



SAP® BUSINESSOBJECTS™ PLANNING AND CONSOLIDATION, VERSION FOR THE MICROSOFT PLATFORM STARTER KIT FOR IFRS

■ Configuration Design - Release 1

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Introduction

1. Document Objective

This document describes how the SAP® BusinessObjects™ Planning and Consolidation version for the Microsoft Platform, starter kit for IFRS was designed. The first chapter is divided into business topics; for each topic the design principles are explained as a response to the related user requirement. The second chapter summarizes the configuration objects mentioned in the first chapter by product entry point. Appendices available in chapter 3 are screenshots referenced in the first two chapters, which provide more details about the contents of tables, scripts, and the configuration of schedules and reports.

Before you attempt to change the configuration, we highly recommend that you read this document thoroughly, in order to understand how configuration objects interact in the solution, and how to enhance the Starter Kit in accordance with the way it was designed, when adapting the kit to the project's specific requirements.

2. Legend



Objectives / Requirements



Design principles



Consequences on the operating process



Warning



Database diagram



Accounting diagram

*Blue
italic*

Leveraged Planning & Consolidation product feature

Italic

Configuration object's name in the Starter Kit

A. Design Principles by Business Requirement

1. General Reporting Principles

1.1. Reporting Cycle



The IFRS Starter Kit is designed to support a full-consolidation scenario for actual data. The reporting cycle encompasses preparatory tasks, data entry tasks, consolidation tasks, and data retrieval through a library of reports.



The consolidation scenario is built for actuals and is divided into 4 main *Business Process Flows*:

- *Preparatory tasks*: Maintain exchange rates, consolidation scope, and run balance carry forward
- *Data entry*: Load files or manual entry of balance sheet, income statement, notes. Run data validation and data submission.
- *Consolidation tasks*: Run consolidation, post manual adjustments, check data consistency, run reports
- *Reports library*

The *Data entry tasks* BPF is designed for local users whereas *Preparatory tasks* and *Consolidation tasks* BPFs are designed for central users. One consolidation process is defined for all consolidation frequencies (monthly, quarterly...).

The consolidation data is stored in a consolidation-type *application* named *CONSOLIDATION*. An '*ACTUAL*' *category* ID is created and used for that purpose.



For the successive consolidation reporting cycles, instances of the BPFs listed above are identified by the *Actual* Id.

1.2. Accounting Principles

1.2.1. Financial Standard



Reported data is consolidated according to IFRS. Local data can be collected following IFRS, or in local GAAP, and subsequently adjusted to IFRS in input schedules.



Local data is stored on the *INPUT* AuditID¹ (*datasource* type *dimension*). Subsequent adjustments in input schedules are stored on the *INPUTADJ* Audit ID:

- on a dedicated column (B/S closing balances);

The selection of AuditIDs in column is defined in the *MemberSet* parameter of the Audit ID expansion, using the *DATASRC_TYPE* *property* (*DATASRC_TYPE*="I");

- by selection of the Audit ID (other schedules);

The user can select the Audit ID in the "Input Level" field of the schedule. This option uses the *EVMBR* function. Thanks to a specific *Member Access Profile*, (named "Audit ID entry levels") only "Input" Audit IDs (base members of "ALL_INPUT") can be selected by local end users.

It is, therefore, possible to dynamically enhance the list of local restatement AuditIDs available in schedules by assigning the same property value and hierarchical node to the new AuditID(s).

1.2.2. Income Statement



The Income Statement is disclosed by function. A parallel presentation by nature is also available for the Operating Profit. (See § 1.3.2 page 10).

1.3. Reporting Indicators



The chart of accounts is built in a way that makes it possible to map accounts with IFRS taxonomy items.

More details on publishing under the XBRL format with the Starter Kit is supplied in § 8.

1.3.1. Reference indicators

1.3.1.1. Financial Statements items



Reference indicators include balance sheet (B/S) accounts and income statement (I/S) accounts.

- The Statement of Financial Position - or Balance Sheet (B/S) - distinguishes between the following items:
 - Non-current / Current items²
 - Gross values / depreciation and impairment / Net values
- The Income Statement (I/S) is composed of the following blocks of accounts:

¹ Audit ID are described in § A.4.1.5 page 24

² In accordance with IAS1 - Financial Statements

- Gross Profit
- Other Operating Expenses
- Financial Result
- Tax (Current and Deferred)
- Profit from Discontinued Operations

The requirements regarding the Statement of Cash Flows are detailed in § 6 page 36.



Structure of the Chart of Accounts

The chart of accounts is organized with *hierarchies*. Accounts are always included in a parent member account by populating the *PARENTH1* field in the *ACCOUNT dimension*.

The following hierarchies are defined:

- Balance sheet: includes assets accounts (Axxxx), Equity accounts (Exxxx) and Liabilities accounts (Lxxxx);
- Group Income: includes all P&L accounts (Rxxxx).

Codification

The codification principles allows the user to do the following:

- identify the account type (Assets, Equity, ...) and subtype (for the second digit, 1 = Non Current item, 2 = Current item).
- sort accounts in logical order in reports such as the Income Statement, where the user may use the *Drill Down* capability by displaying the breakdown above the total account from where the *Drill Down* is triggered. In such reports, the *EVDRE* sorting options are activated. By default, the Drill Down action inserts the breakdown after the total.

In this respect, the codification for total accounts follows the same principles. The suffix T allows the user to distinguish between total accounts and leaf-level accounts.

1.3.1.2. Balance Sheet Movements



Changes in the B/S items are captured or calculated as follow in order to be able to calculate the Cash Flow Statement items and to produce the Statement of changes in equity as follows:

- for current assets and liabilities (Gross value): the net variation is calculated and displayed in schedules,
- for other B/S accounts, a detailed analysis of movements is required,
- specific operations are identified separately for all B/S accounts: Transfer, Changes in accounting policies, restructuring (transfer of B/S accounts from the acquired to the acquiring company in case of an internal merger),
- opening balances are automatically calculated from the closing balance of the previous year.



Using a FLOW Dimension

The *FLOW dimension* (Subtable type) is used to detail the value change between opening balance (*F00*) and closing balance (*F99*) for balance sheet accounts. All flows, excluding *F99*, are included in a parent member "Closing-Calculated" (*END*) in order to:

- check easily that the sum of the opening balance and the period movement equals the closing position in reports (*END=F99*);
- select dynamically the opening flow and movement flows in reports.

Accounts / Flows Combinations

- The following common flows are valid for all B/S accounts:
 - Positions: *F00*-Opening, *F99*-Closing
 - Specific flows (except for some equity accounts): *F50*-Transfer, *F60*-Changes in accounting policies, *F70*-Restructuring (=internal merger)
- Additional relevant flows depend on accounts. This link is defined in the *FLOWAN* account *property*. (See *Appendix 4*). This property is used as follows:
 - in input schedules to grey out cells that correspond to inconsistent Account-Flow crossovers;
 - in journal entries to check the consistency of the flow against the account used in the journal entry. This is defined in the *Journal Validation rules* (Dimension dependencies menu and *Member filters*). (See *Appendix 5*).
 - ◆ Flows *F20-Increase/Allowance* and *F30-Decrease* apply to both "Gross values" accounts and "Depreciation / Impairment" accounts.
 - ◆ Flow *F35-Decrease/Used* is dedicated to depreciation and impairment accounts when the depreciation or provision is used.
- For P&L accounts, only flow *F99-Closing* is used.

Flow Calculations and Controls

- For all B/S accounts, the net variation (i.e Closing balance - [Opening balance + specific flows]) is calculated in flow *F15-Variation*. This calculation is included in the *default script*, which enables a real time calculation as and when the data is input / imported at local level. (see *Appendix A.1*).
- For non current accounts, the net variation must be distributed on relevant flows in the corresponding schedule. When saving new values, the variation flow (*F15*) is calculated again and must be zero in the schedule. The controls are performed during the data validation via specific *validation rules*. The flow *F15* then highlighted in schedules (see *Appendix 3*).
- For current accounts (excluding provisions and allowances accounts) the net variation amount is not distributed on flows and remains on the Net variation flow (*F15*).

Opening Balances

For input data, the calculation of opening balances is executed centrally by using the *Data Manager Package* "CopyOpening" with the *Carry Forward Rules* defined as follow:

- Source account: TBS (all B/S accounts)
- Source flow: F99-Closing balance
- Destination flow: F00-Opening balance



Reminder - Input AuditIDs: Input data is identified by the members of the AuditID dimension with the property DATASRC_TYPE = I (Input). More information regarding this dimension is available in 4.1.5 page 24.

1.3.1.3. Focus on Equity Account Calculations



The appropriation of the Net income in retained earnings is disclosed in the balance sheet. The closing position for the net income of the period is manually entered as with any other B/S item. Some automatic calculations in the equity are defined to ease the data entry as follows:

- the movement related to the net income of the period is calculated from the P&L statement;
- the Net income opening balance is fully allocated via a specific flow;
- the amount allocated manually to Share Premiums decreases amount automatically allocated in retained earnings.



The required automatic calculations are included in the Default script, which enables a real time calculation. (See *Appendix 2*)

| | | F00 | F99 | F05 | F06 | F10 |
|--------------|---------------------------------|------------------|------------------|---------------------------|----------------------|------------|
| | | Opening position | Closing position | Net income allocation N-1 | Gross dividends paid | Net income |
| E1110 | Capital | | | | | |
| E1210 | Share premium | | | ● | | |
| E1310 | Revaluation and other reserves | | | | | |
| E1320 | Hedging reserves | | | | | |
| E1330 | Def. taxes recognized in equity | | | | | |
| E1410 | Treasury shares | | | | | |
| E1500 | Net income for the period | | | = - F00 | | = P&L |
| E150S | Net income - Balancing account | | | | | |
| E1510 | Retained earnings | | | = Δ | | |
| E999T | Total Equity | | | =0 | | |

Legend:

- Input
- = Calculated

1.3.2. Additional Analyses



Maturity

Financial and trade assets and liabilities are also disclosed with a maturity analysis broken down as follows:

- Less than 1 year
- From 1 to 5 years
- More than 5 years

Cost by nature

Operating profit is also disclosed by nature of cost:

- Sales
- Staff costs
- Impairment costs
- Restructuring costs
- Others operating items

Headcounts

Headcounts are broken down by employee type as follows:

- Managers
 - Technicians
 - Employees
 - Other employees
- The requirements regarding Segment Reporting - notably Sales by Geography - are described in § 2 Segment Reporting page 14.
 - The presentation of Other Comprehensive Income is not defined in the Starter Kit.



Data Structure and Management - General Principle

- In addition to all the *dimensions* of the *CONSOLIDATION* application, a user-defined *dimension* named *ANALYSIS*¹ is created. Because of the specific dimensionality of these additional analyses which do not apply to all financial accounts, a dedicated consolidation-type *application*, named *DISCLOSURES*, is defined, which includes the *ANALYSIS* dimension.
- *Accounts* needed for the breakdown of costs by nature and statistical accounts defined in a dedicated hierarchy "Disclosures and other items".
- A technical *flow* "X99-Analysis" is used for additional analyses. This is because no balance carry forward rule is defined for this flow, contrary to F99.
- The use of the *DISCLOSURES* application is integrated in the *Business Process Flows* described in § 1.1 and includes the following step "Push data to the *DISCLOSURES* application". A specific *Data management package* (*PushToDisclosures*) is defined to push

¹ This dimension is named ANALYSIS because it will be used to cover different reporting needs.

data from the *CONSOLIDATION* application to the *DISCLOSURES* application for further analysis. This package runs a dedicated *script logic* (*PushToDisclosure.LGF*) that does the following:

- copies input data (Audit ID with property DATASRC_TYPE= I) in local currency (ConsoScope=LC) for all accounts relevant for additional analyses, for example, accounts with property DISCL_AN=GEO (Geography) or MAT (=Maturity);
 - calculates the Operating profit account (*TX399TECH*) in the *DISCLOSURES* application from the Operating profit (*R399T*) in the *CONSOLIDATION* application.
- The following schedules are created to collect disclosure data:
 - *Input schedules*: Geography, Maturity, Operating profit by nature, Headcounts
 - *IC input schedules* for Intercompany on disclosures data.

Maturity

The selection of accounts for the additional analysis collection by maturity is defined with the *DISCL_AN* account *property* (value "MAT") (See § 4.3.1 page 26 for inter-company elimination).

Cost by Nature

Dedicated accounts are used for the analysis of operating profit by nature (included in parent member *X399T*). As these accounts are for *DISCLOSURES* only, they are assigned the "DIS" value for the *GROUP* property.

In order to ensure the consistency between the operating profit in the *CONSOLIDATION* application and the *DISCLOSURES* application, the following occurs:

- a technical account (*TX399TECH*) is calculated in the *CONSOLIDATION* application, and stores the operating profit value;
- this technical account value is duplicated in the *DISCLOSURES* application.

Headcounts

Dedicated accounts are used to breakdown headcounts by employee type. They are included in parent member *XS199T*. They are identified with the DIS value of the *GROUP* property.

1.3.3. Controls



To secure the correctness of consolidated statements, including the Statement of Cash Flows and the Statement of Changes in Equity, the quality of reported data is checked at local level (entity by entity) and at central level for all entities.

