Reporting for SAP Asset Accounting

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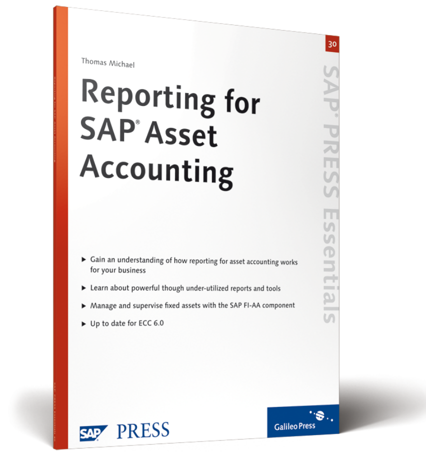

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Preface

SAP's Asset Accounting module, which is a subsidiary ledger to the General Ledger and is used for the management and accounting of fixed assets, is used by over 15,000 companies worldwide. All of these companies use it to track, manage, depreciate, and otherwise account for their fixed assets. The fundamental purpose of the module is to produce various reports for fixed assets to support general ledger account balances, management decisions, tax filings, and physical property tracking.

As an SAP consultant since 1994, I have helped over 60 companies worldwide implement the Asset Accounting module. During this time, I have seen my clients struggle with different functionalities of the Asset Accounting system, including intelligent global designs, worldwide rollouts, or simple user procedures. All of my clients, however, struggle with one common issue: reliable and meaningful reporting.

My clients typically complain that Asset Accounting reporting is everything from cumbersome to slow, and from inaccurate to inaccessible. Once I inquire about the details, however, I almost invariably find that it is not really the Asset Accounting report that is causing the problem, but rather a lack of practical instructions. Useful documentation is sparse at best and most users have never received any formal Asset Accounting reporting training – even the standard SAP training class only scratches the surface of the reporting features. It is therefore my hope that this guide will fill the reporting knowledge gap.

There are so many Asset Accounting reports and reporting queries in the SAP system that it would be impossible to cover them all in just one guide. Many of these reports only apply to certain countries or statutory requirements; others are older, out-of-date reports; and yet others are internal SAP correction and analysis reports. Fortunately, you probably only need a handful of reports to provide accurate, reliable, and accessible asset information. This guide will cover these most common Asset Accounting reports and their features and functionalities.

Assumptions

While researching and writing this guide, I have made some assumptions about you, the reader. I am guessing that you work with Asset Accounting on a more or less daily basis, be it as an asset accountant or asset manager doing day-to-day asset management work, a super user who's involved in supporting the Asset Accounting module, a representative from the tax department pulling together supporting evidence for IRS filings, or a consultant, whose job it is to design, configure, and implement the Asset Management system. Whichever the case may be, your interest is likely in learning about the basic reporting capabilities for Asset Accounting.

Furthermore, I suspect that you already have basic SAP knowledge that covers general navigation procedures and standard features such as selection screen criteria, etc. In addition, you probably have basic accounting knowledge and understand the terms used in the Asset Management business.

Note
Please note that this guide is based on *SAP Enterprise Resource Planning (SAP ERP)* Release 6.0. Most reports and reporting features, however, are available in previous releases as well.

How This Guide Is Organized

This guide consists of eight chapters, each of which is divided into several sections. I will cover reporting basics first and then explore the details of several specific Asset Accounting reports. Let's now review the chapters of this guide so that you can get an idea of what you will learn in each chapter. Knowing how the guide is organized can help you decide how you would best like to use the guide, for example, whether to proceed chapter-by-chapter, or in a more modular fashion.

Preface

In this preface, I explain the need for this reporting guide and provide you with an orientation for the remaining chapters. An overview of each chapter is also included.

Chapter 1: Basic Asset Accounting Reporting Features

Chapter 1 explains the basics of asset reporting, including report selection screens, and how to work with dynamic selections, sort versions, and Microsoft Excel® downloads. Understanding the basic reporting features unique to Asset Accounting reports will be instrumental in your understanding the material in the remainder of this guide.

Chapter 2: Asset Balance Reports

In Chapter 2, we will explore the details for the most important balance-based asset reports for Asset Accounting, including the Asset Balance report, the Asset Portfolio report, the Total Depreciation report, the Posted Depreciation report and the Depreciation Forecast report. Each report description includes detailed information about the report's features, main purpose and function, as well as menu path and transaction code.

Chapter 3: Asset Transaction Reports

Chapter 3 explains the most important transaction-based reports for Asset Accounting, including the Asset Acquisition report, the Asset Retirement report, the Asset Transfer report, the Asset Transaction report, and the List of Origins by Asset Debits report. Detailed descriptions include menu path, transaction code, and main purpose and function for each report.

Chapter 4: Asset History Sheet Report

In Chapter 4, you will learn about the required configuration and detailed reporting and layout features for the Asset History Sheet report, the most important and powerful report available for fixed assets. You will learn why this report is so important and how to configure it to meet your specific reporting requirements.

Chapter 5: Asset Specialty Reports

Chapter 5 will introduce you to certain specialty reports, which are delivered in the standard asset reporting system, such as the Barcode report, the Physical Inventory List report, the Asset Master Data Changes report, the Asset History report, the Real Estate and Similar Rights report, the Transportation Equipment report, the Leasing report, and the Insurance Values report. These reports are not like the typical asset value reports explained in Chapters 2 and 3. Instead, these reports provide information about physical pieces of equipment, specialty assets, and the changes that have been made to them.

