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# Job Aids

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- General Ledger
  - Asset Under Construction

### 1. Document History

Version	Date	Modifications
V1.0	December 1st, 2013	
V2.0	October, 2023	

### 2. Business Processes and SAP Transactions

- Capitalize Asset under Construction

– Create Asset Master Record	AS01
– AuC Assignment of Distribution Rule	AIAB
– Transfer Asset under Construction	AIBU

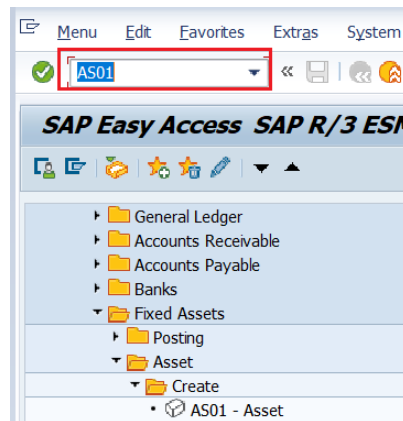
### 3. Roles

- Fixed Assets Responsible
- Fixed Assets Analyst

## 4. Process Execution in SAP

**4.1.** The first step will be executing the **Create Asset Master Record** transaction in SAP. Type the transaction code in the transaction box in a new SAP session, and press Enter.

Transaction code: **AS01**



Prior to the creation, it is important to consider the following issues:

- The AuC creation will be similar to the normal asset creation.
- An asset under construction must be created before buy an asset.
- The asset in construction should be created before recording the invoice.
- The creation of an asset under construction does not have assigned value. The value of the asset will be given when the supplier invoice is posted.
- These types of assets will not be amortized. The amortization will begin when the asset is capitalized against one or several final assets.
- Once the work is completed, the current Asset should be transformed to Fixed Asset.

Within the first screen displayed, after double click in the transaction, the user will be able to select the type of the asset in order to complete the master data:

**Create Asset: Initial screen**

Master data    Depreciation areas

Asset Class: 2280000

Company Code: ES10

Number of similar assets: 1

Reference

Asset:

Sub-number:




Company code:

☐ Post-capitalization

☒ The asset 228000005587 0 is created

The fields to be completed are defined in the following table:

Asset Class	Mandatory. It is a special asset class. Assets Under Construction will be created with a special and unique Asset Class: 228xxxxxxx. Also they will have their own accounts.
Company Code	Mandatory. (e.g. ES10)
Number of similar assets	It enables the creation of multiple similar assets in one master transaction. These assets initially differ from each other only by their main and/or sub-number. When it is saved, a description and inventory number for each individual master record can also be entered  This function does not allow the creation of multiple assets that automatically have the same long text.  By default will be 1. Possibility of being changed.
Post-capitalization	When this indicator is set, it can be posted to the asset using the posting transaction for post-capitalization. When post-capitalization is posted to a new master record, it must have been manually set the historical capitalization date and the acquisition date for the asset in the asset master record. If this indicator is set, the capitalization date in the asset master record becomes a required field, and the system automatically sets the acquisition date based on the capitalization date.

- Click Enter  or Master Data.
- It will be displayed the different tabs of Master Data for the asset creation. Please refer to “Job Aids FA\_01 - Assets Creation” for tabs description.
- When Master Data of the asset is defined, click “Save”  in order to finish the asset creation. A confirmation message will appear:  **The asset 228000000004 0 is created**