The following groups of controls are performed:

- Balance Sheet: balance of the opening and closing position , consistency of the gross value / amortization and impairment, net income in equity vs I/S;
- Flows: authorized flows, allowance and write-back versus I/S, balancing flows;
- Elimination accounts (central-level control).

1.3.3.1. Validations at Local Level



Validations at local level are based on validation accounts calculated using the *Data Management Package* "RunValidation" which executes the "Validation.Igf" script logic. This script applies to input data (Audit ID with property DATASRC_TYPE=I) in local currency (CONSOSCOPE=LC). This script includes the following steps:

- Execution of the standard *stored procedure* *SPRUNVALID* to calculate validation accounts based on the validation rules
- Calculation of the CTRL_FLAG account: value =0 or 1, depending on the controls results.

The *validation rules* consider only the values not broken down by inter-company (INTERCO=I_NONE), and the calculated value is always recorded on flow F99-Closing.

Different reports are defined to show the controls results:

- C1_CONTROL-Flows vs Accounts

This report displays the values on authorized flows, and highlights possible inconsistencies between closing balance and flows.

This report also calculates the number of errors, and stores it in a dedicated account CTRL_7_001, retrieved in the control report C2_CONTROL-Accounting.

- C2_CONTROL-Accounting

This report shows the validation accounts (opening and closing balances), calculated by the *validation rules*, and the corresponding number of errors.

As an exception to other accounts, the descriptions and translations are not retrieved from the account property but included directly in the report for the following reasons:

- the built-in length of the default language is 50 digits - that is, the length of the EVDESCRIPTION property - which is not suitable for the validation controls' specific descriptions
- the validation accounts are specific to validation reports. It is not necessary to store the related descriptions and translation centrally in the database.

As a consequence, the list of validation accounts is not updated dynamically by using the EVDRE expansion option since descriptions are associated manually one by one to the respective account.

The report keeps the control results distinct by input AuditIDs over different columns, i.e. by default the "Company input" and "Input adjustments", corresponding to the INPUT and INPUTADJ AuditIDs.

- X1-CONTROL-IC

This report shows possible inconsistencies between the account total (Interco=I_NONE) and the breakdown by Interco (Interco=All_Interco) for Intercompany accounts (property ISINTERCO=Y) at opening (Flow=F00) and at closing (FLOW=F99).

Example: the I_NONE value should be greater than the sum of the breakdown All_Interco).

1.3.3.2. Control Dashboard at Central Level



The validation of data at central level is performed through control *reports*:

- *02-Data Consistency Dashboard.xlt*

This reports shows entities in column, and checks in the rows the following:

- The B/S is balanced for all flows defined as balance (*property BALANCED=Y*), such as Opening, Closing, Incoming entities, Transfer...
- The consistency of the reported closing balance (F99) and the calculated closing balance (parent member *END*) for assets and liabilities.
- The consistency of the net income: *F99-Closing*, *F10-Net income of the period*, and Net income calculated from the income statement (*R899T*).
- The cash variation in cash flow accounts. Because these accounts are located in the *CASHFLOW application*, values are retrieved in this report using *EVGET* function instead of *EVDRE*.
- The investments and intercos elimination accounts.

- *03-Data Consistency - Detail*

This reports checks the following by Audit ID and by entity:

- B/S Opening balances equals the closing balance of the previous year
- The consistency of the net income: *F99-Closing*, *F10-Net income of the period*, and Net income calculated from the income statement (*R899T*).

In both control reports, it is possible to define a difference control rounding (example: 1). The control rounding is defined in the control panel of the reports.

1.4. Sign Convention



To ease data input in schedules and analysis in reports, the following rules apply to closing balances:

- Assets: gross values are entered as positive amounts; amortization and depreciation are entered as negative amounts
- Equity and liabilities: amounts are entered as positive amounts
- Income Statement: revenues and expenses are entered as positive amounts.

| | Assets | Amortization & Depreciation | Equity & Liabilities | Income | Expenses |
|---------|--------|-----------------------------|----------------------|--------|----------|
| Entry | + | - | + | + | + |
| Display | 100 | (100) | 100 | 100 | (100) |

In addition to the sign logic defined for accounts, flows use the following rules:

| | Assets | | | | Equity & Liabilities | |
|---------|--------------|----------|-----------------------------|----------|----------------------|----------|
| | Gross Values | | Amortization & Depreciation | | Increase | Decrease |
| | Increase | Decrease | Increase | Decrease | | |
| Entry | + | - | - | + | + | - |
| Display | 100 | (100) | (100) | 100 | 100 | (100) |



The account *dimension* is defined with the *ACCTYPE* *property*. Thanks to this property, values are automatically recorded with the appropriate sign for the account.

Accounts are defined with the following *ACCTYPE* values:

- AST: Assets accounts (gross value, depreciation, impairment). Default sign is positive (debit). Entry values must be negative for depreciation and impairment
- LEQ: Liabilities and Equity. Default sign is negative (credit)
- INC: Income. Default sign is negative (credit)
- EXP: Expenses. Default sign is positive (debit)

As explained before, income and expenses are entered as positive amounts. To ease the readability of the Income Statement, a particular value format applies for expenses accounts: value are showed in negative though they are entered as positive.

To calculate values on parent members (totals accounts), the *ACCTYPE* property is also taken into account. The calculated value will be displayed following the *ACCTYPE* *property*.

2. Segment Reporting

The Starter Kit has been designed to facilitate Segment Reporting in compliance with IFRS 8.

2.1. Sales by Geography



An additional presentation of Sales by Geography is defined in the Starter Kit. This presentation is available after inter-company eliminations.



The analysis of Sales by Geography is collected into and retrieved from the *DISCLOSURES* *application*¹ because of this specific dimensionality which only applies to Sales accounts. Sales accounts (included in parent member *R199T*) are detailed by geography (*ANALYSIS* dimension members rolled up in the "*ALL_GEO*" member) and intercompany.

¹ The *DISCLOSURES* application is presented in § A.1.3.2

2.2. Income Statement, Assets and Liabilities by Segment



Segment reporting is built by entity aggregation, which supposes that entity belongs to only one segment. The scenario where a legal company belongs to several segments is supported by splitting legal companies in operating entities, which report I/S items and operating assets & liabilities, and non operating entities which report non operating items, such as equity, tax, investments...



In order to balance B/S and I/S for all entities (operating and non-operating), two balancing *accounts* are defined: Net Income - Balancing and B/S - Balancing.

Example:

| | Non Operating | Operating Segment A | Operating Segment B | Total company (no intra elimination) |
|---------------------------------|---------------|---------------------|---------------------|--------------------------------------|
| Assets | | | | |
| Fixed assets | 500 | 100 | 200 | 800 |
| Cash | 200 | | | 200 |
| | 700 | 100 | 200 | 1000 |
| Equity & Liabilities | | | | 0 |
| Equity | 300 | | | 300 |
| Net Income | | 40 | 60 | 100 |
| <i>Net Income-Balancing</i> | 100 | -40 | -60 | 0 |
| Debts | 100 | 400 | 100 | 600 |
| <i>B/S-Balancing</i> | 200 | -300 | 100 | 0 |
| | 700 | 100 | 200 | 1000 |
| Income Statement | | | | 0 |
| Net Income of the period | | 40 | 60 | 100 |

3. Consolidation Principles

3.1. Foreign Currency Conversion



The income statement is translated using the average rate.

The balance sheet closing balance is translated using closing rate, excepted investments and equity accounts which are maintained at their historical value. B/S movement flows are translated using average rate. B/S opening balances are translated using the closing rate of the previous year.

For equity accounts, the currency translation differences are recorded in a dedicated account, in the reserves.

The "Fair value adjustments" flow is translated using closing rate since it is related to closing adjustments.

All values are translated "cumulated", means that the "year to date" value for the closing period is translated using the rate of the same closing period.

The above currency conversion rules also apply to accounts for additional analyses.

Headcounts must not be converted.



Rates

The following **RATES** are defined and must be entered in the **RATE application**:

- **AVG**: average rate
- **END**: closing rate

Additional “technical” rates are defined to assign a conversion rule to accounts depending on the flow. (See Appendix 6)

Rules definition

For a simplified maintenance, currency conversion rules are defined using the combination of:

- the **RATETYPE** property of the **ACCOUNT** dimension
- the **SUBTABLES_ORIG** property of the **FLOW** dimension

| Accounts | General translation Rule | RATETYPE Property |
|--|--|-------------------|
| I/S accounts | Average rate (AVG) | AVER |
| B/S accounts (closing balance) translated using the closing rate | Closing balance: closing rate (END) Movements: average rate (AVG) | AVNEND |
| Investments accounts | Closing balance: closing rate (END) Movements: average rate (AVG) After elimination of investments, the currency difference (due to historical rate) is reclassified from Consolidation reserves to Conversion reserves. | HIST_INV |
| Equity accounts | Maintained at their historical value: opening balance is not changed (AS_IS formula), other movements translated using respective rate (AVG, END, OPEAVG). The “ ForceClosing ” Option is used so that the converted closing position equals the sum of converted flows. | HIST_EQ1 |
| Goodwill account | Same rule as Investments accounts. | HIST_GDW |
| Net Income for the period | Same rule as Equity accounts. | HIST_EQNI |
| Currency translation on the net income | Currency translation on the net income is allocated the next year to the currency translation reserves. The currency translation is defined using the formula “AS_IS”, and the “ForceClosing” option. | HIST_EQCTI |

| | | |
|---|---|------------|
| Currency translation - reserves | Currency translation - reserves are maintained at their original value (AS_IS). | HIST_EQCTR |
| Accounts not translated (validation accounts, headcounts) | No translation | NOTRANS |

| | |
|--|-------------------------|
| Flows | Property SUBTABLES_ORIG |
| Flows translated using the closing rate of the previous period | S_CONV_OP |
| Flows translated using the average rate | S_CONV_AV |
| Flows translated using the average rate of the previous period | S_CONV_PAV |
| Flows translated using the closing rate | S_CONV_END |

In order to translate Flow *F55*-Fair value adjustments at closing rate (*END*), this flow has the property SUBTABLES_ORG=S_CONV_END.

Currency Translation Differences

For equity accounts, including Net Income for the period, the currency difference resulting from the translation of movements with specific rate (historical, average, opening) is recorded in a dedicated equity account, on *flow F80*-Foreign exchange gain/loss.

For other B/S accounts, the currency difference resulting from the translation of movements at average rate, and the translation of closing balance at closing rate is recorded in the original account on *flow F80*-Foreign exchange gain/loss.

AuditIDs

Currency translation applies only to values entered for specific AuditIDs (input, adjustments...). These AuditIDs are identified via the *IS_CONVERTED property*.

Technical Accounts

For investments and goodwill accounts, technical accounts are used to store the cumulated conversion differences, as a source amount to be subsequently reclassified from consolidation reserves to conversion reserves.

Additional Analyses

The *DISCLOSURES* application uses the same currency conversion rules depending on the accounts.



As explained above, equity accounts are translated using historical method (AS-IS formula). For the first consolidation in the Planning and Consolidation application, it is therefore necessary to provide the historical values for these accounts. This can be done in one of the following ways:

- reporting Opening balance on another flow on a technical prior time period used for opening data
- posting a journal entry to return to the historical translation amount.



In the *RATE* application, additional members are defined for the RATE dimension only because the *RATETYPE* property of the ACCOUNT dimension is checked against the RATE dimension members by the P&C 7.0 validation engine. These non-rate members are therefore not used in the *currency conversion rules*.

3.2. Consolidation Type



The IFRS Starter kit follows the direct consolidation approach: the entities are attached directly to the consolidation perimeter main parent company.

No sub-consolidation packages are defined.



In the *CONSOLIDATION* application's input schedules, consolidation *accounts* (such as Goodwill, or Non Controlling Interests), and consolidation *flows* (such as Change in the Consolidation Method, Change in the Consolidation Rate) are not available: they are filtered by using the *UPROFILE* property in the *EVDRE Memberset* expression. All accounts and flows having the value *SUBCONSO* for the *UPROFILE* property will not be available in schedules.



Sub-scope Management

The Planning and Consolidation consolidation engine natively handles sub consolidations, that is, consolidations of groups hierarchically organized into scopes and sub scopes. The prerequisites are as follows:

- Consolidation perimeters organized hierarchically via the *PARENT_GROUP* property;
- Entities attached to sub scopes or directly to the top scope in the Dynamic Hierarchy Editor
- Recommended options for retrieval: activated so that the aggregated amounts of sub consolidations is stored
 - *STORE_ENTITY* property set to 'Y' (Yes)
 - *ENTITY* property set to a dedicated entity ID to store the aggregated value of the scope and sub-scopes to

An example is given in the Starter Kit with the *ALL_ZONES* top consolidation perimeter. However no consolidation was executed / validated for this perimeter.

3.3. Consolidation Methods and Rates



The following consolidation methods are supported in the IFRS Starter Kit:

- Full method (purchase method)
- Proportional method
- Equity method

The consolidation process uses the following rates:

- Consolidation rate
- Ownership rate

The consolidation perimeter is entered manually. The IFRS starter kit does not include any process for determining the consolidation method by entity automatically, nor calculating the consolidation rate and financial interest rate.



OWNERSHIP Application

Consolidation methods and perimeter rates are stored in the *OWNERSHIP application*. They are used to define the consolidation perimeter via the *Dynamic Hierarchy Editor*. The list of available consolidation perimeters is maintained in the Currency-type *dimension* named *ConsoScope*.