Chapter 6: US Tax Reports

In Chapter 6, you'll explore the standard reports specifically delivered for US Tax reporting purposes, including the Mid-Quarter Alert report, the Depreciation Comparison report, and the Net Worth Valuation report. You'll learn how these reports can help you to compile the necessary asset information and values when the time for tax filing comes around.

Chapter 7: Reporting Tools

Chapter 7 will introduce you to additional reporting tools available for Asset Accounting, including Simulation Versions and Currency Translation Methods. These tools help you go beyond the basic reporting options for fixed assets. You will learn how you can use them to provide advanced reports in any currency and how to answer what-if scenarios.

Chapter 8: Asset Explorer

Chapter 8 introduces you to the Asset Explorer. This tool lets you perform comprehensive reporting and analysis for a single asset, including depreciation forecasting, currency translations, and transaction simulation.

Resources

The Resources list provides you with links to additional asset reporting information on the Internet. There is a wealth of information available online and I have compiled a list of the most useful links for you to learn more about Asset Accounting reporting.

Outside of the Scope of This Book

In addition to the standard fixed asset reports provided within the SAP system, many clients use a Business Information Warehouse (BW) application for asset reporting as well. BW is a great reporting application, but it goes beyond the scope of this book. For in-depth BW coverage, I suggest that you take a look at the SAP PRESS book *SAP BW Reporting and Analysis*.

Where to Go from Here

Reporting for Asset Accounting is an important topic. Without it, year-end close activities, tax returns, asset tracking, and management decisions would be negatively impacted.

In Chapter 1, we will explore the basic reporting features unique to Asset Accounting reports. It is important to understand these features as they serve as a foundation for producing accurate asset reports.

Acknowledgements

Writing this guide has truly been a team effort and thus, I'd like to thank the following people: John Jordan for convincing me to write this guide; my editors Jawahara Saidullah and Jutta VanStean for making the book-writing process as easy as possible on me; my friend Kent Bettisworth for his continued professional advice; and most importantly, the entire Asset Accounting development team at SAP in Walldorf (I'm not naming any names – you know who you are!) for all your help, advice and friendship over the last 12 years – without you I wouldn't be where I am now. And finally, my wife Michelle for putting up with the long hours and week-ends!

3 Transaction Reports

Many different transactions can occur during an asset's life. Such transactions include acquisition postings, retirements, transfers, and various other adjustments. This chapter details the most commonly used asset transaction reports and discusses their features, intended use, and recipients.

3.1 The Hierarchical Nature of Transaction Reports

Transaction reports are hierarchical in nature. This means that each report has the following:

- A main level (usually the asset level)
- A subhierarchy below it (usually the actual transactions)

For example, Figure 3.1 shows a screenshot of an asset transaction report. Notice asset number **2187-0** and the corresponding four transactions listed below it. As you can see, the report summarizes all transactions for this asset on the asset level itself and shows the individual transaction amounts below the asset.

You should also note the double-triangle icon in front of the word **Asset** in the upper left portion of the report. Clicking on this icon allows you to open or close the transaction detail for this asset. In other words, it allows you to view the report in a detailed version (listing individual transaction detail) like Figure 3.1 or in a summarized version (summary of all transactions on the asset level) as shown in Figure 3.2.

Asset	SNo.	Cap.date	Asset description				APC	Val. adjustmt	Dep. on trans.	
DocumentNo	Pstng Date	TType	Ast.val.dt	Reference	Quantity	BUn	APC	Val. adjustmt	Dep. on trans.	Crcy
		Text								
2187	0	09/30/2002	Transmitter				38,470.00	0.00	1,124.00-	
100000376	09/30/2002	115	09/30/2002				1,220.00	0.00	36.00-	USD
		ORD 812403								
100000377	09/30/2002	115	09/30/2002				19,600.00	0.00	572.00-	USD
		ORD 812402								
100000378	09/30/2002	115	09/30/2002				6,600.00	0.00	193.00-	USD
		ORD 812404								
100000379	09/30/2002	115	09/30/2002				11,050.00	0.00	323.00-	USD
		ORD 812405								

Figure 3.1 Asset Transaction Report – Detailed Version

Asset	SNo.	Cap.date	Asset description				APC	Val. adjustmt	Dep. on trans.	
DocumentNo	Pstng Date	TType	Ast.val.dt	Reference	Quantity	BUn	APC	Val. adjustmt	Dep. on trans.	Crcy
		Text								
2187	0	09/30/2002	Transmitter				38,470.00	0.00	1,124.00-	
2188	0	09/19/2002	Equipment with Bonus Depreciation				15,000.00	0.00	438.00-	
2189	0	09/19/2002	Equipment without Bonus Depreciation				15,000.00	0.00	438.00-	
2190	0	09/19/2002	Test Equipment with Bonus Depreciation				25,000.00	0.00	730.00-	

Figure 3.2 Asset Transaction Report – Summary Version

The Downside of Hierarchical Reports

While having this level of detail in hierarchical reports is a great feature, it unfortunately comes with a downside. The Advanced List Viewer (ALV) does not fully support hierarchical reports. Consequently, certain layout features that are available for balance-based reports are not offered for transaction-based reports.