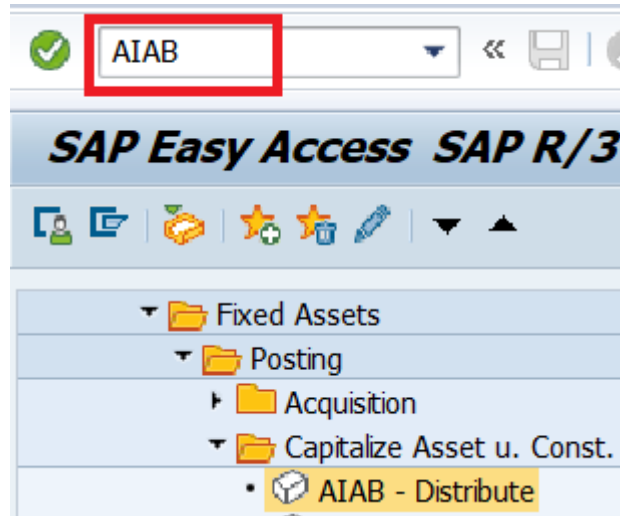


The fields will be completed with the information of the application form previously received. It will only be necessary to duplicate the information in the system

- 4.2.** If we have the fixed asset created and we want to transfer it to the final asset we have to create the final asset to which we want transfer it. Then,

- 4.3.** Once the invoice of the asset has been posted in the system, the **AuC Assignment of Distribution Rule** transaction will be executed in SAP:

Transaction code: **AIAB**



Prior to the creation, it is important to consider the following issues:

- It will only be possible to capitalize an asset when it has been converted already from an asset under construction into a fixed asset.
- A single asset under construction might be capitalized against several final assets. It will only be required to indicate the percentage that each final asset receives from the asset under construction.
- Several assets under construction might be capitalized against the same final asset.
- This transaction will deactivate the asset under construction and will capitalize the final fixed asset.

The capitalization date will be taken into account by the system to calculate the amortization.

If the document date is of a period that is already closed, when the amortization is launched for the first time, the entry will consider the amortization of the current month and the corresponding amount of the previous period.

Within the first screen displayed, after double click in the transaction, the user will be able to select the asset to whom it is going to be applied the distribution rules :

### Settlement AuC: Initial screen

Further selection criteria

Company Code

Asset

Subnumber

**Settings**

Layout

Addit. area

- Company Code (e.g. ES10) and Asset (e.g. 228xxxxxxxxx) will be mandatory. It is possible to search the asset number by clicking the white icon
- Click Execute or F8 when both fields are completed.  
The system will display “Line item list” of the Asset under Construction as shown:

### Settlement AuC: Line item list

Company code **ES10**  
Asset **228000005587** Test  
Sub-number **0**

St	Status	DRG	Assign.	DocumentNo	Doc. Date	TType	AssetValDate	Amount
			Test	1100000023	04.10.2023	030	04.10.2023	1.000,00
								<b>= 1.000,00</b>



It is important to note that status of an AuC will be displayed as red until the rule is settled.

- Select the item and press . The following screen will be displayed to settle the distribution rule:

### Maintain Settlement Rule: Overview

Fixed asset   Test

Actual settlement


Distribution rule group 1

Cat	Settlement Receiver	Receiver Short Text	%	Equivalence no.	Amount	A..	No.	St...	From...	From ...	To P...	To Fis...	First Used	Last Used
FXA	5000000180-0	LICENCIA LECTOR DOCUMENT	100,00				1							

The fields are defined in the following table:

Field	Brief Explanation
Category-	Mandatory. It will always be FXA
Settlement Receiver	Mandatory. Number of the asset created and the Company Code.
Receiver Short Text	Optional. Brief description of the asset (E.g. Licencia Lector Doc
%	Mandatory. Percentage that will be transferred. In case "100" is introduced, the 100% of the asset will be transferred into a Final Asset


When the fields are completed, the screen will be as shown as the example below:

Click "Back" or F3 .




The system will display "Line item list" of the Asset under Construction as shown:

**Settlement AuC: Line item list**

Company code **ES10**  
 Asset **228000005587** Test  
 Sub-number **0**

Status	DRG	Assign.	DocumentNo	Doc. Date	TType	AssetValDate	Amount
	1	Test	1100000023	04.10.2023	030	04.10.2023	1.000,00
							<b>- 1.000,00</b>

It is important to note that status has changed into green light when the rule was settled.