Methods

The *consolidation methods* defined in the IFRS starter kit are as follows:

- Parent (holding). This method must be assigned to the consolidating company for which no equity elimination is booked.
- Full (Purchase method)
- Proportional
- Equity

Rates

The rates used correspond to the following ownership accounts (*OWNACCOUNT*) in the *OWNERSHIP application* are as follows:

- PCON Consolidation Rate
- POWN Financial Interest Rate (group share)

These rates are defined in the *OWNERSHIP application parameter*: *ORG_ACCOUNTLIST*.

Proportional Method

All amounts reported by companies consolidated using proportional method must be reduced to correspond to the consolidation rate.

Example:

A company reports "Sales" for 1000 €. This company is consolidated using proportional method, and a consolidation rate of 40%.

| | <u>Amount</u> | <u>Audit ID</u> |
|----------------------|---------------|-----------------|
| Reported value | 1000 | INPUT |
| Apportionment | -600 | AJ_MTH_PRO |
| Proportionated value | 400 | PROPORT |

The consolidation rule RL_MTH_PR is defined to proportionate the reported values by cancelling the "non group" amount (1-PCON). This apportionment is identified by the AJ_MTH_PRO *AuditID*. This is defined in the automatic adjustments table for the "proportional" adjustment type.

Equity Method

All amounts reported by equity companies must be cancelled at group level. The consolidation rule RL_MTH_EQ is defined to cancel the reported values. This cancellation is identified with the AJ_MTH_EQU *AuditID*. This is defined in the automatic adjustments table for the adjustment type "equity".

| | <u>Sales</u> | <u>Audit ID</u> |
|----------------------|--------------|-----------------|
| Reported value | 1000 | INPUT |
| Elim. Equity method | -1000 | AJ_MTH_EQU |
| Proportionated value | 0 | PROPORT |

3.4. Perimeter Changes



To produce the Statement of Cash Flows and the Statement of Changes in Equity, the impacts of status changes for entities in the scope such as incoming and leaving companies, and internal merger are tracked separately from other changes.



Flows

Changes in consolidation scope are showed on dedicated flows. These flows are identified using the *FLOW_TYPE* property:

| Flow | FLOW_TYPE Property |
|------------------------------------|--------------------|
| F01-Incoming entities | VARSCPNEW |
| F90-Change in consolidation method | VARSCPMETH |
| F92-Change in financial rate | VARSCPPERC |
| F98-Outgoing companies | VARSCPLEAV |

Methods

In order to disclose the effect of scope changes on dedicated *flows*, the following consolidation methods are used:

- Incoming
- Divested last year end
- Leaving during current year
- Acquired last year (internal merger)
- Acquired during current year (internal merger)

The corresponding automatic adjustments are defined:

| Method | Adjusmt ID | Rule ID | Audit ID | Adjustment details |
|-----------------------------------|------------|-----------|------------|--|
| Incoming (400) | SCO_INC | - | AJ_SCO_INC | No adjustment details defined. The consolidation engine does the necessary reclassification on scope change flows: F01 for incoming entities, F98 for outgoing entities (beginning of period, or during the period). |
| Outcoming (700, 777, 800, 888) | SCO_OUT | - | AJ_SCO_OUT | |
| Merger (700, 777) | SCO_OUT | RL_SC_MER | AJ_SCO_OUT | The default restatement of leaving companies (reversing opening balance with flow F98) is reclassified for merged companies on flow F70. |

4. Journal Entries

4.1. Best Practices

4.1.1. Balance Carry Forward and Net Income Allocation



The Starter Kit allows the users to populate the opening balance of the current period from the prior year-end closing balance in order to ensure the flow consistency over time periods. This applies to the various amount types: Input, Manual Journal Entries and Automatic Journal Entries.



Opening balances of the current year result from the carry forward of closing balances from the previous year. This calculation is defined and executed in the following steps:

Balance carry forward of manual entries

For all Audit ID with the *property* DATASRC_TYPE=M, opening balances are calculated using the *data manager package* "CopyOpening" with the *carry forward rules* defined as follow:

- Source account: TBS (all B/S accounts)
- Source flow: F99-Closing balance
- Destination flow: F00-Opening balance
- DataSource Type: All (means "input" and "manual", but not "automatic")

Two additional *carry forward rules* compute the net income allocation for manual entries. This allocation transfer the impact of the net income (account E1500) to the reserves (account E1510) using the flow F05-Net income allocation Y-1.

Calculation of the Consolidated Opening Balances (automatic entries)

The *carry forward rules* do not apply to automatic entries (Audit ID with property DATASRC_TYPE=A). Instead, the consolidation stored procedure (SPRUNCONSO) calculates the consolidated opening balances (flow F00) of the current year by copying the closing balance (flow F99) of the previous year.



The additional rules for the net income allocation of manual entries were not defined in the first release of the starter kit, and should therefore be added. They are described in *Appendix 7*.

4.1.2. Flow-based Consolidation



For manual and automatic journal entries, the closing position is always calculated from movements. This contributes to the consistency of the closing position and movements over time periods, notably for the calculation accuracy of the Statement of Cash Flows and the Statement of Changes in Equity.



Automatic and Manual Journal Entries

Automatic and manual journal entries must be booked on movement flows. The impact on the closing balance (flow F99) is automatically calculated.

This calculation is defined in one of two places:

- in the consolidation rules ("*Force closing*" *option*) for all automatic entries that impact B/S movement flows,
- in the SPSKI_JOURNALS *stored procedure* for manual journal entries

Both processes use the FLOW_TYPE=CLOSING *property* value to define the closing flow.

To prevent manual booking on the closing balance (flow F99), journal *validation rules* have been defined and include the dimension dependencies between accounts and flows, using the FLOWAN account *property* (see Appendix 5).



Reminder: opening data in input schedules

A different logic applies to data input in schedules: the closing balance is not calculated. It is used to calculate the variation flow (F15) as described in § 1.3.1 page 6.

4.1.3. Balanced Entries



In the consolidation, manual and automatic journal entries are booked by ENTITY according to a contributive approach, not in adjustment or elimination entities. This is because it must be possible to retrieve the net contribution to the group consolidated figures by entity. This principle also facilitates the audit trail since the origin entity of the elimination is identified.



- Manual and automatic journal entries must be balanced by *Entity* and *Audit ID*.
- Elimination accounts are created in the Balance Sheet and the Income Statement. They are used as offsetting accounts to balance elimination postings by entity. Automatic journal entries will populate these elimination accounts, as this is defined in the *consolidation rules*. For manual entries, it is also possible to use these elimination accounts.

4.1.4. Using the Breakdown by Partner



Intercompany accounts are collected by Group partner so that it is possible to test the consolidation perimeter status of the partner in the elimination rules to trigger the elimination accordingly. The breakdown by partner is maintained for eliminations for audit trail purposes: it is then possible to explain the total elimination amount.



The accounts for which intercompany values are possible (*property* ISINTERCO=Y) are used as follow:

- Company data are reported globally (interco=I_NONE) and broken down by partner in dedicated input schedules.
- Elimination entries are booked both by partner and globally (interco = I_NONE). This is done by using the '*Forced into member*' option in the *automatic adjustment details*.

As a consequence the detail of eliminations by partner is available for audit trail purposes. This logic is illustrated in the following table.



Elimination by partner and on the grand total

| Comment | ENTITY | ACCOUNT | FLOW | INTERCO | AUDIT ID | ... | Amount |
|---------------------------------------|--------|---------|------|---------|----------|-----|--------|
| Account total -Input data- | Ent 1 | Sales | F99 | I_NONE | INPUT | | 50 |
| Partner breakdown (1) -Input data- | Ent 1 | Sales | F99 | I_Ent 2 | INPUT | | 40 |
| Partner breakdown 2 -Input data- | Ent 1 | Sales | F99 | I_Ent 3 | INPUT | | 10 |
| | ... | | | | | ... | |
| Elimination by partner | Ent 1 | Sales | F99 | I_Ent2 | ICEL | | -40 |
| Elimination by partner | Ent 1 | Sales | F99 | I_Ent3 | ICEL | | -10 |
| Total Elimination | Ent 1 | Sales | F99 | I_NONE | ICEL | | -50 |

4.1.5. Analysis of Changes from Local to Consolidated Value



Readiness of consolidated figures, including analysis of changes from local to consolidated values, is made easy thanks to a business classification of all consolidation steps and calculations (manual entries, apportionment, automatic elimination...).



A dedicated *dimension* called *AuditID* is defined (type: datasource) to classify data from local to consolidated figures. This dimension is defined with a hierarchy in order to be able to distinguish between the main amount transformation steps of the consolidation process and to display these steps in reports.

4.1.6. Defining Automatic Entries Based on Current Perimeter Rates for the Opening Balance to Calculate Perimeter Changes



SAP BusinessObjects Planning and Consolidation Best Practice.



For Balance Sheet accounts, *Adjustment Rules* based on the current perimeter rates (Financial interest rate and Consolidation rate) apply not only to movement flows but also to the opening balance F00. This is because the consolidation engine is able to identify and calculate automatically the effect due to changes in the perimeter by the difference between the carry forward of the automatic entry from the prior year-end period on the one hand, and the newly calculated automatic entry elimination for the opening balance F00 on the other hand.

The exception to this configuration principle is the Net Income account in the Equity for which the perimeter change effect must be handled separately and specifically (see. § 4.3.5).

Example:

| | December, Prior Year | | Current Time Period | | |
|---|----------------------|-------------|---------------------|------------------|-------------|
| POWN | 0,8 | | 0,9 | | |
| AuditIds | ... | F99-Closing | F00-Opening | Scope variation* | F99-Closing |
| INPUT - Input data | ... | 100 | 100 | | 100 |
| AJ_XXX - Automatic adjustment based on POWN | ... | 80 | 80 | 10 | 90 |

* The scope variation flow populated by the consolidation engine depends on the status of the entity in the consolidation perimeter: Incoming, Outgoing, Change in the Consolidation Rate, Change in the Consolidation Method.

4.2. Manual Journal Entries



Several elimination entries or consolidation entries are defined as Manual Journal Entries (MJE) in the Starter Kit: elimination of internal provisions, elimination of gain / loss of transferred assets or inventory, and deferred tax.



Manual Journal Entry AuditIds

These MJE can be manually booked using predefined AuditIDs, with property DATASRC_TYPE=M. AuditIDs are also available to complement automatic entries. For instance, the manual Audit ID "MJ_DIV" is available in addition to automatic AuditIDs AJ_DIVR and AJ_DIVP.

Manual Journal Entry related calculations

The SPSKI_JOURNALS *stored procedure* calculates the possible impact of manual journal entries

- on the F99-Closing balance flow if the MJE is booked on a B/S flow,
- on the L_NONE interco member if the MJE is booked on an interco ID

More detail on this procedure is available in § 8 page 45.



Account property for the elimination of provisions

Some account properties have been created and assigned to appropriate accounts to facilitate the setup of additional rules for the elimination of internal provisions. However, these rules are not implemented in the current release of the Starter Kit.

4.3. Automatic Entries

4.3.1. Intercompany Eliminations



Intercompany Accounts

Within the chart of accounts, only some items can record intercompany transactions. However, these accounts are not dedicated to intercompany operations, and transactions with third parties may be also recorded.

Eliminations

The following automatic IC elimination are defined:

- Sales / Cost of sales
- Trade & other receivables / payables

IC accounts are eliminated against dedicated elimination accounts. As a consequence, these elimination accounts show the Intercompany mismatch at group level.

Intercompany amounts are eliminated between entity consolidated using full or proportional methods, weighted with the lowest consolidation rate between both companies.



Intercompany Accounts

To facilitate the maintenance of the Chart of Accounts and business rules, intercompany eliminations are defined using the following account dimension *properties*:

- *ISINTERCO*: this property is used to enable a link (defined with the EVHOT function) in input schedules for a direct access to an intercompany input schedule;
- *TYPELIM*: this property is used to select accounts in the consolidation rules;
Example: Accounts "Sales" and "Cost of sales" have the property *TYPELIM* = S_IC_IS
- *ELIMACC*: this property is used to define the respective elimination account to be populated as counterpart of the journal entry (see 4.1.3).
Example: Accounts "R219E" is defined in the property *ELIMACC* for accounts "Sales" and "Cost of sales"

The elimination accounts are part of the account hierarchy, and consequently included in consolidated statements.

- At group level, elimination accounts show the intercompany differences, resulting from a mismatch in the intercompany amount reported by entities.
- At entity level, elimination accounts balance the elimination postings.

Business Rules

Intercompany eliminations are performed using the SPRUNCONSO procedure, which triggers the *Automatic adjustments rules*, combined with the *consolidation rules*.

For IC eliminations, one *Consolidation Rule* *RL_ICEL_CL* is defined with the following parameters:

- ◆ The consolidation methods both for the ENTITY and Interco dimension: Holding (111) Full (100) and proportional (50);
- ◆ The *consolidation formula* refers to the minimum between the entity's consolidation rate and the partner's consolidation rate at closing.

| Rule Id | Formula | Applies to |
|------------|------------------|---|
| RL_ICEL_CL | MIN(PCON,I_PCON) | BS: Opening balance and Movement flows IS: Closing balance |

One automatic adjustment (ICEL) defines that the intercompany eliminations are recorded with the AuditID AJ_ICEL.