Specifically, the direct integration with Microsoft Excel or Microsoft Word is not available (but the download function still is available). The **ABC Analysis** and **SAP Graphics** options are also unavailable. For example, if you tried to run a hierarchical list report (such as the Asset Transaction report) with the **List assets** setting, the system issues error message **AB063 - Use of ALV grid not supported for hierarchical lists**.

The irony here is that the **Display** option **Use ALV grid** is still available on the selection screen of transaction reports. But, in order to use it, you have to use the **...or group totals only** setting. Again, trying to run a transaction report with asset detail and ALV will result in error message AB063.

3.2 Asset Acquisitions Report

The *Asset Acquisitions* report lists all acquisition transactions for the specified posting date time period. This is quite an interesting feature because it allows you to run this report for mid-year time intervals (i.e. run it for all acquisitions that were posted in the second fiscal quarter). Many other Asset Accounting reports are limited to a year-to-date time period instead.

The information required to access the Asset Acquisitions report is as follows:

- **Menu Path**
  Accounting • Financial Accounting • Fixed Assets • Information System • Reports on Asset Accounting • Day-to-Day Activities • International • Asset Acquisitions
- **Transaction Code**
  S_ALR_87012050
- **Technical Report Name**
  RAZUGA_ALV01

Main Report Purpose and Recipients

This report lists all acquisition transactions for the specified posting period. Amounts shown include acquisition cost and corresponding depreciation amounts as well as detailed information for each individual transaction (such as posting date, document number, etc.). The main recipients for this report are general asset accounting departments, and also tax departments.

Caution

You'll have to consider different accounting standards when it comes to asset acquisitions! Different countries have different definitions for asset acquisitions – more information to follow.

Hierarchical Asset Display

Because an asset can have multiple acquisition transactions in the posting date time period that is specified for the report, the report creates a hierarchical display by listing the main asset record information (with summary values of all transactions on the main level and all individual transaction detail on the sub-level). Figure 3.3 shows the standard report layout for the Asset Acquisitions report. Notice that asset number **2219-0** shows a total acquisi-

Asset	SNo.	Cap.date	Asset description				Acquisition	O.dep.	S.dep.	Crcy
	DocumentNo	Pstng Date	TType	Ast.val.dt	Reference	Quantity BUn	Acquisition	O.dep.	S.dep.	Crcy
		Text								
2219	0	10/31/2002	Transmitter				66,100.00	1,378.00-	0.00	USD
	100000385	10/31/2002	115	10/31/2002			48,100.00	1,003.00-	0.00	USD
		ORD 812412								
	100000386	10/31/2002	115	10/31/2002			18,000.00	375.00-	0.00	USD
		ORD 812412								
* Total							66,100.00	1,378.00-	0.00	USD
							66,100.00	1,378.00-	0.00	USD

Figure 3.3 Asset Acquisitions Report – Detailed Version

tion cost of $**66,100.00**, which was posted in two acquisition transactions shown just below the asset level.

The Selection Screen

The selection screen for this report varies slightly from the basic selection screen. It includes the additional selection fields **Transaction type** and **Posting date** in the **Further selections** section (see Figure 3.4).

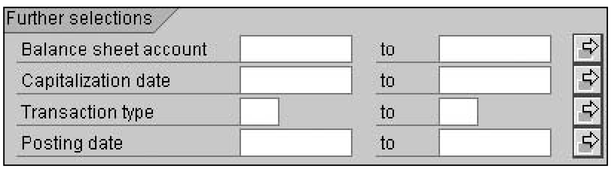


Figure 3.4 Selection Screen – Further Selections

Transaction Types

First, it's important for you to know that all fixed asset transactions must be posted with a transaction type. This is a fairly unique feature of the Asset Accounting module (only the consolidation application uses transactions types, too, albeit different ones). Other modules like Accounts Payable, Accounts Receivable, or the General Ledger don't use these transaction types.

The transaction type is a three-digit code that groups an asset transaction by category, such as acquisitions (default transaction type range 100-199), retirements (200-299), transfers (300-399), and so on for various other categories. Furthermore, the transaction type determines whether a transaction is a debit or credit, whether depreciation should be calculated, or whether the asset should be capitalized or deactivated, as well as many more settings.

The **Transaction type** limitation allows you to narrow down the report to just certain types of acquisitions (e.g., acquisitions from affiliated companies only or goods receipts only).

Using the **Posting date** limitation, you can create an acquisitions report for any time period during the current fiscal year (i.e., month of March, or second fiscal quarter, etc.).

Defining an Asset Acquisition

This is a good time to repeat a caution already cited earlier in this section, namely, the importance of considering different accounting standards when it comes to asset acquisitions. You might think that an asset acquisition is always an asset acquisition. But, that is not the case. Different countries have different definitions for asset acquisitions. Consider the following scenario.

A Possible Scenario

Say you use internal orders or Work Breakdown Structure (WBS) elements for your asset capitalization process. The process usually starts when someone in your organization requests money to be spent for a capital item (e.g., the purchase and installation of a new server). The request is approved and an internal order or WBS element is created to capture all costs associated with this capital project.

Then, let's say that in December of 2007 you receive the server and an invoice for $10,000. This amount is posted to the internal order. You cannot put the server in service just yet, because you're waiting for the required rack mount; therefore, at the end of December, the internal order is kept open and the spending is settled to an *Asset under Construction* (AuC). By default, the system uses transaction type 114 – 116 (depending on your configuration settings for the default transaction types used in Asset Accounting) to debit the AuC for $10,000.

