Job Aids

- **General Ledger**
  - **Asset Write UP (Reversal of depreciation)**

1. Document History

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

2. Business Processes and SAP Transactions

- Asset Depreciation

– Write up (Excessive depreciation)	ABZU

## 3. Roles

- Fixed Assets Responsible

- Fixed Assets Analyst

4. Process Execution in SAP

5.1. To perform the **Write-up** transaction in SAP, type the transaction code in the transaction box in a new SAP session, and press Enter.

A write-up is generally understood to be a subsequent change to the valuation of an asset (reversal of depreciation). Write-ups increase the book value of a fixed asset. When used with a depreciation method based on the net book value, write-ups increase the planned depreciation. During a fiscal year change, the write-ups posted up to end of the year are balanced with the depreciation amounts.

The transaction will be used when an extraordinary depreciation should be posted in the system if insufficient monthly depreciation was calculated previously. Additionally, the transaction is used to change the asset's valuation due to various reasons (e.g., excessive depreciation)

Transaction code: **ABZU**
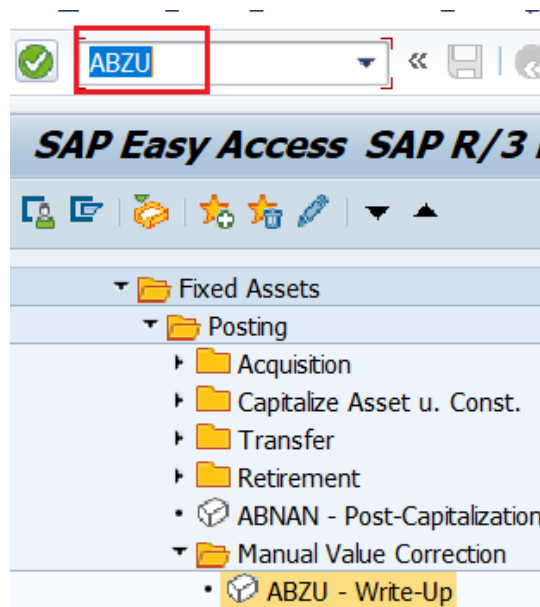
Write-ups can only be created for accumulated depreciation (that is, depreciation from previous years). Various standard transaction types are configured for write-ups. These transaction types differ according to the depreciation type to be corrected (for example, ordinary depreciation or special depreciation) and the depreciation areas to be posted (for example, book depreciation only).

Write-ups are used for correction of depreciation values calculated in the past (closed fiscal years). It is not possible to post write-ups to assets that have been acquired within the current year.

The asset must have postings from the past year and the depreciation run must be executed from the past year. If not, write-ups are not possible.

The first screen in the transaction is an initial screen where the user will be able to set the criteria in order to perform the write-up:

Write-up: Initial Screen

Company Code	ES02
Asset	215000000005
Subnumber	0

Date specif.

Document Date	31.12.2022
Posting Date	31.12.2022
Posting Period	12

Transact.

Transaction Type	700 Write-up ordinary and special depreciation

Write-up: Initial Screen

Company Code	ES02
Asset	215000000005
Subnumber	0

Date specif.

Document Date	31.12.2022
Posting Date	31.12.2022
Posting Period	12

Transact.

Transaction Type	700 Write-up ordinary and special depreciation

Choose Value Area

Select Areas

Ar.	Dep. area
01	Book deprec.
02	Fiscal depre

The following table describe the fields of the screen:

Field	Brief Explanation
Company Code	Mandatory. E.g. ES10
Asset	Mandatory. E.g. 215000000005 (12 digit number). By default the system will preselect the latest asset used in the system. Nevertheless, it could be changed by clicking on the white icon
Subnumber	Each individual part of the asset, or subsequent

	acquisitions of a main asset. E.g. 1
Document Date	Reference to the invoice date. It will always be the last day of the month (i.e. 31.mm.yy)
Posting Date	Reference to the date when the document is entered in Financial Accounting or Controlling. It will always be the last day of the month (31.mm.yy)
Posting Period	Reference to the accounting interval. Division of a fiscal year. A maximum of 16 periods can be updated (e.g. 12)
Transaction Types	Depending on the write up reason, an appropriate transaction type (transaction type group 7xx) has to be chosen. By default "700 - Write-up ordinary and special depreciation". It could be modified by clicking in the field and selecting any other. Depending on the Transaction Type, the resulting screen will vary.