The corresponding *automatic adjustment rules* are defined for the elimination:

| Source account | Source flow | Rule Id | Applies to |
|----------------|----------------------|------------|--------------------------------------|
| S_ICBS | S_RL_MOV S_RL_OPE | RL_ICEL_CL | B/S - movements and opening balances |
| S_ICIS | F99 | RL_ICEL_CL | I/S |

Additional Analyses

Application DISCLOSURES use the same intercompany elimination rules (Automatic adjustments ID ICEL) for the relevant accounts.

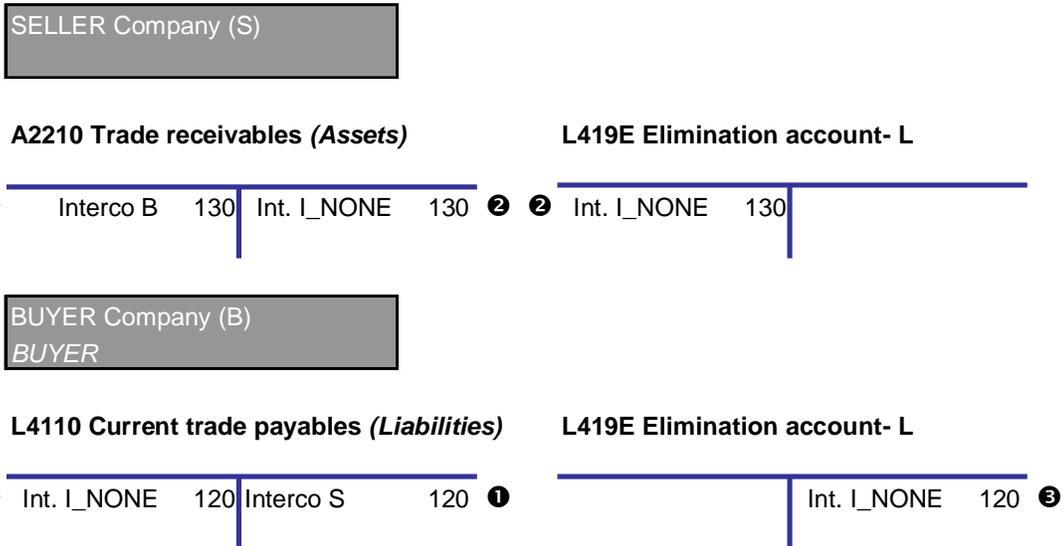


Alternate solution for the MIN function

The MIN(PCON,I_PCON) *formula* is equivalent to (CASE when PCON<I_PCON then PCON else I_PCON END) and returns the minimum consolidation rate between the Entity and the Intercompany defined in the consolidation perimeter.



Automatic interco elimination: example for Trade Receivables and Payables



- ① Input amounts
- ② Elimination at the seller
- ③ Elimination at the buyer

4.3.2. Elimination of Dividends



Dividends paid and received are eliminated in the receiver company against an elimination account.

In case of differences, for example differences due to exchange rates, a manual adjustment on the elimination account is possible.

The elimination impacts the reserves for the opening balance, or the net income of the period for the dividend received during the current period.

The impact on reserves / net income is recorded with group and non controlling interest, based on the consolidation rate of the receiver company.



Data Entry

Dividends received are reported by the receiver company on the IS account with a breakdown by partner (Intercompany).

In the equity, dividends paid are reported by the subsidiary on accounts "Share premiums" and/or "Retained Earnings" without partner on flow F06-Gross dividends paid.

An additional input is required on a single statistical account - XCD100 - by partner on flow F06. This account is managed by flow so as to be able to book automatic journal entries for current dividends from F06 and for the elimination at opening from F00 as part of the calculation of changes in the consolidation perimeter rates. To do so, the opening balance (F00) is balanced to zero against the flow F05-Net income allocation N-1, and the F99-Closing balance is adjusted from the flow F06-Dividends paid. These

calculations are included in the *Validation.Igf* script and not in the *Default.Igf* since it is not necessary to trigger them in real time when data is input.

Automatic Journal Entries

Elimination postings are defined with *automatic adjustments rules* (Adjustment ID=DIVR and DIVP) and will be recorded with dedicated Audit ID (AJ_DIVR and AJ_DIVP).

The dividend received (account with property TYPELIM=S_DIVIS1) is eliminated against the elimination account (account with property DIMLIST_DEST=D_PLDIV) using the consolidation rate of the receiver company (rate PCON included in rule formula RL_DIVR).

The dividend paid (account with property TYPELIM=S_DIVX1) is eliminated against the elimination account in the receiver company ("*Swap entity*" option) using the consolidation rate of this company (rate I_PCON and I_POWN) included in *rules formula* RL_DIVP and RL_DIVP_IS).

The impact on group reserves or non controlling reserves (accounts whose *DIMLIST_DEST property values* are *D_RESERG* and *D_RESERM* respectively) is recorded as follows:

- for the current year's dividends, on F06-Gross dividends paid using the consolidation rates of the previous period (rule RL_DIVPP);
- for the previous year dividends, on flow F00-Opening balance and the impact of the previous dividend elimination is allocated in reserves via F05.

The impact of the Net income in the equity is additionally recorded on Net income accounts in the B/S (*D_RESUG* and *D_RESUM*) and in the I/S (*D_PLDIV* and *D_PLINCMIN*).

4.3.3. Elimination of Investments



The internal investments are automatically eliminated against equity during the consolidation.

The Starter Kit supports the automatic calculation of Non Controlling Interests in the investments when the owner entity is not 100% owned by the group.



Internal investments are collected and detailed by owned entities.

Elimination postings are defined with automatic adjustments rules (Adjustment ID=INVE) and are recorded with a dedicated Audit ID (AJ_INVE). Movement flows are eliminated using the closing consolidation rates (rules RL_INVEH_CL and RL_INVES_CL). Investment elimination rules are also defined on the opening flow F00 in order to calculate possible changes in the consolidation rates or financial interest rates (cf. 4.1.6 page 24).

The elimination is split in two steps:

- Owner company (Parent Unit): the investments values (rate PCON) is eliminated against the elimination account A148E (shareholders).
- Held company (Subsidiary): the investments elimination triggers an update of the group retained earnings (POWN rate) and the minority interest reserves (PCON-POWN rate). The elimination account A147E (shares) is used to balance the posting in the held company.



Automatic Elimination of Investments

PARENT UNIT (P)
(owned at 80% by the group)

A1410 Investment in subsidiaries

| | | |
|---|-----|-----|
| ① | 100 | 100 |
|---|-----|-----|

A148E Intercompany elimination (shareholders)

| | | |
|---|-----|--|
| ② | 100 | |
|---|-----|--|

SUBSIDIARY (S)

E1520 Retained earnings - Group

| | | |
|---|----|--|
| ③ | 80 | |
|---|----|--|

A147E Intercompany elimination (shares)

| | | |
|--|--|-----|
| | | 100 |
|--|--|-----|

E2110 Non controlling interest reserves

| | | |
|---|----|--|
| ③ | 20 | |
|---|----|--|

- ① Input amounts
- ② Elimination of the investment in P
- ③ Counterpart of the elimination of the P investment at S

4.3.4. Goodwill Recognition



Goodwill values are declared centrally via manual journal entries at the held company against its reserves.

Possible Non-Controlling Interests are calculated automatically in the consolidation if the related owner company is not owned at 100% by the group.



Goodwill values are reported via a manual entry on the dedicated Audit ID "Gross Goodwill - Declared" (*MJ_GWGD*) with a breakdown by Interco.

- The Entity defined in the MJE is the held company.
- The Interco is the Owner Company so that it is possible to record possible Non Controlling interest by taking into account the owner company's financial interest rate.

The Non Controlling Interests on the Goodwill are booked automatically on equity using the Goodwill - split (AJ_GWGS) Audit ID. This posting is defined with automatic adjustments rules (Adjustment ID = AJ_GWGS) and is recorded with a dedicated Audit ID (AJ_GWGS).

The *RL_GDW_CL consolidation rule* applied to the opening flow and movement flows refers to the closing consolidation rates of the interco company (*L_PCON and L_POWN formula*) which represents the owner company in this case, in accordance with the requirements.



Goodwill Recognition

Subsidiary owned by P

Owner entity P is owned at 80% by the group

A1190 Goodwill - Gross

| | | |
|---|-----------|-----|
| ① | Interco S | 100 |
|---|-----------|-----|

E1520 Retained earnings - Group

| | | | |
|--|--|-----|---|
| | | 100 | ① |
|--|--|-----|---|

E1520 Retained earnings - Group

| | | |
|---|--|----|
| ② | | 20 |
|---|--|----|

E2110 Non controlling interest reserves

| | | |
|---|--|----|
| ② | | 20 |
|---|--|----|

- ① Amounts from manual entries on Audit ID MJ_GWD
- ② Impact of goodwill on retained earnings

4.3.5. Consolidated Equity Calculation



Full and Proportional Methods

Equity values of consolidated subsidiaries are fully eliminated against the Group reserves account and possible Non-Controlling Interest reserves.

The net income of the period is decreased in proportion with the consolidation rate of the subsidiary, and the non controlling interests in the net income are shown on the dedicated account. This posting applies to both B/S and I/S accounts.

Equity Method

Equity values triggers an update of the specific account "Investments in associates" against the consolidated reserves. The net income of the period also updates the investment values against a dedicated account "Share of profit of Associates" within the financial result.



Equity consolidation postings are defined with automatic adjustments rules (Adjustment ID=SHEQ) and are recorded on a dedicated Audit ID (AJ_SHEQ). These rules are defined using account properties TYPELIM (source account), DIMLIST_DEST, (destination account) and flow property SUBTABLES_ORIG2 (source flow).

- B/S movements, but also the opening balance F00, are processed by applying the closing consolidation rates, as explained in § 4.1.6). This is done by configuring the *RL_SHEQ_CL consolidation rule* which refers to *PCON* and *POWN*;
- The opening flow (F00) and Net Income Allocation flow (F05) for the Net Income account in the Equity (E1500) are handled specifically with the *RL_SHEQ_OP consolidation rule* which refers to the previous period consolidation rates (PPCON and PPOWN) for the following reasons:
 - ◆ the net income allocation must be consistent with rates applied to the prior net result
 - ◆ the impact of changes in the Financial Interest rate must be transferred in reserves (Group part and possible Non Controlling Interests).

Rules formulas RL_SHEQ_OP and RL_SHEQ_CL apply to the Full method (ID=100), the Proportional method (ID=50) and the Equity method (ID=20).

The *Destination Equity account* field of the automatic adjustments rules table has been leveraged in order to populate the appropriate accounts specific to this method (see requirements).

Full and Proportional Methods

For full method and proportional method, the correspondence between equity accounts, group accounts and non controlling interest accounts is defined as follow:

| Source accounts | Destination Group accounts | Destination Non-controlling interest account (minority) |
|-------------------------|---------------------------------|---|
| E1110 Capital | E1520 Retained earnings - Group | E2110 Non controlling interest - reserves |
| E1210 Share premium | (DIMLIST_DEST = D_RESERG) | (DIMLIST_DEST = D_RESERVM) |
| E1510 Retained earnings | | |

| | | |
|---|--|---|
| E1520 Retained earnings - Group (TYPELIM = S_EQ_A) | | |
| E1310 Revaluation and other reserves (TYPELIM = S_EQ_E2) | E1310 Revaluation and other reserves (DIMLIST_DEST = D_EQ_E2G) | E2130 Revaluation and other reserves - non controlling interest (DIMLIST_DEST = D_EQ_E2M) |
| E1320 Hedging reserves (TYPELIM = S_EQ_E3) | E1320 Hedging reserves (DIMLIST_DEST = D_EQ_E3G) | E2140 Hedging reserves - non controlling interest (DIMLIST_DEST = D_EQ_E3M) |
| E1330 Def. taxes recognized in equity (TYPELIM = S_EQ_E4) | E1330 Def. taxes recognized in equity (DIMLIST_DEST = D_EQ_E4G) | E2150 Def. taxes recognized in equity - non controlling interest (DIMLIST_DEST = D_EQ_E4M) |
| E1410 Treasury shares (TYPELIM = S_EQ_E5) | E1410 Treasury shares (DIMLIST_DEST = D_EQ_E5G) | E2160 Treasury shares - non controlling interest (DIMLIST_DEST = D_EQ_E5M) |
| E1500 Net income for the period (TYPELIM = S_EQ_NI) (only flow F10-Net income is selected) | E1500 Net income for the period (DIMLIST_DEST = D_RESUG) | E2170 Non controlling net income (DIMLIST_DEST = D_RESUM) |
| <p>In the rules above, the destination all account equals the source equity account because the equity account is eliminated.</p> <p>In the rule below, the destination all account and the destination group account are empty as only the I/S (non-controlling) must be adjusted, which is why the option "reverse sign" is selected.</p> | | |
| E1500 Net income for the period (TYPELIM = S_EQ_NI) (only flow F10-Net income is selected) | | R7110 Non controlling interest income (-) (DIMLIST_DEST = D_PLINCMIN) |

Equity Method

| Equity accounts (source) | Destination "all" accounts | Equity method (destination equity) |
|--------------------------------------|--------------------------------------|---------------------------------------|
| E1110 Capital E1210 Share premium | E1110 Capital E1210 Share premium | A1510 Investments in associates |

| | | |
|--|--|--|
| E1510 Retained earnings E1520 Retained earnings - Group (TYPELIM = S_EQ_A) | E1510 Retained earnings E1520 Retained earnings - Group (TYPELIM = S_EQ_A) | |
| E1500 Net income for the period (TYPELIM = S_EQ_NI) (only flow F10-Net income is selected) | E1500 Net income for the period (TYPELIM = S_EQ_NI) | R7110 Non controlling interest income (-) (DIMLIST_DEST = D_PLINCMIN) |
| E1500 Net income for the period (TYPELIM = S_EQ_NI) (only flow F10-Net income is selected) | | R7110 Non controlling interest income (-) (DIMLIST_DEST = D_PLINCMIN) |

4.3.6. Currency Translation Adjustment (CTA)



Equity and Net Income

The currency translation differences resulting from the currency conversion of equity accounts and the net income must be adjusted to show group interest and non controlling interest.