In January of 2008, you receive the rack mount and corresponding invoice for $2,000, which is posted to the internal order. This item completes the project and the status of the order is changed to technically complete (TECO) or closed (CLSD). At the end of the month, the order is settled to the final asset master record (the installed server).

What's Happening Behind the Scenes

While you may not realize it, the system actually processes this final settlement in three steps:

1. The system settles the $2,000 of current year spending to the AuC using transaction types 114 - 116.
2. The system then transfers $10,000 from the AuC to the final asset using transaction types 338 (credit to the AuC) and 331 (debit to the final asset).
3. Lastly, the system transfers $2,000 from the AuC to the final asset using transaction types 339 (credit to the AuC) and 336 (debit to the final asset).

You would now assume that you've placed in service an asset worth $12,000 in fiscal year 2008, correct? At least that's what the IRS would expect you to show on your acquisition report. However, when you run the Asset Acquisitions report for this scenario, the report would show an acquisition for $2,000 only. The $10,000 that was originally spent in 2007 is considered to be a transfer and would therefore only show up on an Asset Transfers report.

In other words, the standard SAP acquisition report does not consider transaction type 331 an acquisition transaction; instead, this transaction type is considered to be a transfer from a prior year AuC to a final asset in the current year.

This reporting logic is a valid accounting principle in Germany; and because SAP is a German company, it should come as no surprise that the standard acquisition report adheres to this accounting principle.

Entering Specific Transaction Types

What does this mean for your Asset Acquisitions report? Does it render it useless? Hardly. What it comes down to is your asset acquisition process and what you consider to be an acquisition in the various countries in which you might work. For most European countries, the standard SAP logic should be satisfactory, but for the US, this would not be the case.

The solution is quite simple, because the report includes another interesting feature. If you leave the **Transaction type** selection criteria field (see Figure 3.4) blank, the report uses the standard SAP logic as described. If, however, you enter specific transaction types that you consider to be acquisitions, it will show these transactions instead, regardless of what they are.

Caution

If you inadvertently enter a Retirements transaction type (i.e., transaction type 200), the report would show this, too! So, ensure that you pay attention to the transaction type limitations. In general, *transaction types* (TTY) are grouped into the following basic categories:

TTY 100-199: Asset Acquisitions
TTY 200-299: Asset Retirements
TTY 300-399: Asset Transfers
TTY 400-499: Post Capitalizations
TTY 500-599: Depreciation Postings
TTY 600-699: Manual Depreciation
TTY 700-799: Write-up Postings
TTY 800-899: Revaluations
TTY 900-999: Data Takeover Transactions

You should figure out exactly what transactions are considered to be asset acquisitions in the country you work in and then limit the Asset Acquisitions report to just these transactions. Then, save the report as a variant so that you don't have to enter the limitations again when you want to run the report.

3.3 Asset Retirements Report

The *Asset Retirements* report is a comprehensive report for all asset retirements, including asset sale (retirements with revenue) and asset scrap (retirements without revenue). The report shows the cost amounts being retired, corresponding depreciation amounts, resulting gain/loss amounts, and any sales proceeds in case of asset sales.

The information required to access the Asset Retirements report is as follows:

- **Menu Path**
  Accounting • Financial Accounting • Fixed Assets • Information System • Reports on Asset Accounting • Day-to-Day Activities • International • Asset Retirements
- **Transaction Code**
  S_ALR_87012052
- **Technical Report Name**
  RAABGA_ALV01

Main Report Purpose and Recipients

This report is a comprehensive report, which includes retirement amounts (cost and depreciation) and corresponding gain and loss amounts. Also included are sales proceeds in case of an asset sale (as opposed to asset scrap) and statistical subsequent cost or revenues. The main recipients of this report are general asset accounting departments and tax departments.

The Selection Screen

The selection screen for the Asset Retirements report is almost identical to the selection screen of the Asset Acquisitions report. The only difference, that the field **Deactivation date** is an available selection criteria, is shown in Figure 3.5. This allows you to limit this report to a specific time period, during which the assets were deactivated (which may be different from the actual posting date of the retirements).

Further selections			
Balance sheet account		to	
Capitalization date		to	
Deactivation date		to	
Transaction type		to	
Posting date		to	

Figure 3.5 Deactivation Date in Further Selections

Report Output

On the individual transaction level, the Asset Retirements report shows detailed posting information, such as the posting date, transaction type, and document number (see Figure 3.6).

Statistical Subsequent Cost or Revenue Postings

The Asset Retirements report also can show statistical subsequent cost or revenue postings. To explain this, let's go through an example. Assume that you post a simple asset scrap to a piece of machinery in one of your plants. The posting is done in the month of March. Two months later, you receive an invoice from one of your vendors who has de-installed the machine and is now charging you for costs associated with dismantling this asset. Because the asset was already retired in a previous, now closed, month, you can no longer post this invoice to the asset. Instead, you let Accounts Payable handle the transaction just as it would all other invoices.

Nevertheless, you would like to show this transaction on the Asset Retirements report because you consider the dismantling cost part of the asset scrap, which, in turn, has an impact on the amount of loss shown on the report. Therefore, SAP's Asset Accounting allows you to post subsequent costs to this asset using transaction type 285 (or transaction type 286 for subsequent revenue postings).

This posting is just a statistical posting however, meaning that it is posted to the sub-ledger only and not posted to the General Ledger. The Asset Retirements report will show this statistical amount in a separate column (see Figure 3.7).