- By clicking "Save" , the distribution rules are created in the system. The system will inform that the distribution rules were settled and the confirmation message will be displayed:  **Distribution rules saved**
- By clicking , it is possible to create a new distribution rule or change one already registered:

The buttons are defined in the following table:

Button	Brief Explanation
Change	Modifications in an already settled rule can be performed. Variations in the distribution rules could be effectuated until the complete transfer of an Asset under Construction into a final asset.
Create new	To settle new distribution rules to the asset under construction. Apply the same procedure as explained previously.
Cancel	Deletion of the warning message.



It will be possible to modify any Distribution Rule until the transfer into a Final Asset is completed.

- 4.4. Finally, execute **Transfer Asset under Construction** transaction in SAP in order to deactivate the asset under construction and capitalize the final fixed asset (once the distribution rule has been created for the Asset under Construction).

Type the transaction code in the transaction box in a new SAP session, and press Enter.

Transaction code: **AIBU**



**Note:** We can also access to AIBU directly though AIAB transaction if we click on the Clock Icon "Settlement":

**Settlement AuC: Line item list**

Enter Detach **Settlement**

Company code **ES10**  
Asset **228000005595** TEST V7  
Sub-number **0**

Status	DRG	Assign.	DocumentNo	Doc. Date	TType	AssetValDate	Amount
1	test v7		1100000037	01.08.2023	100	01.08.2023	1.000,00
							<b>= 1.000,00</b>

Once we click on Settlement this AIBU transaction screen will appear:

**AuC Settlement: Initial Screen**

Execute Line Items

Company Code **ES10**  
Asset **228000005595**  
Subnumber **0**

**Date Specifications**

Document Date **20.10.2023**  
Asset Val. Date **20.10.2023**  
Posting Date **20.10.2023**  
Period **10**

**Additional Specifications**

Text **TEST II**  
Document Type **AA**  
Assignment **TEST II**  
Reference **TEST II**

**Processing Options**

☒ Test Run  
☒ Detail List

Prior to the to the assignment of the distribution rule, it is important to consider the following issues:


- Deactivation of the Asset under Construction and Final Fixed Asset capitalization must be executed
- In order to calculate the depreciation, the system will consider the capitalization date introduced in the document.

Additionally, the depreciation of a current period plus a depreciation adjustment will be calculated when depreciation is run for the first time and the document date corresponds to a closed period.

- The amortization will begin when assets are capitalized.

The first screen displayed, after double click in the transaction, will be the filter to select the asset to be transferred:

**AuC Settlement: Initial Screen**

Execute  Line Items

Company Code

Asset

Subnumber

**Date Specifications**

Document Date

Asset Val. Date

Posting Date

Period

**Additional Specifications**

Text

Document Type

Assignment


Reference

**Processing Options**

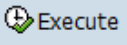
☒ Test Run

☒ Detail List

The fields to be completed are defined in the following table:

<i>Field</i>	<i>Brief Explanation</i>
Company Code	Mandatory. E.g. ES110
Asset	Mandatory. E.g. 228000005587 (12 digit number). The field will be automatically completed with the last asset number used and distribution rules created. Nevertheless, it is always possible to change the asset number and the company code by clicking on the white icon 
Sub-number	Each individual part of the asset, or subsequent acquisitions of a main asset. (e.g. 1)
Document Date	Mandatory. Reference to the invoice date (i.e. ddmmyy)
Asset Value Date	Mandatory. It is the key factor in determining the depreciation start date (i.e. ddmmyy), corrected by the period control of the depreciation key. It cannot be a date prior to the asset capitalization date.
Posting Date	Mandatory. Reference to the date when the capitalization is posted in Financial Accounting or Controlling (i.e. ddmmyy)
Period	Reference to the accounting interval. Division of a fiscal year. A maximum of 16 periods can be updated (e.g. 11)
Test Run	The system only generates a log. Data is neither updated nor changed in the database .If Test run is not activated, the system updates data in the database (real run)
Detail List	Once the program has run, the SAP system generates a list of the the database records that are to be updated or which


have already been updated. If the copying transaction is successful, the system issues a bi-level log, the second level of which lists individual objects and their short texts.