Investments

After elimination, the currency translation difference on the owner company's investments must be reclassified in the held company's conversion reserves.

Goodwill

After goodwill booking, the currency translation difference on the held company's goodwill must be reclassified in the conversion reserves



Equity and Net Income

The currency translation adjustments related to equity accounts and net income are defined with automatic adjustments rules (Adjustment ID=CTAE) and will be recorded with a dedicated Audit ID (AJ_CTAE). These rules are defined using the *TYPELIM* account *property* (source account) and the DIMLIST_DEST account *property* (destination account).

The consolidation rules ID are identical to the "Consolidated equity calculation" (RL_SHEQ_CL, and RL_SHEQ_OP) in order to calculate the Non controlling interests on CTA.

Only flows F00-Opening and F80-Foreign exchange gain/loss are relevant for this adjustment.

| Source accounts | Destination Group accounts | Non-controlling interest account |
|---|---|--|
| E139CR Cumulated translation diff-reserves (TYPELIM = S_EQ_CTR) | E1340 Cumulated translation-reserves diff - Group (DIMLIST_DEST = D_CTA_GR) | E2120 Cumulated translation diff -reserves - Non controlling (DIMLIST_DEST = D_CTA_GM) |
| E139CI Cumulated translation diff -income (TYPELIM = S_EQ_CTI) | E1342 Cumulated translation diff -income- Group (DIMLIST_DEST = D_CTATI) | E2122 Cumulated translation diff -reserves - Non controlling (DIMLIST_DEST = D_CTAMI) |

Investments and Goodwill

As explained in § 3.1, the currency difference between historical rate and closing rate is stored in dedicated statistical accounts.

After elimination / booking with effect to the consolidation reserves, these currency differences are reclassified from consolidation reserves to conversion reserves. These adjustments are defined (Adjustments ID: CTAI and CTAG) and are recorded on the ID AJ_CTAI and AJ_CTAG AuditIds.

| Source accounts | Destination Group accounts | Non-controlling interest account |
|--|---|---|
| YA1410CNV Technical CTA on investments (TYPELIM = S_INV_T_CTA) | From: E1529 Retained earnings-group (DIMLIST_DEST = D_RESERVG) To: E1340 Cumulated translation diff -reserves- Group (DIMLIST_DEST = D_CTA_GR) | From: E2110 Retained earnings - non controlling interest (DIMLIST_DEST = D_RESERVM) To: E2120 Cumulated translation diff -reserves- non controlling interest (DIMLIST_DEST = D_CTA_MR) |
| YA1190CNV Technical CTA on goodwill (TYPELIM = S_GDWT_CTA) | | |

The investment currency difference is adjusted on the owned company (*“swap entity / interco” option*), using the consolidation rates of the owner company (rates PCON and POWN used in the RL_INVES_CL rule).

The currency difference on goodwill is adjusted on the owned company using the consolidation rates of the owner company (rates I_PCON and I_POWN used in the RL_GDW_CL rule).

Both adjustments are recorded with and without breakdown by inter-company (I_NONE) and with an impact on the closing balance (*“Force closing” option*).

5. Periodic Figure Management



Year-to-Date data is collected and processed in the Starter Kit. The retrieval of periodic figures is possible. However, periodic figures are not translated following a periodic conversion. They are resulting from the difference between the “Year to Date” amounts of the current period and the prior period.

Periodic amounts are shown in the Income Statement and the Cash flow Statement.



Applications are defined with the following parameter:

| | |
|----------|-----|
| YTDINPUT | Yes |
|----------|-----|

The built-in *MEASURE* amount type is initialized in the Income Statement and the Statement of Cash flows to distinguish between periodic and year-to-date amounts in columns.

The Statement of Financial Position (B/S) is always defined with the YTD “year to date” *MEASURE*.

6. Statement of Cash Flows

6.1. Cash Flow Accounts Calculation



The Statement of Cash Flows according to the indirect method is calculated automatically from the Balance Sheet flows and the Income Statement accounts. The Cash Flow Statement discloses cash effect from operating, investing and financing activities as required by IAS7.

This calculation is triggered in real time as and when the source accounting data is input.



A dedicated *CASHFLOW application* is created to gain the following advantages:

- User friendliness
 - Specific dimensionality for data selection in reports
- System performance
 - Optimized dimensionality for the Cash Flow data
 - Write access to different tables than the main *CONSOLIDATION application*.

The *CFACCOUNT* (Cash Flow Accounts) *dimension* is created and used as Account type dimension in the *CASHFLOW application*. *CFACCOUNT* members are defined within a hierarchy including the following nodes: Operating activities, Investing activities, Financing activities.

A mapping table is created in the form of a *dimension*, *CFmapping*. The following *properties* are added to this dimension in order to define the cross references:

- *CFS**: allows you to select source accounts via the *CFS* account property
- *CLASS**: allows you to select source accounts via the *ACCTYPE* account property
- *ORIFLOW*: allows you to select source flows
- *DESTCF*: allows you to specify the destination Cash Flow account depending on the source accounts and the source flow.
- *SIGN*: allows you to specify if the cash effect of the account - flow combination is positive or negative. Values must be 1 or -1.

The mapping table is built with the following time dependency logic:

- The ID codification (first two digits) identifies the mapping version;
 - Example: 01053 -> mapping row valid for version 1
- the *CFVERSION* *property* is created for the *Time* dimension in order to be able to associate one time period with one mapping version.

* *CFS* and *CLASS* are exclusive and must not both be used for one given mapping definition row in the *CFmapping* dimension.

The Cash Flow accounts are calculated and stored in the *CASHFLOW* *application* by a Starter Kit's specific *Stored Procedure*, which will select the *CONSOLIDATION* application data and use the mapping table mentioned above. This stored procedure leverages a new specific table-type SQL Server *function* *CFMapping* which is created to return the destination cash account and the sign depending on the source account and source flow for one given time period (cf. Time dependant mapping explained above).

This Stored Procedure is triggered by two complementary processes as follows:

- A *Data Management Package* available in the *CASHFLOW* application: *Cash Flow calculation*
- A new database *Trigger* associated with the *CONSOLIDATION* application's WorkBack table. As a consequence and as required, Cash Flow Accounts will be calculated in real time as and when data is input in the *CONSOLIDATION* application.

6.2. Audit of Cash Flow Accounts



It is possible to understand how each Cash Flow account has been calculated. The end user can drill from one item of the Cash Flow Statement to the respective breakdown by original accounts and original flows.



This Cash Flow audit functionality in the Starter Kit leverages the following configuration:

- A *Drill Through query*, *CFAudit*;
 - As a consequence a *DRILLKEY* *property* is created for the *CFACCOUNT* dimension in order to associate leaf level Cash Flow accounts with the audit

query.

- A table-type SQL Server function which returns the list of source accounts - source flows combinations with the respective sign that contribute to one Cash Flow account according to the mapping table. This function is leveraged by the Drill Through query.

A VBA macro allows the end user to format the query result in a more user friendly way (grouping layout and subtotals).



Thus during operation, the end user can do the following:

- execute the *Drill Through* for one line of the Cash Flow Statement. The breakdown by source account and flow shows up in a new Excel spreadsheet;
- right-click on the column header of the new sheet to trigger the formatting macro from the *Drill Through Formatting* contextual menu (right click).

Reminder: Drill Through query files



The CFAudit.dqy Drill Through query file is located in the dedicated QUERYFILES folder of the *CASHFLOW* application folders hierarchy.

6.3. Alternate Solution: Report-based Cash Flow Statement



The Starter Kit also includes an on-the-fly calculated Cash Flow Statement *report* available in the *CONSOLIDATION* application report folders. This approach is disconnected from the application-based approach explained above and is proposed as an alternate solution for the Cash Flow Statement calculation which might be preferred in some specific cases: limiting the data volume in the database, numerous report-based simulations in the Cash Flow Statement...



Both approaches should not be maintained alongside in the operating environment. By default, we recommend that you leverage the application-based approach and to archive the report-based CFS template of the *CONSOLIDATION* application.

7. Intercompany Reconciliation

7.1. Reconciliation process and report



Accounts that must be broken down by Intercompany in Actuals are reconciled in the application. A report shows the possible mismatch between the declaration of each reporting unit by partner and the opposite declaration of the partner by group of accounts to be reconciled.

Amounts in group currency, resulting from the translation of local currency amounts, are reconciled. Consequently no input in transaction currency is required at local level.



The *ICAccount dimension* is created to benefit from the following advantages from a user-friendliness and system-performance perspective:

- limiting the list of members to accounts with an Inter-company breakdown only
- defining a 2-level hierarchy distinct from the hierarchical Chart Of Accounts in order to group accounts to be reconciled together. It is not necessary to calculate the financial total accounts for the reconciliation process.

The *ICAuditID dimension* is created to keep the original declarations of reporting units - identified by the *INPUT* AuditID - distinct from the related partner's declaration stored on a specific *MATCHING* AuditID.

Given this specific data dimensionality, a dedicated *ICMatching application* is created for the Intercompany matching process. Creating a dedicated application also contributes to optimizing the system performance by separating the calculations and processes from the *CONSOLIDATION* application.

The *SPSKL_ICDATA stored procedure* allows the user to populate the *MATCHING* AuditId by duplicating rows identified by the *INPUT* AuditId and inverting the *Entity* code and the *Interco* code. This stored procedure is triggered by a *Data Management Package* linked to a dedicated *Script Logic file, ICMatching*. Both are configured in the *ICMatching* application.

The Intercompany reconciliation report shows IC accounts in rows grouped by the dedicated *ICAccount* hierarchy and the Audit Ids in column to distinguish between the entity and the partner's declaration.



ICMatching processing and data access rights

By duplicating rows and inverting the Entity's and the Partner's IDs, the Intercompany matching procedure not only prepares the appropriate format for comparing data in reports on distinct audit ids. It also allows each Reporting Unit to view the amounts that other Entities have declared against it in accordance with the data access definition. This is because the counterpart data is then stored with its respective Entity Id as with the original declaration, under 2 distinct audit ids.

7.2. Data Synchronization with Actual reporting



It is possible to synchronize the data used for the Intercompany reconciliation process with the Intercompany data used for the consolidation of actuals. This allows to reconcile Intercompany data which is first input as part of the actual reporting and/or to send the IC data into the consolidation environment once reconciled.



Two additional *Data Management Packages* *PushToICMatching* and *PushToConsolidation* are created and linked to each of the respective SQL-type *Script Logic files*. These Script Logics trigger the transfer of intercompany data from the *CONSOLIDATION* application into the *ICMatching* application and vice versa.

The local Business Process Flow includes distinct steps for either action.

ICMatching process flow



It is possible to adapt the configuration so that Intercompany data are only declared in the ICMatching application and copied into the Consolidation application after the IC reconciliation process.

In this case, an IC input schedule must be created in the ICMatching application, the IC input schedules must be removed from the Consolidation application and the Local BPF must be adapted accordingly.

8. XBRL Publishing



The Starter Kit allows the central users to generate XBRL instances from the consolidated data produced with the Starter Kit.



The Starter Kit includes a specific Excel *workbook* where the Starter Kit's accounts have been pre mapped with items from the IFRS taxonomy. This file is located in the XBRL reports folder of the *CONSOLIDATION* application.

This workbook includes the following:

- dump data sheets built with the *EVDRE* function in which the application data are extracted;
- XBRL mapping worksheets whose cells have been both linked to the "dump data sheets" cells and mapped to the respective XBRL taxonomy item by using the *Report Builder* Excel Add-In of the *SAP® BusinessObjects™ XBRL Publishing solution by UBmatrix*.

As a consequence, EVDRE expansion options are deactivated in the dump data sheets so that the cell references stay consistent with the mapping if the chart of accounts is enhanced.



It is necessary to install the SAP® BusinessObjects™ XBRL Publishing Solution by UBmatrix to be able to maintain the mapping between the Starter Kit's chart of accounts and the IFRS taxonomy items, then validate and generate XBRL instance documents.

9. Working Languages



The Starter kit handles English as the primary language, and French and German for additional languages in input schedules and reports.



Dimension members are translated using specific *properties* (*LANGUAGE_XX*). Translated texts are retrieved in input schedules and reports using the *EVPRO* function. The property referenced as argument for this function is an Excel variable returned by a specific list box (*Excel control object*) where the end user selects a language.

Report-specific texts are stored in a dedicated table in the "Settings" worksheet, and the appropriate translation is retrieved using the Excel *INDEX* formula.