As you can see in Figure 3.7, the report includes a field for subsequent costs (**Ret. costs**) and a field for subsequent revenue (**Ret. revenue**). The example for subsequent revenue would be that you receive sales proceeds for an asset that you had scrapped earlier.

```
Asset        SNo. Cap.date   Asset description                      Retirement   Depr. retired  Ret. book value Crcy
                  Deact.Date Asset description                     Ret. revenue          Loss             Gain
                                                                    Ret. costs
     DocumentNo Pstng Date Text                                              "              "                " Crcy
                  Ast.val.dt TType Reference       Quantity BUn                 "              "                "
                                                                             "

5001          0   08/23/1996 Finish Sander                          37,850.00-          0.00      37,850.00- USD
                  01/01/1997                                              0.00    37,850.00-            0.00
                                                                          0.00
     100000092    01/01/1997                                        37,850.00-          0.00      37,850.00- USD
                  01/01/1997 200                                           0.00    37,850.00-            0.00
                                                                          0.00
```

Figure 3.6 Asset Retirements Report – Detailed Version

```
Asset        SNo. Cap.date   Asset description                      Retirement   Depr. retired  Ret. book value Crcy
                  Deact.Date Asset description                     Ret. revenue          Loss             Gain
                                                                    Ret. costs
     DocumentNo Pstng Date Text                                              "              "                " Crcy
                  Ast.val.dt TType Reference       Quantity BUn                 "              "                "
                                                                             "

3405          0   03/25/2006 SEEMA CHAIRS                           10,000.00-      1,667.00       8,333.00- EUR
                  10/31/2006                                              0.00     9,333.00-            0.00
                                                                      1,000.00
                  11/30/2006                                              0.00          0.00            0.00  EUR
                  10/31/2006 285                                           0.00     1,000.00-            0.00
                                                                      1,000.00
     100000777    11/25/2006                                        10,000.00-      1,667.00       8,333.00- EUR
                  10/31/2006 250                                           0.00     8,333.00-            0.00
                                                                          0.00
```

Figure 3.7 Asset Retirements Report with Statistical Retirement Costs

3.4 Asset Transfers Report

Asset transfers are a normal business event and can include intra-company transfers (transfers between assets within the same company code) and inter-company transfers (transfers between two company codes). The *Asset Transfers* report includes intra-company transfers only and shows the cost amount transferred and the corresponding depreciation adjustments.

The information required to access the Asset Transfers report is as follows:

- Menu Path
  Accounting • Financial Accounting • Fixed Assets • Information System • Reports on Asset Accounting • Day-to-Day Activities • International • Intra-company Asset Transfers
- Transaction Code
  S_ALR_87012054
- Technical Report Name
  RAUMBU_ALV01

Main Report Purpose and Recipients

This report shows asset transfers (transfers from one asset to another asset). It includes the amount of cost and depreciation transferred. The main recipients for the report are general asset accounting departments.

The Selection Screen

The selection screen for the Asset Transfers report, again, is identical to the other transaction-based reports.

Report Output

Just like the other transaction reports, the Asset Transfers report includes detailed information for each transfer, such as document number, posting date, transaction type, etc. For the default Asset Transfers report output, see Figure 3.8.

Specifying Transaction Types

One thing to remember is that SAP considers settlements from an AuC to a final fixed asset a transfer (i.e., a transfer from one asset to another, to be exact). The default transaction types involved are 33x and 34x.

As was already mentioned, you may want to report these types of *transfers* as acquisitions in the Asset Acquisitions report. After all, in the US, we would consider these settlement transactions the in-service placement for the final asset.

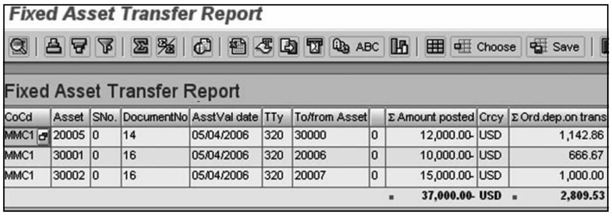
The Asset Transfers report works just like the other transaction reports. If you leave the **Transaction type** selection field blank, the report will use SAP's default logic to determine whether a transaction can be considered a transfer. If, however, you enter specific transaction types in the selection screen, the report will show only these transactions on the report output (in other words, it's a transaction type override feature).

Caveat
One drawback of the Asset Transfers report is that it does not show where an asset was transferred to or from. It seems like a very basic reporting requirement of any transfer report, but for one reason or another this information not is not included.
Therefore, I usually advise my clients to create a custom transfer report using tools such as SQVI (SAP Quick Viewer). Figure 3.9 shows a simple example of an such an enhanced Asset Transfers report. Notice that it includes a separate column showing the transfer **To/from Asset**. To me, having visibility of the complete transfer (including transfer-from and transfer-to asset numbers) is critical to a meaningful transfer report.
Creating such an enhanced Asset Transfers report is a simple task. It took me just a few minutes to create the example shown in Figure 3.9 using standard SQVI functionality.

```
Asset        SNo. Cap.date   Asset description                                     Transfer       TransODep       TransSDep Crcy
        DocumentNo Pstng Date TType Ast.val.dt Reference           Quantity BUn          Transfer       TransODep       TransSDep Crcy
                  Text

1104          0    01/01/1993 Production Building, Los Angeles Plant             1,062,961.00-      263,780.00           0.00  USD
         100000007  01/01/1997 300   01/01/1997                                     1,062,961.00-      263,780.00           0.00  USD
```

