In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business.

  Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

  In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

- **Low Value Assets**

  Low value assets which are acquired can be amortized in different ways depending on legal requirements. The immediate depreciation of the Low value assets can be exercised individually,

	all Low value assets acquired in a fiscal year must be included in the pool depreciation.
Posting Examples	

- **Process 1 Fixed Assets**

  The company is buying a new car. The asset Acquisition will be posted to a vendor as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 10000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 10000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16004000 - Motor Vehicles 10000 EUR	16014100 - Clearing Account for Asset Acquisition 10000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3: Unplanned Depreciation, someone of the Company xy has had an accident in the second year with the company car. The company car was complete damaged.**

Debit	Credit
64030000 - Unplanned Depreciation Expense 40000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 40000 EUR

- **Process 4: Low Value Assets**

  Example Other Countries:

  Linear depreciation over the useful life.

  - Immediate depreciation, at cost of up to low values, for example 500 EUR. The low value is different in the countries.

Debit	Credit

65100000 - Office Supplies 500 EUR	16020000 - Low Value Assets 500 EUR

Example Germany:

Linear depreciation over the useful life.

- Immediate depreciation, at cost of up to 410 EUR (from the year of **2018** 800 EUR)
- Pool depreciation and formation of a collecting cost, for all Low value assets with acquisition costs, between 150 and 1.000 EUR

Debit	Credit
65100000 - Office Supplies 410 EUR	16020000 - Low Value Assets 410 EUR

The immediate depreciation of the Low value assets can be exercised individually, all Low value assets acquired in a fiscal year must be included in the pool depreciation.

The company has selection options (see below):

Aquisition and production costs, without VAT	Posting rules
≤ 150 EUR, from 2018 ≤ 250 EUR	No. 1) Immediately removable, without a register of assets
≥ 150 EUR, ≤ 410EUR, from 2018 ≤ 800 EUR	No. 2) Immediately removable, with a register of assets or Low value assets-compound item without a register of assets
≥ 410 EUR, ≤ 1.000 EUR	No. 3) compound item - option, without a register of assets
> 1.000 EUR	No. 4) activating

Posting rule No. 2: Immediate depreciation, low value asset - posting to410 EUR

For assets, up to EUR 410, an immediate depreciation can be made that is posted directly to an expense account, or alternatively, to a Low value asset account. If the asset is booked to a Low value asset account, it is released or amortized immediately at the end of the year. In this case, the economic goods no longer have to be recorded in the register of assets.

Posting rule No. 3: Pool depreciation, Posting depreciation - Low value assets/Compound items

German tax law allows minor assets with a purchase price of EUR 150 to EUR 1.000 to be grouped and depreciated as a group **over five years**.

The respective collective item is released with an effect on profit in the year of building and the following four fiscal year with one fifth in.

16002000 - Machinery & Equipment

G/L Account Number (I_SAKNR)	16002000

G/L Acct Long Text (SKAT)	Machinery & Equipment
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Technical equipment and machinery
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Balance sheet accounts for depreciation areas
Account Usage	In the documentation group for **Technical equipment, operating and office equipment**, the following accounts are described: **G/L Account Number (I_SAKNR)** — **G/L Acct Long Text (SKAT)** 16002000 — Machinery & Equipment 17002000 — Accumulated Depreciation - Machinery & Equipment The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets. Features of asset accounting include: • The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry. As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.
Process Related Information	• **Fixed Assets** Test script for J62: Process step **Acquisition without Order (Integrated AP)** In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business. Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)** In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved. • **Depreciation** All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

Test script for J62:

Process step **Manage Depreciation Run**:

In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Fixed Assets**

  The company is buying a new machinery. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 20000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 20000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16002000 - Machinery & Equipment 20000 EUR	16014100 - Clearing Account for Asset Acquisition 20000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation**, someone of the Company xy has had an accident in the second year with one of their machineries and it is not possible to work with it anymore.