B. Configuration Overview

1. Applications

| Application Name | Use |
|-----------------------------------|---|
| Reporting Applications | |
| CONSOLIDATION | Reference Financial data: no analysis dimension |
| DISCLOSURES | Analysis of a selection of financial data by one or more analysis dimension. + Statutory Disclosures |
| CASHFLOW | Calculation of Cash Flow accounts from the CONSOLIDATION application data |
| ICMATCHING | Intercompany reconciliation. Possible 2-ways data transfer from / to the CONSOLIDATION application. |
| Non Reporting applications | |
| OWNERSHIP | Consolidation Scopes: methods and consolidation rates by Entity |
| RATES | Currency Translation Rates |

2. Dimensions for Reporting Applications

| Dimension | Type | Use | CONSO | DISCL | CASHF | ICMATCH |
|------------|----------------------|---|-------|-------|-------|---------|
| Category | C-Category | Reporting type / cycle: Actual, Budget, etc. | ✓ | ✓ | ✓ | ✓ |
| Time | T-Time | Time period | ✓ | ✓ | ✓ | ✓ |
| Entity | E-Entity | Reporting entity / (Legal/Management unit) | ✓ | ✓ | ✓ | ✓ |
| Account | A-Account | Financial and Statistical accounts | ✓ | ✓ | | |
| Flow | S-Subtable | Positions (Opening/Closing) and detail of movements | ✓ | ✓ | | ✓ |
| AuditId | D-Datasource | Business origin of the data | ✓ | ✓ | ✓ | |
| Interco | I-Interco | Transaction Partner or held company in the group | ✓ | ✓ | | ✓ |
| ConsoScope | R-Reporting Currency | Reporting Currency / Consolidation Scope | ✓ | ✓ | ✓ | ✓ |
| Analysis | U-User defined | Multi use analysis dimension: Geography and Maturity dates | | ✓ | | |
| CFAccount | A-Account | Cash Flow account | | | ✓ | |
| ICAccount | A-Account | Selection of Accounts from the Consolidation application to be reconciled against each other. | | | | ✓ |
| ICAuditID | D-Datasource | Allows to distinguish between the Entity declaration and the Partner's declaration by business origin | | | | ✓ |
| CFMapping | U-User defined | Warning: not a functional dimension used in any application. Used to map Accounts-Flow combinations with Cash Flow Accounts | | | | |

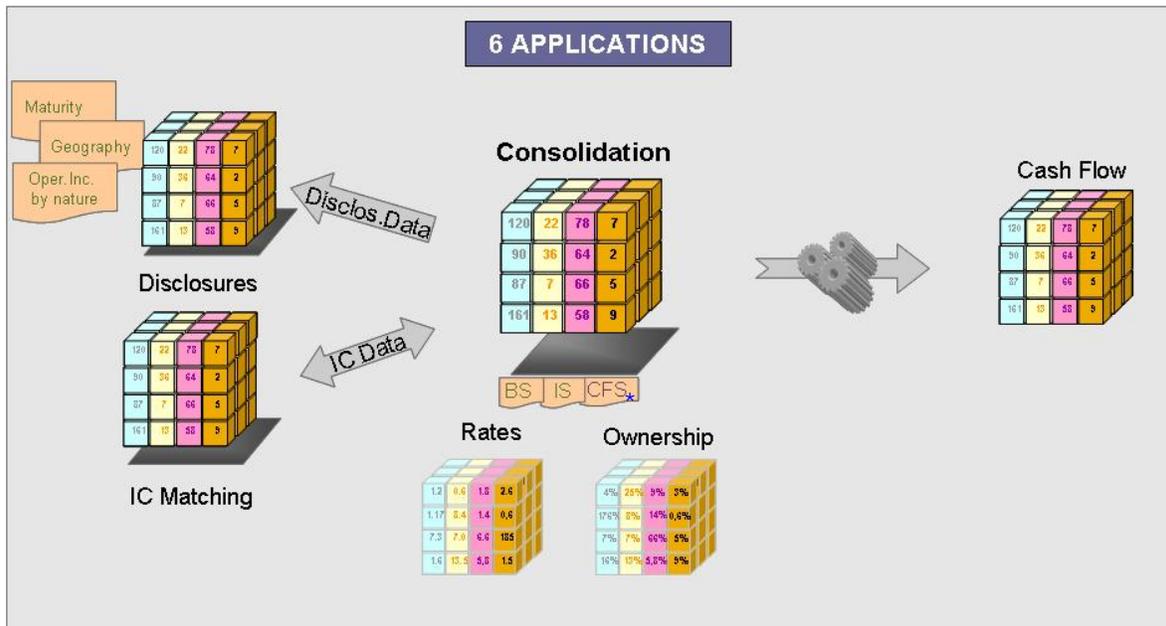
3. Configuration-Specific Dimension Properties



Only the Starter Kit-specific properties and built-in properties used in a particular way in the Starter Kit are listed below. For clarification regarding the other regular properties delivered in Apshell, please refer to the Planning and Consolidation documentation.

| Dimension | Property | Specific use |
|-----------|-------------------------------------|--|
| Time | CFVERSION | Version of the Cash Flow mapping to use (see CFMapping dimension) |
| Account | ACCTYPE | This built in BPC property is also linked to the CLASS CFMapping property by the Cash Flow calculation processing (source account selection). |
| | CFS | Linked to the CFS CFMapping property by the Cash Flow calculation processing (source account selection). |
| | FLOWAN | Used in the journal validation rules, and in the input schedules to highlight allowed flows |
| | DISCL_AN | Type of dimensional analysis applicable by account. By default, GEO for Geography or MAT for Maturity. Used to send reference data from the Consolidation application to the Disclosure application to check the consistency of the breakdown by the analysis dimension with the original financial data. |
| | UPROFILE | Used to filter accounts in the input schedules |
| | ISINTERCO | Used in schedules to enable a link to an interco input schedule |
| Flow | AN_DEPR, AN_DISP, AN_SPEC,... | These properties are used in the member set expression in the input schedules to select relevant flows |
| | BALANCED | Used to identify flows for which the total of assets and liabilities and equity must be balanced (ex: in the Dashboard control report) |
| Analysis | Type | This dimension is used to classify members depending on the type of analysis (geographic, maturity...) |
| CFMapping | ID | This dimension and all properties below are used by the Cash Flow calculation processing The first 2 digits identify the mapping version (see CFVERSION of the Time dimension). |
| | CFS | Selecting source accounts by reference to the CFS property |
| | CLASS | Selecting source accounts by reference to the ACCTYPE property |
| | FLOW | Selecting source flows |
| | CFACCOUNT | Identifying the Cash Flow target account |
| | SIGN | Impact in cash: positive (+1) or negative (-1) |

4. Map of Applications and Data Transfers



* Report based, i.e. calculated on the fly (cf. § 6.3)

5. Configuration-Specific Data Manager Packages

Only the data manager packages defined specifically for the starter kit are listed below:

| Application | Folder | Package | Purpose |
|---------------|-----------------------|-------------------------|--|
| CONSOLIDATION | Financial Processes | PushToDisclosures | These packages run scripts to copy data from the CONSOLIDATION application to the DISCLOSURES and ICMATCHING applications |
| | | PushToICMatching | |
| | System Administration | B P F Rewind - Entities | These packages run specific scripts (which call Stored Procedure) to unlock the steps in the Business Process Flows "Data entry" and "Consolidation tasks" |
| | | B P F Rewind - HQ | |
| CASHFLOW | Financial Processes | Cash Flow recalculation | This package runs the Stored Procedure which calculates the CashFlow from the data in the CONSOLIDATION application |
| ICMATCHING | Financial Processes | PushToConsolidation | |

6. Adjustment Rules

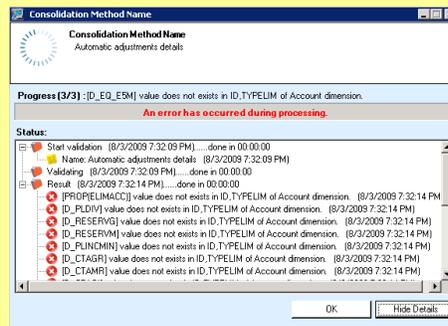
Automatic adjustments Definition:

| Adjustment | Source data source | Destination data source | Group type filter | Adjustment type | Adjustment level | Entity property filter |
|------------|--------------------|-------------------------|-------------------|-----------------|------------------|------------------------|
| CTAE | | AJ_CTAE | | Generic | 0 | |
| CTAG | | AJ_CTAG | | Generic | 0 | |
| CTAI | | AJ_CTAI | | Generic | 0 | |
| DIVP | | AJ_DIVP | | Generic | 0 | |
| DIVR | | AJ_DIVR | | Generic | 0 | |
| GWGS | | AJ_GWGS | | Generic | 0 | |
| GWIS | | AJ_GWIS | | Generic | 0 | |
| ICEL | | AJ_ICEL | | Generic | 0 | |
| INVE | | AJ_INVE | | Generic | 0 | |
| MTH_EQUITY | | AJ_MTH_EQU | | Equity | 0 | |
| MTH_PROP | | AJ_MTH_PRO | | Proportional | 0 | |
| SCO_INC | | AJ_SCO_INC | | New | 0 | |
| SCO_OUT | | AJ_SCO_OUT | | Leaving | 0 | |
| SHEQ | | AJ_SHEQ | | Generic | 0 | |

Adjustment Rule details validation



The SAP® BusinessObjects™ Planning and Consolidation 7.0 version for the Microsoft Platform validation engine for the adjustment rule details reports irrelevant warnings concerning the account or flow property values and the 'PROP()' formula used to define the rule selection or destination.



Indeed the consolidation engine can interpret these parameters to populate the related accounts dynamically.

7. Balance Carry Forward and Net Income Allocation

7.1. Balance Carry Forward

As described before (see § 1.3.1 page 6 and § 4.1.1 page 21), the carry forward of opening balances is triggered by different processes depending on the AuditID type.

- At local level and for manual journal entries. : *Data manager package* CopyOpening
- For automatic entries : consolidation engine's built in process: *stored procedure* SPRUNCONSO

7.2. Net Income Allocation

- At local level (DATASRC_TYPE=I): Default Script logic
- Manual journal entries (DATASRC_TYPE=M): Carry forward business rules. (See Appendix 7)
- Automatic journal entries (DATASRC_TYPE=A): Adjustment rules (detail).

8. Manual Journal Entry-Related Application Parameters

The stored procedure (dbo.SPSKE_JOURNALS) uses the following parameters defined in the *application parameters* of the *application* CONSOLIDATION.

| | |
|---------------|-------------|
| JNL_B SINCOME | E1500 |
| JNL_FAPPROP | F05 |
| JNL_FINCOME | F10 |
| JNL_FTOTAL | END |
| JNL_INONE | I_NONE |
| JNL_INVASSOC | A1510 |
| JNL_PLINCMIN | R7110 |
| JNL_PLINCOME | R899T |
| JNL_REARNGS | E1510 |
| JNL_RESERVG | E1520 |
| JNL_RESERV M | E2110 |
| JNL_RESUG | E1500 |
| JNL_RESUM | E2170 |
| JNL_TOTINTCO | All_Interco |

- Parameters for the effect of manual entries on the net income : JNL_BSINCOME, JNL_FINCOME, JNL_PLINCOME
- Parameters for the effect of manual entries on equity companies: JNL_INVASSOC
- Parameters for the effect of the impact of flows on closing balance: JNL_FAPPROP, JNL_FTOTAL
- Parameters for the update of the interco I_NONE member: JNL_INONE, JNL_TOTINTCO
- Parameters for the effect of the group / minority reclassification: JNL_RESERGM, JNL_RESERVM, JNL_RESUG, JNL_RESUGM, JNL_PLINCMIN

These account members, flow members and interco members are defined here to enable the net income allocation of manual entries, the impact on the flow F99-Closing, and on the interco member I_NONE.

9. Input Schedules

9.1. Overview

Input schedules are defined using the *EVDRE* function. They are composed of

- the “Guide” worksheet which enables Multilanguage feature;
- the “Settings” worksheet;
- one or several input worksheets.

Additional macros are also defined in some schedules.

9.2. List of Schedules

| Application | Schedule name | Use |
|---------------|--|--|
| CONSOLIDATION | <u>Mains schedules:</u> 1-ACTUAL STATEMENT.xlt 2-NON-CURRENT ASSETS.xlt 3-FINANCIAL ASSETS.xlt 4-CURRENT ASSETS.xlt 5-NET EQUITY.xlt 6-CHANGES IN LIABILITIES.xlt 7-TAX STATEMENT.xlt <u>Hot schedules:</u> Intercompany Input Balance.xlt Intercompany.xlt Specific operations.xlt | These Schedules are defined to enter B/S (opening and closing balances, and details by flow) and I/S. Audit Id “INPUT” and “INPUTADJ” are available in column or in a dedicated selection cell. A link is available for a direct access to an intercompany schedule. |

| | | |
|-------------|---|--|
| DISCLOSURES | 1-DISCLOSURES by GEOGRAPHY.xlt 2-DISCLOSURES by MATURITY.xlt 3-OPERATING PROFIT BY NATURE.xlt 4-HEADCOUNTS.xlt | These schedules are defined to enter additional information by geography, by maturity, by nature, and the statistical headcount. |
| RATES | Rates.xlt | This schedule is used to enter / display currency rates |

9.3. "Guide" Worksheet

The "Guide" worksheet retrieves the *current view*'s members relevant for all schedules of the opened file, and enables the selection of the language (English / French / German).