Figure 3.8 Default Asset Transfer Report Layout



Fixed Asset Transfer Report

Fixed Asset Transfer Report

CoCd	Asset	SNo.	DocumentNo	AsstVal date	TTy	To/from Asset		Σ Amount posted	Crcy	Σ Ord.dep.on trans
MMC1	20005	0	14	05/04/2006	320	30000	0	12,000.00-	USD	1,142.86
MMC1	30001	0	16	05/04/2006	320	20006	0	10,000.00-	USD	666.67
MMC1	30002	0	16	05/04/2006	320	20007	0	15,000.00-	USD	1,000.00
								37,000.00-	USD	2,809.53

Figure 3.9 Enhanced Asset Transfer Report

3.5 Asset Transactions Report

The reports we've looked at so far (i.e., the Asset Acquisitions, Asset Retirements, and Asset Transfer reports) apply an internal filter criteria to determine what is considered to be an acquisition posting, retirement, or transfer. This filter uses settings from the transaction type group to determine what a transaction should be classified as. This might work well in most instances but, as explained earlier when discussing the acquisition reports, the reports may not always adhere to the accounting principle you would like to apply. Therefore, the standard acquisition report with its default transaction type filter might not be a good report for you to use, depending on your asset capitalization process.

The good news is that the solution to this problem is quite simple. All you have to do is limit the report to a specific range of transaction types that you consider to be acquisitions, according to your accounting rules. Following this approach makes the **Asset Transactions** report very powerful, because you could use it to report any asset posting in any way you want to, simply by limiting the report to specific transaction types.

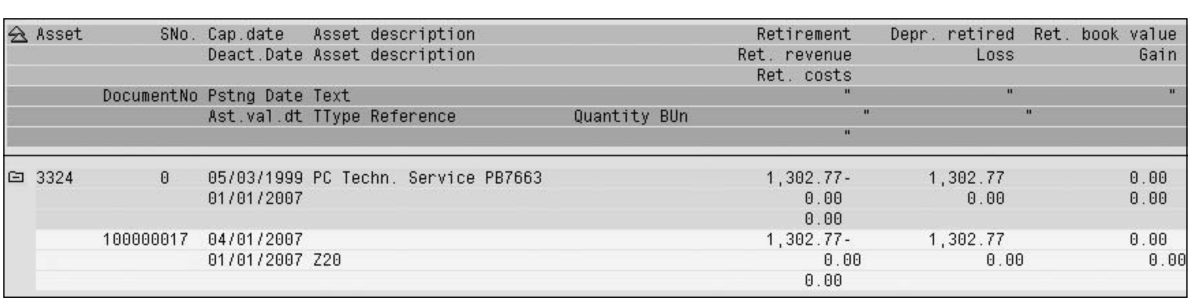
The information required to access the Asset Transactions report is as follows:

- **Menu Path**
  Accounting • Financial Accounting • Fixed Assets • Information System • Reports on Asset Accounting • Day-to-Day Activities • International • Asset transactions
- **Transaction Code**
  S_ALR_87012048
- **Technical Report Name**
  RABEWG_ALV01

Main Report Purpose and Recipients
This is a powerful report that can be used to report any asset transaction (be it acquisitions, retirements, transfers, etc.) according to your specifications. Main recipients of this report are general asset accounting departments and tax departments.

Creating a Custom Report Variant
For example, a common scenario is the issue of charitable donations. From an accounting perspective, a charitable donation of an asset is nothing but an asset retirement without revenue (also known as an asset scrap). For tax purposes, however, you must be able to report these donation transactions separately from the normal retirement transactions. All you would have to do is run this Asset Transactions report and limit it to the transaction types you use for the charitable donations. This will show only these donations and not any of the normal asset retirements.

Once you create a custom report, you could save it as a variant so that you don't have to enter the selection criteria every time you want to run this report. Figure 3.10 shows the Asset Transactions report for a charitable donations scenario. As you can see, it shows the transac-



```
Asset        SNo. Cap.date   Asset description                          Retirement    Depr. retired  Ret. book value
                  Deact.Date Asset description                         Ret. revenue           Loss             Gain
                                                                         Ret. costs
      DocumentNo Pstng Date Text                                                  "                "                "
                  Ast.val.dt TType Reference          Quantity BUn                  "                "
                                                                                  "

3324           0  05/03/1999 PC Techn. Service PB7663                    1,302.77-        1,302.77             0.00
                  01/01/2007                                                 0.00             0.00             0.00
                                                                             0.00
      100000017  04/01/2007                                             1,302.77-        1,302.77             0.00
                  01/01/2007 Z20                                              0.00             0.00             0.00
                                                                             0.00
```

Figure 3.10 Asset Transactions Report Limited to Specific Transaction Type tion type **Z20** which was set up as a Charitable Donations transaction.

You could now click the **Save** icon on the selection screen and save this report as a variant. To make things easy, you can enter a **Meaning** for this variant (i.e. **Charitable Donations Report**) as shown in Figure 3.11.