Debit	Credit
64030000 - Unplanned Depreciation Expense 10000 EUR	17002000 - Accumulated Depreciation - Machinery & Equipment 10000 EUR

17002000 - Accumulated Depreciation - Machinery & Equipment

G/L Account Number (I_SAKNR)	17002000
G/L Acct Long Text (SKAT)	Accumulated Depreciation - Machinery & Equipment
G/L Account Group	ANL.
Balance/ P&L Account	Balance
Account Category	Fixed Asset
Account Purpose	Reconcil. Account, assigned to asset classes
Account Hierarchy Level	ASSETS | NON-CURRENT ASSETS | PROPERTY, PLANT AND EQUIPMENT | Technical equipment and machinery
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	FI-AA - G/L accounts value adjustment
Account Usage	In the documentation group for **Technical equipment, operating and office equipment**, the following accounts are described: **G/L Account Number (I_SAKNR)** — **G/L Acct Long Text (SKAT)** 16002000 — Machinery & Equipment 17002000 — Accumulated Depreciation - Machinery & Equipment The Asset Accounting (FI-AA) component is used for managing and supervising fixed assets with the SAP system. In Financial Accounting, it serves as a subsidiary ledger to the General Ledger, providing detailed information on transactions involving fixed assets. Features of asset accounting include: • The Financial Asset Accounting component is intended for international use in many countries, regardless of the nature of the industry. As a result of integration in the SAP system, Asset Accounting transfers data directly to and from other SAP components. For example, it is possible to post from the Materials Management component directly to FI-AA. When an asset is purchased or produced in-house, you can directly post the invoice receipt or goods receipt, or the withdrawal from the warehouse, to assets in the AA component. At the same time, you can pass on depreciation and interest directly to the Financial Accounting and Controlling components.
Process Related Information	• **Fixed Assets** Test script for J62: Process step **Acquisition without Order (Integrated AP)** In this activity, you can post an asset acquisition without a purchase order directly against a vendor as part of your daily business. Process step **Post Acquisition with Automatic Offsetting Entry (Non-Integrated)**

In this activity, you can post an asset acquisition without a purchase order automatically against a clearing account as part of your daily business. No vendor is involved.

- **Depreciation**

  All types of depreciation are calculated and initially kept in the form of planned values in the Fixed Assets application. After the periodically started depreciation posting run, depreciation values are also displayed in the G/L accounts and the financial statement.

  Test script for J62:

  Process step **Manage Depreciation Run**:

  In this activity, you can create a depreciation run in asset accounting as part of your periodical business.

- **Unplanned Depreciation**

  Test script for J62:

  Process step **Asset Unplanned Depreciation**

  In this activity, you can manually enter an unplanned depreciation amount to be posted within the next depreciation run.

Posting Examples

- **Fixed Assets**

  The company is buying a new machinery. The asset Acquisition will be posted as the following:

Debit	Credit
16014100 - Clearing Account for Asset Acquisition 20000 EUR	7666 Vendor Company XY (21100000 - Payables Domestic) 20000 EUR

  The Clearing Account for Asset Acquisition is used to post the asset acquisition in different ledgers according to the different accounting principles.

Debit	Credit
16002000 - Machinery & Equipment 20000 EUR	16014100 - Clearing Account for Asset Acquisition 20000 EUR

- **Process 2: Depreciation, first year**

Debit	Credit
64004000 - Depreciation Expense - Motor Vehicles 10000 EUR	17004000 - Accumulated Depreciation - Motor Vehicles 10000 EUR

  The company car has acquisition costs of 50.000 EUR.

  The depreciation plan is the following:

  - 1st year 10000 EUR depreciation, book value 40000 EUR
  - 2nd year 10000 EUR, depreciation, book value 30000 EUR
  - 3rd year 10000 EUR, depreciation, book value 20000 EUR
  - 4th year 10000 EUR, depreciation, book value 10000 EUR
  - 5th year 10000 EUR, depreciation, book value 0 EUR

- **Process 3 Unplanned Depreciation**, someone of the Company xy has had an accident in the second year with one of their machineries and it is not possible to work with it anymore.

Debit	Credit
64030000 - Unplanned Depreciation Expense 10000 EUR	17002000 - Accumulated Depreciation - Machinery & Equipment 10000 EUR