The following texts are translated in schedules:

- Schedule's name
- Dimension member's description

Names of the *dimensions* are not translated.

9.4. "Settings" Worksheet

The "Settings" worksheet contains all parameters valid for all schedules included in the file. By leveraging Excel features such as names, macros, and formulas, and BPC functions such as properties, and EV functions, the maintenance and modification of schedules is made easier.

The principle is that members IDs and property values used to configure the schedule are highlighted in green cells, which makes schedules easy to adapt in case of a change in the account codification.

The main settings options are detailed below:

- Entity profile ("base entity" or "subconsolidation") is used to filter account and flow members according to the *UPROFILE* property of the corresponding dimension. When the entity profile is "Base Entity", an additional selection for accounts and flows is made: UPROFILE <> SUBCONSO (see also § 3.2 page 18).



- The "Hard-coded" section includes the selection of members which are fixed in the page key range section of the file's schedules. Corresponding cells include the function *EVMBR* to ease the member's selection.

| Hard-coded PageKey items | |
|--------------------------|---------|
| Dimension | Members |
| CONSOSCOPE | LC |
| INTERCO | I_NONE |
| FLOW | F99 |
| MEASURES | YTD |

- The "Dimension properties" section defines which dimensions properties will be used to filter members in the *MemberSet* range. In this example, flow members will be filtered according to the FLOW_TYPE dimension.

| Dimension Properties | | |
|----------------------|-------------------------------------|---------------|
| | Property | Property name |
| ACCOUNT | Selection according to unit profile | UPROFILE |
| AUDITID | Auditid level selection filter | DATASRC_TYPE |
| FLOW | Type of flow | FLOW_TYPE |

- In the "Properties values" section, members are filtered according to their property values. The filter expression (example: FLOW_TYPE="CLOSING") is finally used in the *MemberSet* range of the *EVDRE*.

| Properties Values | | | | | |
|-------------------|---------------------------------------|----------|---------------------------|------------|-------------|
| | Value | Name | Memberset Query Substring | Excel Name | In use here |
| UPROFILE | Consolidation specific accounts (CSA) | SUBCONSO | UPROFILE<>"SUBCONSO" | PA_CSA | Y |
| DATASRC_TYPE | Value for All Input Audit_ID | I | DATASRC_TYPE="I" | PAU_TY | Y |
| FLOW_TYPE | Opening Flow (OPE) | OPENING | FLOW_TYPE="OPENING" | Pf_OPE | Y |
| | Closing Flow (CLO) | CLOSING | FLOW_TYPE="CLOSING" | Pf_CLO | Y |

- In this "Members used in MemberSets" section, members are filtered directly.

| Members used in MemberSets | | | | | |
|----------------------------|----------------------------|-----------|---------------------------|------------|------------------------------|
| | Value | Name | Memberset Query Substring | Excel Name | Control: Member Description |
| ACCOUNT | Total Assets | A999T | A999T | TAS | Total assets |
| | Total Equity & Liabilities | L9E9T | L9E9T | TEL | Total Equity and liabilities |
| | Group Income | R899T | R899T | GIC | Group income |
| AUDITID | Total of input members | ALL_INPUT | ALL_INPUT | INP_TOTAL | All local input |

- This section defines, according to the selected language, which dimension property will be used to retrieve texts for dimension members.

| Working Language | User selection | EVDESCRIPTION |
|------------------|----------------|-----------------------|
| Language list | Default | EVDESCRIPTION English |
| | Language 1 | LANGUAGE_FR Français |
| | Language 2 | LANGUAGE_GE Deutsch |

- This section contains the translation of other texts

| Workbook translations | | EVDDESCRIPTION | LANGUAGE_FR | LANGUAGE_GE |
|---------------------------|---------------------------|---------------------------|---------------------------|--------------------|
| Worksheet names | Entry Worksheet | Assets | Actif | Aktiva |
| | Entry Worksheet | Equity & Liabilities | Passif | Passiva |
| | Entry Worksheet | Income Statement | Compte de Résultat | Erfolgsrechnung |
| | Guide worksheet | Actual Statement | Etats des données réelles | Ist-Daten-Berichte |
| Open the IC input balance | Open the IC input balance | Open the IC input balance | Ouvrir la balance IC | IC-Bilanz öffnen |
| | xxx | xxx | xxx | xxx |
| | xxx | xxx | xxx | xxx |

9.5. Input Worksheets

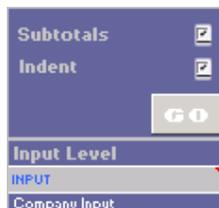
- In the *EVDRE*, the *PageKeyRange* selections are defined from the *current view* (Category, Time, Entity), or from the "Settings" worksheet for other dimensions.
- In the *EVDRE* function of schedules, the *MemberSet* ranges result from the filters defined in the "Properties values" section and in the "members used" section of the "Settings" worksheet.

| PARAMETER | EXPANSION 1 | EXPANSION 2 | EXPANSION 3 |
|-----------|---|------------------|--|
| ExpandIn | COL | COL | ROW |
| Dimension | FLOW | AUDITID | ACCOUNT |
| MemberSet | FLOW_TYPE="CLOSING" FLOW_TYPE="OPENING" | DATASRC_TYPE="I" | ALL(A999T) AND UPROFILE<>"SUBCONSO",PARENTAFTER,SELF |

For instance, the account *MemberSet* is the combination of the selection via the property UPROFILE, and the parent member "A999T".

The *AfterRange* parameter is used in some schedules to insert blank rows after totals. When using this option, the key column will contain the text *EV_AFTER*, which is then used in the definition of the Excel conditional format (see later in this §).

- User Options



Three user options are available, depending on the schedule, to change the schedule layout:

- Subtotals: this option will change the "SumParent", and the expression of the account expansion in rows
- Indent: this option will change the indentation level in the BPC Format range

These two options are stored in the following cells:

| User-defined options when running the report | |
|--|-------|
| Head row member level | 2 |
| Retrieval mode | TRUE |
| Hierarchic formatting | FALSE |

- Input level: this option allows the user, via the function *EVMBR*, to report values on a different Audit ID (INPUT or INPUTADJ). As detailed in § 1.2.1, the available Audit ID are limited for local users.

This Audit ID selection is stored in the *PageKeyRange*

- BPC Format Range

BPC formatting options are defined using dimensions properties: HLEVEL, CALCL and SCALING.

For expenses accounts (property ACCTYPE="EXP"), a dedicated "negative" format is defined

- Excel conditional format

Excel conditional format is also used:

- For the key of parent member (combined with the *AfterRange* options explained above)
- To show that a flow is not authorized: the conditional format uses the account property "FLOWAN" retrieved in a hidden column.
- To highlight that the value of the flow "F15-Net Variation" is not correct for the relevant account.

- Intercompany Link

In some schedules, a link provides the user with a direct access to the schedule to enter intercompany values. This link, available only for accounts with the *property* ISINTERCO=Y, is defined with the *EVHOT* function.

In the "Net Equity" schedule, a link is defined to access directly the dividends paid schedule included in the same file.

10. Output Reports

10.1. Overview

Reports are defined using the *EVDRE* function. They are composed of

- The worksheet "Settings"
- One or several worksheets

10.2. List of Reports

| Application | Report name |
|---------------|---|
| CONSOLIDATION | <u>Financial reports:</u> Balance sheet.xlt Cash Flow Statement (report based).xlt Equity Statements.xlt Income Statement.xlt <u>Control reports:</u> 01-Work Status report.xlt 02-Data Consistency Dashboard.xlt 03-Data Consistency - Detail.xlt 04-Balance sheet openings.xlt <u>Hot reports:</u> Balance sheet by AuditID.xlt Balance sheet by Entity.xlt Balance sheet by Flow.xlt Breakdown by AuditID.xlt Breakdown by Entity.xlt Breakdown by Partner.xlt Debit-Credit Ledger.xlt Income Statement by AuditID.xlt Income Statement by Entity.xlt |
| DISCLOSURES | DisclosuresReport.xlt |
| ICMATCHING | ICMatching.xlt |
| CASHFLOW | Cash Flow Statement.xlt Cash Flow Control.xlt Cash Flow Statement by Entity.xlt |

10.3. "Settings" Worksheet

As with schedules, the "Settings" worksheet contains all parameters valid for all reports included in the file. By leveraging Excel features such as names, macros, and formulas, and BPC functions such as properties and EV functions, the maintenance and modification of reports is made easier.

According to the same principle, members' IDs and property values used to configure the report are highlighted in green cells, which makes reports easy to adapt in case of a change in the account codification.

The main settings options are detailed as follows:

- The Hard-coded section includes the selection of members which are fixed for all schedules of the file. Corresponding cells include the function *EVMBR* to ease the member's selection.

Hard-coded PageKey items

| Dimension | Members | Description |
|-----------|---------|------------------|
| INTERCO | I_None | No Inter-company |

Regarding the dimension INTERCO, the selection of data is always limited to I_None, as the data consolidated by BPC rules (Automatic adjustments, Currency conversion) must include the member "I_None" only.

- The Dimension properties section defines which dimensions properties will be used to filter members in the *MemberSet* range. In this example, flow members will be filtered according to the FLOW_TYPE dimension.

Dimension Properties

| Property | Property name |
|----------|-------------------|
| FLOW | Flow Type of Flow |
| | FLOW_TYPE |

- In the "Properties values", members are filtered by their property values. The filter expression will be used in the *MemberSet* range of the *EVDRE*.

Properties Values

| Value | Name | Memberset Query Substring | Excel Name |
|---------|---------|---------------------------|------------|
| CLOSING | CLOSING | FLOW_TYPE="CLOSING" | PF_CLO |
| OPENING | OPENING | FLOW_TYPE="OPENING" | PF_OPE |

- In this "Members used in MemberSets" section, members are filtered directly. As described for Property based filters, the filter expression (example "A999T") will be used in the *MemberSet* range of the *EVDRE*.

| Members used in MemberSets | | | | | |
|----------------------------|------------------------------|-------|---------------------------|------------|------------------------------|
| | Value | Name | Memberset Query Substring | Excel Name | Control: Member Description |
| ACCOUNT | Total Assets | A999T | A999T | MA_TA | Total assets |
| | Total Equity and Liabilities | L9E9T | L9E9T | MA_TEL | Total Equity and liabilities |

- The translation sections are identically defined as with schedules (See § 9.4 page 47).
The only difference resides in the selection of the language by the user: in reports, language is usually selected in the main report worksheet, whereas it is selected in the worksheet "Guide" for layouts.

| Working Language | | User selection | EVDESCRIPTION | | |
|-----------------------------|--|---|--------------------------|------------------------|------------------------------|
| Language list | | Default | EVDESCRIPTION | English | |
| | | Language 1 | LANGUAGE_FR | Français | |
| | | Language 2 | LANGUAGE_GE | Deutsch | |
| Report name translations | | | EVDESCRIPTION | LANGUAGE_FR | LANGUAGE_GE |
| Report name | | | Balance Sheet | Bilan | Bilanz |
| Linked reports | | | | | |
| | | Path and file name | EVDESCRIPTION | LANGUAGE_FR | LANGUAGE_GE |
| Breakdown by entity | | HOTREPORTS\Breakdown by Entity.xlt | Breakdown by entity | Détail par entité | Analyse nach Berichtseinheit |
| Ledger | | HOTREPORTS\Balance Sheet by entity.xlt | Balance Sheet by entity | Bilan par entité | Bilanz nach Berichtseinheit |
| Consolidating/ Contribution | | HOTREPORTS\Balance sheet by AuditID.xlt | Balance Sheet by AuditID | Bilan par AuditID | Bilanz nach Audit-ID |
| Flow detail | | HOTREPORTS\Balance sheet by Flow.xlt | Balance Sheet by Flow | Bilan en flux | Bilanz nach Bewegung |
| Ledger | | HOTREPORTS\Debit-Credit Ledger.xlt | Debit - Credit Ledger | Journal Débit - Crédit | Journal |
| <New> | | <...> | <...> | <...> | <...> |
| Text Translation | | | EVDESCRIPTION | LANGUAGE_FR | LANGUAGE_GE |
| Text 1 | | | Current selection | Sélection courante | Aktuelle Auswahl |
| Text 2 | | | Linked reports | Documents liés | Verknüpfte Dokumente |
| Text 3 | | | <...> | <...> | <...> |

10.4. Report Worksheets

- In the *EVDRE*, the *PageKeyRange* selections are defined from the *current view* or from the "Settings" worksheet to limit the flows to "I_None"
- In the *EVDRE* function of reports, the *MemberSet* ranges for accounts may be defined differently for B/S and I/S:
 - For the B/S, the MemberSet is based on the *LDEP key word* (hierarchy-based selection) and the MemberSet Query string from the "Settings" worksheet. The LDEP parameters can be changed by the users in the "user options" pan (see hereafter).

| PARAMETER | EXPANSION 1 | EXPANSION 2 |
|-------------|---|---|
| ExpandIn | ROW | COL |
| Dimension | ACCOUNT | FLOW |
| MemberSet | LDEP(2,A999T),PARENTAFTER,A999T LDEP(2,PARENTAFTER,L9E9T),L9E9T | FLOW_TYPE="OPENING" FLOW_TYPE="CLOSING" |
| BeforeRange | | |