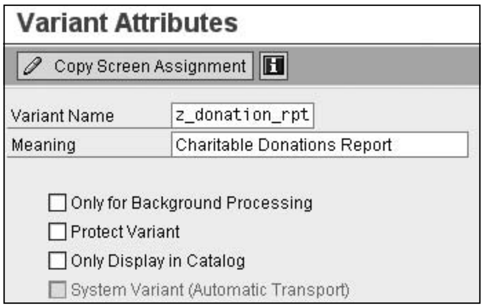
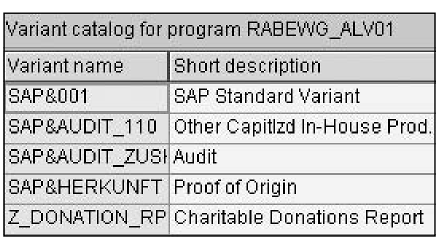


Figure 3.11 Save Report as a Variant

The next time you start the Asset Transactions report, you can simply click the **Get Variants** icon and then select the **Charitable Donations Report** variant (see Figure 3.12). It will then automatically fill in the corresponding selection screen fields, including the transaction type limitation.



Variant catalog for program RABEWG_ALV01

Variant name	Short description
SAP&001	SAP Standard Variant
SAP&AUDIT_110	Other Capitlzd In-House Prod.
SAP&AUDIT_ZUSI	Audit
SAP&HERKUNFT	Proof of Origin
Z_DONATION_RP	Charitable Donations Report

Figure 3.12 Select Variant

Using different variants for this Asset Transactions report allows you to create a re-usable library of asset reports that anyone can use without having to re-enter the transaction type limitations.

3.6 List of Origins by Asset Debits Report

The *List of Origins by Asset Debits* report is a powerful report you can use to analyze the origin of an asset's value. In other words, it shows where the acquisition amounts (debits) came from. The report shows the asset's acquisition cost and the information related to the source of these amounts (i.e., the document number, total amount vs. settled amount, cost element, etc.).

The information required to access the List of Origins by Asset Debits report is as follows:

- **Menu Path**
  Accounting • Financial Accounting • Fixed Assets • Information System • Reports on Asset Accounting • Day-to-Day Activities • International • List of Origins by Asset Debits
- **Transaction Code**
  S_ALR_87012058
- **Technical Report Name**
  RAHERK01

Main Report Purpose and Recipients

This report is intended to help you analyze where the costs for an asset came from (i.e., the project or WBS element number, vendor number, cost element, etc.). The main recipients of this report are general asset accounting and financial accounting departments.

The Selection Screen

The List of Origins by Asset Debits report uses a modified version of the basic selection screen. Under **Further settings**, you will find two options, as shown in Figure 3.13:

- **Display reversal transactions**
  When you select this option, the report will include reversal transactions (which ultimately don't affect the asset's cost, because the settlement amounts went in and out of the asset account).
- **Display orig. line itms**
  This option is useful for settlements from investment measures or AuCs. When selected, the report will include detailed information regarding the postings made to the individual asset (i.e., the original amounts versus the settled amounts, individual document numbers, etc.).

Figure 3.13 Display Reversal Transactions and Display Original Line Items

Report Output

When the option **Display orig. line itms** is not selected, the report output includes the asset's cost and the document numbers that make up the cost, as shown in Figure 3.14.

Notice in Figure 3.14 that asset **900011386** has a cost of $**2,826.85**. This amount was posted on **04/30/2007** with document number **100000420**. The report even includes the WBS element number from where this posting originated.

Now let's look at the same asset, but this time we'll select the option **Display orig. line itms** on the selection screen. Figure 3.15 shows how the report output has changed.

> **Note**
> You can use the **Display orig. line itms** option only for depreciation area 01.

As you can see in Figure 3.15, the report now displays two additional line items for asset **900011386**. It shows the original invoices that were posted to the WBS element in 2006 (document numbers **1100013853** and **1100013822**). Also, it shows the total invoice amount (**$16,190.52** and **$16,190.40** respectively) and how much of these amounts was actually settled to this particular asset (**$1,413.43** and **$1,413.42**). To the right of this information, the report shows the vendor number of the vendor who submitted the invoice and the cost element used to post the invoices.

This report provides a very powerful reporting feature, because it can show you all invoices and transactions that were used to post an asset's acquisition cost.

3.7 List of Origins by Cost Element Report

The *List of Origins by Cost Element* report is very similar to the List of Origins by Asset Debits report. But instead of showing the individual line items used to post an asset's acquisition cost, this report shows the individual cost elements used to post to the asset. In other words, this report shows the asset's acquisition cost separated by cost element.

Main number SNo. DocumentNo FY	Capit.date Name PostngDate TTy AstValDate Text	Acquis; Partial acquis;	Origin
900011386 0	04/30/2007 Microcomputador DELL gx 620+teclado	2,826.85	
100000420 2007	04/30/2007 331 04/30/2007 WBS C2BZA060342006CD	2,826.85	Inv.WBS el C2BZA060342006CD05
900011387 0	04/30/2007 Microcomputador DELL gx 620+teclado	2,826.85	
100000420 2007	04/30/2007 331 04/30/2007 WBS C2BZA060342006CD	2,826.85	Inv.WBS el C2BZA060342006CD05
Assetclass	228 Computers - PC's *	5,653.70	