- When  is clicked, by default the test will be run. At this point, the display of the asset under Construction that will be capitalized is laid out:

**AuC Settlement: Initial Screen**

Company code: ES10  
**Asset:** 228000005587    0    **Test**  
 Period: 10    Posting date: 04.10.2023  
 Fiscal year: 2023    Document date: 04.10.2023  
 Doc.type: AA    Val. date: 04.10.2023

Acct Assignment Cat.	Ledg...	Settlement Receiver	TT*	z	Amount posted	Crcy
Asset		215000000180 0 LICENCIA LECTOR DOCUMENTOS	346		1.000,00	EUR
		215000000180 0 LICENCIA LECTOR DOCUMENTOS			1.000,00	EUR
Asset					1.000,00	EUR
					1.000,00	EUR

- Press “Simulation” icon  to simulate settlement document creation. It can be observed that the asset under construction has been removed (It. 1) and the final asset is registered (It. 2).

**AuC Settlement: Initial Screen**

Document Header Info

**Document Date:** 04.10.2023    **Document Type:** AA    **Company Code:** ES10  
**Posting Date:** 04.10.2023    **Period:** 10    **Fiscal Year:** 2023

Line items

Item	PK	BusA	G/L Account	Short Text	z	Amount	Crcy
1	75	0012	22800000	228000005587 0000		1.000,00-	EUR
2	70	0002	21500000	215000000180 0000		1.000,00	EUR
						0,00	EUR

Totals informtn

Deb.total: 1.000,00 EUR  
 Cred. total: 1.000,00 EUR  
 Totals informtn: 0,00 EUR

- When the document is reviewed, the “Test Run” must be deselected in the AuC Settlement: Initial Screen to execute the transfer in real.

Processing options

- ☐ Test Run  
☒ Detail List

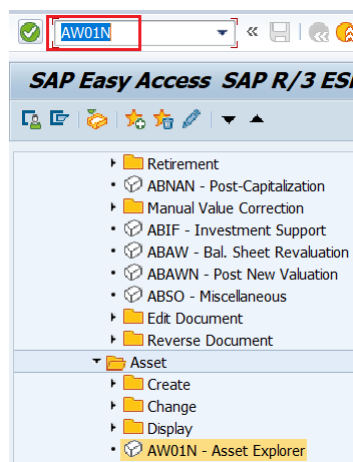


- Click Execute to post the document. The following message will appear:

Asset transaction posted with document no. 200000034

- ANNEX:** the values posted to the asset under construction and the receivers assets can be checked and revised in the **Asset Explorer**.

Transaction code: **AW01N**



**Asset Explorer**

Asset ES10-228000005587/0000

Company Code: **ES10** NH HOTELES ESPAÑA, S.A.

Asset: 228000005587 0 Test

Fiscal year: 2023

Planned values Book depreciation

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions				EUR
Investment support				EUR
Revaluation APC				EUR
Acquisition value				EUR
Ordinary deprec.				EUR
Unplanned dep.				EUR
Write-ups				EUR
Value adjustment				EUR
Net book value				EUR

Transactions

AssetValDate	Amount	TType	Transaction type name	Text	Crcy
04.10.2023	1.000,00	030	Acquisition in group area only	Test	EUR
04.10.2023	1.000,00-	345	Retmnt transfer of curr-yr acquis f. AuC, line itm		EUR

The Asset Explorer allows the analysis changes in the value of individual asset master records. It shows both the planned and posted balance sheet and depreciation values of a fixed asset in different forms and summarization levels.

The Asset Explorer consists of:

- A header section where you enter the company code and required asset
- An overview tree for navigating between different depreciation areas
- An overview tree that shows the objects that are related to the asset

A tab for analyzing planned values, posted values, and different parameters as well as for comparing fiscal years and depreciation areas.