- No postings to the asset could be done if the asset has been deactivated
- Click Enter ✅ when fields are completed in order to display the document he white fields have been completed by the user

Create Asset Transaction: Write-up ordinary and special depreciation

Asset	215000000005 0 CONFIGURACION DATAFONOS TMS4PAY
Company Code	ES02
G/L Account	21500000
Trans. Type	700 Write-up ordinary and special depreciation

Posting data

Asset Value Date	31.12.2022	
Ordinary dep. PY	50,00	EUR
Cum. special dep.	0,00	
Unplnd.dep.Prev.year	0,00	
Reserves transf. PY	0,00	

Additional details

Text	Test
Document Type	AA

Create Asset Transaction: Write-up ordinary and special depreciation

Line Items

Asset
Company Cod
G/L Account
Trans. Type

> **Area: 02 Fiscal depre**
>
> Trans. Type   700
> Currency   EUR
>
> **Write-up ordinary and special depreciation**
>
> | | | | O.dep. on trans | 0,00 |
> |---|---|---|---|---|
> | | | | S.dep. on trans | 0,00 |
> | | | | Int. on trans. | 0,00 |
> | Ord. dep. | | 50 | | |
> | Spec. dep. | | 0,00 | | |
> | Unplanned dep. | | 0,00 | | |
> | Reserves trans. | | 0,00 | | |

Posting data
  Asset Valu
  Ordinary d
  Cum. spec
  Unplnd.dep
  Reserves

Additional de
  Text
  Document

Create Asset Transaction: Write-up ordinary and special depreciation

Line Items

Asset
Company Cod
G/L Account
Trans. Type

> **Area: 01 Book deprec.**
>
> Trans. Type   700
> Currency   EUR
>
> **Write-up ordinary and special depreciation**
>
> | | | | O.dep. on trans | 0,00 |
> |---|---|---|---|---|
> | | | | S.dep. on trans | 0,00 |
> | | | | Int. on trans. | 0,00 |
> | Ord. dep. | | 50,00 | | |
> | Spec. dep. | | 0,00 | | |
> | Unplanned dep. | | 0,00 | | |
> | Reserves trans. | | 0,00 | | |

Posting data
  Asset Valu
  Ordinary d
  Cum. spec
  Unplnd.dep
  Reserves

Additional de
  Text
  Document

The following table describe the fields of the screen:

Field	*Brief Explanation*
Asset Value Date	Mandatory. It is the key factor in determining the depreciation start date (ddmmyy), corrected by the period control of the depreciation key. It cannot be a date prior to the asset capitalization date. Usually the first day of the current fiscal year.

Ordinary dep. PY	Proportional accumulated ordinary depreciation
Text	Brief description

- By clicking Simulate icon the document information will be displayed:

Create Asset Transaction: Write-up ordinary and special depreciation

Display currency Line items Additional account assignment Save Choose

Document Header Info

Document Date: 31.12.2022   Document Type: AA   Company Code: ES02
Posting Date: 31.12.2022   Period: 12   Fiscal Year: 2022

Line items

Item	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy
1	70	0121	28150000	215000000005 0000		50,00	EUR
2	50	0121	68150000	SOFTWARE DEPRECIATIO		50,00-	EUR
					■	0,00	EUR

Totals informtn

Deb.total: 50,00   EUR
Cred. total: 50,00   EUR
Totals informtn: 0,00   EUR

- When clicking the diskette, the asset transaction is posted and a verification message will appear

☑ Asset transaction posted with document no. ES02 200000186

- The future depreciation will not be impacted by the unplanned depreciation.
- The write-up has been posted to the asset, where it is displayed separately. In FI, an asset balance sheet account posting has been made to the gains from write-ups account defined in Customizing.

5.2. **ANNEX**: the values posted to the asset can be checked and revised in the **Asset Explorer** by typing the transaction code in the transaction box in a new SAP session, and press enter.

Transaction code: **AW01N**

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.