Figure 3.14 List of Origins without Original Line Item Display

Main number SNo. DocumentNo FY	Capit.date Name PostngDate TTy AstValDate Text Orig. amount ;		Acquis; Partial acquis; Settlmt.amount	Origin Original origin	Cost elem.
900011386 0	04/30/2007 Microcomputador DELL gx 620+teclado		2,826.85		
100000420 2007	04/30/2007 331 04/30/2007 WBS C2BZA060342006CD		2,826.85	Inv.WBS el C2BZA060342006CD05	
1100013853 2006	16,190.52	=	1,413.43	Vendor 0004503937	4300007
1100013822 2006	16,190.40	+	1,413.42	Vendor 0004503937	4300007
900011387 0	04/30/2007 Microcomputador DELL gx 620+teclado		2,826.85		
100000420 2007	04/30/2007 331 04/30/2007 WBS C2BZA060342006CD		2,826.85	Inv.WBS el C2BZA060342006CD05	
1100013853 2006	16,190.52	=	1,413.43	Vendor 0004503937	4300007
1100013822 2006	16,190.40	+	1,413.42	Vendor 0004503937	4300007
Assetclass	228 Computers - PC's *		5,653.70		

Figure 3.15 List of Origins with Original Line Item Display

The information required to access the List of Origins by Cost Element report is as follows:

- **Menu Path**
  Accounting • Financial Accounting • Fixed Assets • Information System • Reports on Asset Accounting • Day-to-Day Activities • International • List of Origins by Cost Element
- **Transaction Code**
  S_ALR_87012060
- **Technical Report Name**
  RAHERK02

Main Report Purpose and Recipients

This report is intended to help you analyze how the cost for an asset has been posted by separate cost element (i.e., material versus labor versus overhead charges, etc.). The main recipients of this report are general asset accounting and financial accounting departments.

The Selection Screen

The List of Origins by Cost Element report uses a version of the basic selection screen, but there are two noteworthy changes. First, the selection screen doesn't have a report date field or a depreciation area field. It doesn't need these two selection fields because all values shown are from depreciation area 01, as of the current date. Secondly, the selection screen includes an option called **Display information on origin**, as shown in Figure 3.16. When you select this option, the report includes information for the original postings made to this asset, such as cost center, plant, or material.

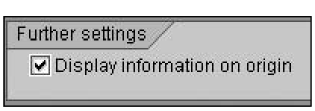


Figure 3.16 Display Information on Origin Option

Report Output

Figure 3.17 shows the default report output, which includes the asset's acquisition cost and a list of cost elements used to post this acquisition amount. Furthermore, this list includes the fiscal year when the costs were incurred, as well as information on the investment measure (i.e., WBS element or internal order number) to which the costs were posted.

Notice in Figure 3.17 that asset **900010771** has a cost of **$26,075.44**. This amount was posted with the four cost elements shown just below the asset. For example, the report shows that **$2,173.58** in professional service fees was included in the asset's cost. Other cost elements commonly used for tracking asset cost include material charges, labor (in-house or contract), overhead charges, etc.

This report provides a useful reporting feature to show the acquisition cost for an asset by cost elements, provided that different cost elements have been used when the original charges were recorded.

3.8 Chapter Summary

This chapter introduced you to the most commonly used transaction-based reports in Asset Accounting. After reading this chapter, you should have a good understanding of the main reports used to show asset transactions. The reports to remember from this chapter are:

- **Asset Acquisitions**
  This report lists all asset acquisition transactions, including detailed information such as document number, posting date, and transaction types. Make sure to include/exclude the correct transaction types that are considered asset acquisitions according to your specific accounting rules.

Main number SNo. FY	Capit.date Description Cost elem. Text Cost ctr. ActTyp Text	Acq.value Portion of APC Portion of APC	Origin object Plnt Material number	Text Material short text
900010771 0	04/28/2006 4 Postos de Trabalho	26,075.44		
2005	4100028 Profess. Svcs	2,173.58-	WBS C2BZA050192005CD05	Machinery and Equipm
2005	4300007 Machinery & Equip	27,169.18	WBS C2BZA050192005CD05	Machinery and Equipm
2005	5900019 Other S&S - Aviation	769.76	WBS C2BZA050192005CD05	Machinery and Equipm
2006	4300007 Machinery & Equip	310.08	WBS C2BZA050192005CD05	Machinery and Equipm

Figure 3.17 List of Origins by Cost Element

- **Asset Retirements**
  This report shows all asset retirements (with and without revenue) and includes information such as the resulting gain and loss amount, sales proceeds, and statistical subsequent cost and revenue.
- **Asset Transfers (intra-company)**
  This report includes intra-company transfers only (inter-company transfers are reported via the acquisition and Retirements reports). In other words, it includes the transfer cost and depreciation amounts but unfortunately, does not include the transfer-to asset number.
- **Asset Transactions**
  This report can be used to report any asset transaction in any way you want, by simply entering the specific transaction types on the selection screen. Once you limit the Asset Transactions report to the desired transaction type, you can save it as a variant and create a library of custom asset reports that can be reused at any time without having to re-enter the selection limitations.
- **List of Origins by Asset Debits**
  This report shows the individual debits or line items used to post an asset's acquisition cost and includes information such as the original document numbers, vendor accounts, and settlement amounts. This report is most useful when the option Display orig. line itms is selected.
- **List of Origins by Cost Elements**
  This report is very similar to the List of Origins by Asset Debits report, however, instead of showing the asset's cost by individual line items, this report shows the cost by different cost elements.

In Chapter 4, you'll learn about the most important asset report of them all – the *Asset History Sheet* report. This is by far the most important report to know in Asset Accounting, because it combines the best of balance-based and transaction-based reports and can be configured to meet your specific reporting requirements. No other report offers this for Asset Accounting.

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