- For the I/S, it is possible to select accounts using the LDEP function, or using the STYLE property. This alternative is selected by the user in the "user options" pan (see hereafter).

| PARAMETER | EXPANSION 1 | EXPANSION 2 |
|-----------|---|--------------|
| ExpandIn | ROW | COL |
| Dimension | ACCOUNT | MEASURES |
| MemberSet | ALL(R709T) AND STYLE<>"NH",R709T R899T,DIMLIST_DEST="D_PLINCMIN" | YTD PERIODIC |

- User Options



Several user options are available, depending on the reports, to change the layout:

- Language
- Select by style: this option will build the MemberSet expression with the STYLE property
- Depth level: relevant only when the option "Select by style" is not selected. Defines the number of levels to be displayed in the report
- Indent: this option will change the indentation level in the BPC Format range
- Hide keys
- Autofit columns
- Format by style: defines whether the format (in the EVDRE format range) results from the style (dimension property) or results from the hierarchy level
 - Format by style

| | | | |
|------------------------|---------------------|-------------------------------------|-----|
| ACCOUNT.STYLE="T1" ROW | T1 Style Key | FONTSIZE,Fontcolor,PATTERN,FontBOLD | KEY |
|------------------------|---------------------|-------------------------------------|-----|

- Format by hierarchy

| | | | |
|----------------------|----------------------------|-------------------------------------|-----|
| ACCOUNT.hlevel=2 ROW | Level 2 row members | FONTSIZE,Fontcolor,PATTERN,FontBOLD | KEY |
|----------------------|----------------------------|-------------------------------------|-----|

User options are stored in the following cells:

| User-defined options when running the report | | Style based selection | Hierarchy-based selection |
|--|-------|---|---|
| Select by Style | TRUE | ALL(R709T) AND STYLE<>"NH",R709TIR889T,DIMLIST_DEST="D _PLINCMIN" | LDEP(2,R709T),R709TIR889T,DIMLIST_DEST="D_PLINCMIN" |
| Starting point level | 1 | | |
| Display dependencies | 2 | | |
| Range 2 offset | FALSE | | |
| Offset hierarchical | 0 | | |
| Indent | FALSE | | |
| Hide Keys | FALSE | | |
| Autofit Columns | TRUE | | |
| Lower level display | 8 | | |
| Format by style - | TRUE | | |

In the option range, some parameters are copied from the user's selection (see below).

The *SortCol* parameter is important for the I/S.

As described in § 1.3.1, in order to have the totals members below, the sort option is activated, based on the accounts member's ID in column K.

| Option | Value |
|-----------------|-------|
| AutoFitCol | Y |
| Bottom | |
| DumpDataCache | |
| ExpandOnly | |
| GroupExpansion | |
| HideColKeys | Y |
| HideRowKeys | Y |
| NoRefresh | |
| NoSend | |
| PctInput | |
| QueryEngine | |
| QueryType | |
| QueryViewName | |
| ShowComments | |
| ShowNullAsZero | |
| SortCol | K |
| SqlOnly | |
| SumParent | |
| SuppressDataCol | |
| SuppressDataRow | |
| SuppressNoData | |
| Top | |

- BPC Format Range

As described above, user can select the format option "Format by style". This will change the syntax of the condition in the format range. (property STYLE or HLEVEL)

Additional format options are defined for accounts with property ACCTYPE=EXP (negative format for expenses) and DIMLIST_DEST=PLINCMINC (positive format for minority interest).

For expenses accounts (property ACCTYPE="EXP"), a dedicated "negative" format is defined.

- Linked Reports

Some reports offer the possibility to focus on one member in a dedicated linked report, displaying other dimensions for further analysis.

This feature is defined using the *EVHOT* function, based on the current selection member.

The "Current selection" cell contains the member currently selected by the user in the rows. There is one EVHOT function defined for each linked reports.

Current selection +

A1510 Investments in associates

Linked reports

- [Breakdown by entity](#)
- [Balance Sheet by entity](#)
- [Balance Sheet by AuditID](#)
- [Balance Sheet by Flow](#)
- [Debit - Credit Ledger](#)

C. Appendix

1. Script - Calculation of the net variation on flow F15 for B/S accounts



The screenshot shows the SAP BusinessObjects Script Logic editor. On the left is a tree view of the system structure, including folders like Consolidation, Disclosures, and Work Status. The right pane displays the following script:

```

//-----
// Calculating the F15 - net variation FLOW as difference between Closing and the sum of other Balance Sheet Flow
//-----
// Information : [XDIM_MEMBERSET FLOW=<all>] is mandatory in the default logic
*XDIM_MEMBERSET FLOW=<all>
*XDIM_MEMBERSET AUDITID=%AUDITID_LIST%
// **SELECT: Redefines the contents of the SQL filter on execution <> *SELECT = hard-coded selection
*WHEN ACCOUNT.GROUP
*IS "BSA"
  *WHEN ACCOUNT.ACCTYPE
  *IS "AST", "LEQ"
    *WHEN FLOW
    *IS "F99"
      *REC(FACTOR=1,FLOW="F15")
    *ELSE
      *WHEN FLOW.PARENTH1
      *IS "END"
        *WHEN FLOW
        *IS "F15"
      // nothing
      *ELSE
        *REC(FACTOR=-1,FLOW="F15")
      *ENDWHEN
    *ENDWHEN
  *ENDWHEN
*ENDWHEN
*COMMIT
  
```

2. Script - Net Income Calculation and Net Income Allocation

IFRS

- Dimension Library
- Application
 - CashFlow
 - Consolidation
 - Work Status Settings
 - Concurrent Lock
 - Dimensions
 - Business Rules
 - Account transform
 - Currency conversi
 - Intercompany bood
 - Automatic adjustm
 - Automatic adjustm
 - Carry-forward rules
 - US Elimination
 - Validation rules
 - Validation rules de
 - Journals
 - Script Logic
 - BPF Rewind - Enti
 - BPF Rewind - HQ
 - CalcAccounts.LGF
 - CopyOpening.LGF
 - Default.LGF
 - FXTrans.lgf
 - ICElim.LGF
 - Journal.LGF
 - LegalConsolidator
 - Local Calculations
 - PushToDisclosure
 - PushToICMatching
 - Validation.LGF
 - Disclosures
 - ICMatching
 - Ownership
 - Rates
 - nsight
 - Work Status

Script Logic: [Default.LGF]

```

//-----
// Calculating E1500 - F10 : Net income of the period in the balance sheet
// Calculating E1500 - F05 : Net income allocation
//-----
// Information : [XDIM_MEMBERSET FLOW=<xx>] is mandatory in the default logic

*XDIM_MEMBERSET FLOW=F99,F10,F05,F00
// F10 must be included in order to enable difference calculation

*XDIM_NOSCAN FLOW=F10
*XDIM_NOSCAN ACCOUNT=E1510
// Excludes the F10 flow and E1510 account from the source data region

*XDIM_MEMBERSET AUDITID=%AUDITID_LIST%

*WHEN ACCOUNT.GROUP
*IS "ISA"
  *REC(FACTOR=1,ACCOUNT="E1500",FLOW="F10")
*ENDWHEN

*WHEN ACCOUNT
*IS "E1500"
  *WHEN FLOW
  *IS "F00"
    *REC(FACTOR=-1,FLOW="F05")
    *REC(FACTOR=1,ACCOUNT="E1510",FLOW="F05")
  *ENDWHEN
*ELSE
  *WHEN FLOW
  *IS "F05"
    *REC(FACTOR=-1,ACCOUNT="E1510",FLOW="F05")
  *ENDWHEN
*ENDWHEN

*COMMIT
    
```

3. Package - Example of F-15 Net Variation Control

| | F00 | F20 | F30 | F35 | Total Specific Flows | F99 | F15 |
|---|------------------|----------------------|----------|--------------------------------|----------------------|------------------|-------------------|
| | Opening position | Increase / Allowance | Decrease | Decrease / Wbk for consumption | | Closing position | Variation Control |
| A110 Development costs, Gross | | | | | | 0 | 0 |
| A1120 Patents, trademarks and other rights, Gross | | | | | | | |
| A1130 Software, Gross | 1,000 | 300 | (100) | | | 1,200 | 0 |
| A1140 Other intangible assets, Gross | | | | | | | |

| | F00 | F15 | F20 | F30 | Total Specific Flows | F99 | F15 |
|-------------------------------------|------------------|------------|----------------------|-------------|----------------------|------------------|-------------------|
| | Opening position | Variation | Increase / Allowance | Decrease | | Closing position | Variation Control |
| A2110 Raw materials | 1,000 | 200 | | | | 1,200 | |
| A2120 Work in progress | | | | | | | |
| A2130 Finished Goods | | | | | | | |
| A2140 Merchandises | | | | | | | |
| Total | 1,000 | 200 | 0 | 0 | 0 | 1,200 | |
| A2112 Provision on raw materials | 200 | | 60 | (10) | | 250 | 0 |
| A2122 Provision on work in progress | | | | | | | |
| A2132 Provision on finished goods | | | | | | | |
| A2142 Provision on merchandises | | | | | | | |
| Total | 200 | 0 | 60 | (10) | 0 | 250 | |

4. Example of FLOWAN Property Values

| ID | EVDESCRIPTION | FLOWAN |
|---------------|---|-------------|
| TBS | Balance Sheet | |
| A999T | Total assets | |
| A199T | Non current assets | |
| A1188T | Intangible assets | |
| A1110 | Development costs, Gross | F20 |
| A1111 | Accumulated amortisation, Development costs | F20 F30 F35 |
| A1112 | Accumulated impairment, Development costs | F20 F30 F35 |
| A1120 | Patents, trademarks and other rights, Gross | F20 F30 |
| A1121 | Patents, trademarks and other rights, Amort. | F20 F30 F35 |
| A1122 | Patents, trademarks and other rights, Impair. | F20 F30 F35 |
| A1130 | Software, Gross | F20 F30 |
| A1131 | Software, Amort. | F20 F30 F35 |
| A1132 | Software, Impair. | F20 F30 F35 |
| A1140 | Other intangible assets, Gross | F20 F30 |

5. Journal Validation Rules

5.1. Dimension Dependencies

| Driver dimension name | Driven dimension name | Driver property name |
|-----------------------|-----------------------|----------------------|
| Account | Flow | FLOWAN |
| | | |

5.2. Member Filters

| Driver property value | Driven dimension name | Driven dimension filtered value |
|-----------------------|-----------------------|--|
| F99 | Flow | <input type="checkbox"/> F99 |
| F40 F50 F60 F70 | Flow | <input type="checkbox"/> F01,F40,F50,F60,F70 |
| F05 F06 F40 F50 F60 | Flow | <input type="checkbox"/> F01,F06,F40,F50,F60 |
| F50 F55 F60 F70 | Flow | <input type="checkbox"/> F01,F50,F55,F60,F70 |
| F05 F10 | Flow | <input type="checkbox"/> F10 |
| F10 MIN | Flow | <input type="checkbox"/> F10 |
| F05 F06 F50 F60 F70 | Flow | <input type="checkbox"/> F01,F06,F50,F60,F70 |
| F20 F30 | Flow | <input type="checkbox"/> F01,F20,F30,F50,F60,F70 |
| F20 F30 F35 | Flow | <input type="checkbox"/> F01,F20,F30,F35,F50,F60,F70 |
| F15 | Flow | <input type="checkbox"/> F01,F15,F50,F60,F70 |
| F15 F55 | Flow | <input type="checkbox"/> F01,F15,F50,F55,F60,F70 |
| F20 F30 F55 | Flow | <input type="checkbox"/> F01,F20,F30,F50,F55,F60,F70 |
| X | Flow | <input type="checkbox"/> X99 |
| | | <input type="checkbox"/> |

6. Members of the RATE Dimension

The RATE dimension includes rates, such as END and AVERAGE, and conversion methods defined as a property of the account dimension.

| ID | EVDESCRIPTION |
|------------|---|
| END | Closing Rate |
| AVG | Average Rate |
| NOTRANS | No Translation |
| AVNEND | Average and End rate |
| AVER | Average only |
| HIST_INV | Historical - Investments |
| HIST_GDW | Historical - Goodwill |
| HIST_EQ1 | Historical - Equity 1 |
| HIST_EQ2 | Historical - Equity 2 |
| HIST_EQNI | Historical - Net income |
| HIST_EQCTI | Historical - CTA on Net Income-Total |
| HIST_EQCTR | Historical - CTA on Reserve-Total |
| HIST_T_INV | Historical - technical CTA on investments |
| HIST_T_GDW | Historical - technical CTA on Goodwill |
| YCTAF55 | Conversion difference A-L on F55 |

7. Carry Forward Rules

| Carry-forward rules Definition | | | | | | | | |
|--------------------------------|----------------|-------------|---------------------|------------------|-------------------------------------|------------------|--------------------------|--------------------------|
| | Source account | Source flow | Destination account | Destination flow | Reverse sign | Data source type | Same period | Apply to YTD |
| | TBS | F99 | | F00 | <input type="checkbox"/> | ALL | <input type="checkbox"/> | <input type="checkbox"/> |
| | E1500 | F99 | | F05 | <input checked="" type="checkbox"/> | Manual Only | <input type="checkbox"/> | <input type="checkbox"/> |
| ▶ | E1500 | F99 | E1510 | F05 | <input type="checkbox"/> | Manual Only | <input type="checkbox"/> | <input type="checkbox"/> |