

BPC 10 NW Starter Kit for IFRS

Camilla Christiansen, Starter Kits & Innovations
July 27, 2011

Agenda

Generally about starter kits and the BPC 10.0 NW starter kit for IFRS

What's new in the BPC 10.0 NW Starter Kit for IFRS

- Business Process Flows
- Input forms and reports
- Controls

Consolidation with the Starter Kit for IFRS

- Chart of Accounts
- Financial Statements
- Automatic adjustments

Demo data sets and scope changes

Documentation and additional information

Pre-requisites

BPC 7.5 Starter Kit for IFRS Expert Information Session

- E-Book including PPT:

https://portal.wdf.sap.corp/irj/go/km/docs/corporate_portal/WS%20Sales%20%26%20Marketing/EIS/10Q4/101119E1/player.html

BPC NW 10 & EPM Add-In Live Expert Sessions

- BPC 10 NW Consolidation enhancements
- EPM add-in 10.0 Wave 2: Using EPM add-in with Planning & Consolidation 10.0

<https://websmp209.sap-ag.de/~sapidb/011000358700001108902010E>



Introduction

Generally about starter kits

Starter Kits

Faster legal compliance – reduce implementation

Fast implementation

- Pre-packaged content reduces implementation times
- Dynamic configuration enables easy customization to specific requirements
- Complete, generic reference implementation

Rapid and trusted legal compliance

- Embedded expertise in meeting financial regulations including best practice in financial consolidations and internal controls
- Detailed process guidance for business users

Comprehensive scope

- Pre-configured IFRS/GAAP consolidation rules, controls, and calculations
- Publishable financial statements

The image displays a collage of SAP BusinessObjects financial reporting interfaces and product documentation. The top left shows a 'Statement of Financial Position' for 'CORPORATE - Corporate' for '2009 DEC - December 2009'. The top right shows an 'Income Statement' for 'December 2009'. The middle left shows a 'Consolidation process' dashboard with a navigation menu including 'Overview', 'Preliminary tasks', 'Manual journal entries', 'Consolidation', 'Analysis reports', 'Accounting reports', and 'Financial Statements'. The middle right shows a 'Data entry' screen with options for 'Overview', 'Import data', 'Enter data', 'Validate data', and 'Submit data'. The bottom left shows a list of account codes (E1110 - Issued, E1210 - Share p, E1310 - Treasur, E159T - Other re, E1610 - Retain, E199T - Equity a, E299T - Non-cor, E999T - Total eq, L1110 - Provisio, L129T - Other lo, L139T - Non-cur, L1410 - Deferre, L159T - Other no, L169T - Other no, L199T - Non-cur, L2110 - Provisio, L229T - Other sh, L239T - Trade ad, L2410 - Current, L259T - Other cu, L269T - Other cu, L299T - Current, L3000 - Liabilit, L959T - Current, L999T - Total eq, L999T - Total eq). The bottom right shows a 'Data Entry Guide' and a 'SAP® BUSINESSOBJECTS™ FINANCIAL CONSOLIDATION 10.0, STARTER KIT FOR IFRS' manual. The bottom center shows a 'SAP® BUSINESSOBJECTS™ PLANNING AND CONSOLIDATION 10.0, VERSION FOR SAP NETWEAVER STARTER KIT FOR IFRS' manual. The bottom right also shows a table of financial data:

36 145 420	
145 420	
168 789	
(0)	
168 789	
976 631	
32 054	
32 054	
317 295	
439 959	
165 857	
(1)	
165 858	
131 887	
18 381	
7 484	
696 635	
193 537	
7 535	
668 385	
753 958	
4 119	
(2 410)	
116 142	
72 815	
190 665	
(3 653)	
(7 394)	
372 366	
0	
383 414	
192 748	
88 803	
259 019	
(2 923 664)	
289 606	
(2 654 057)	
4 995 956	
(89 842)	
4 906 113	
3 933 611	
972 503	

SAP BusinessObjects Planning and Consolidation Starter kit for IFRS for SAP NetWeaver

Data collection, control and data processing

Business Process Flows

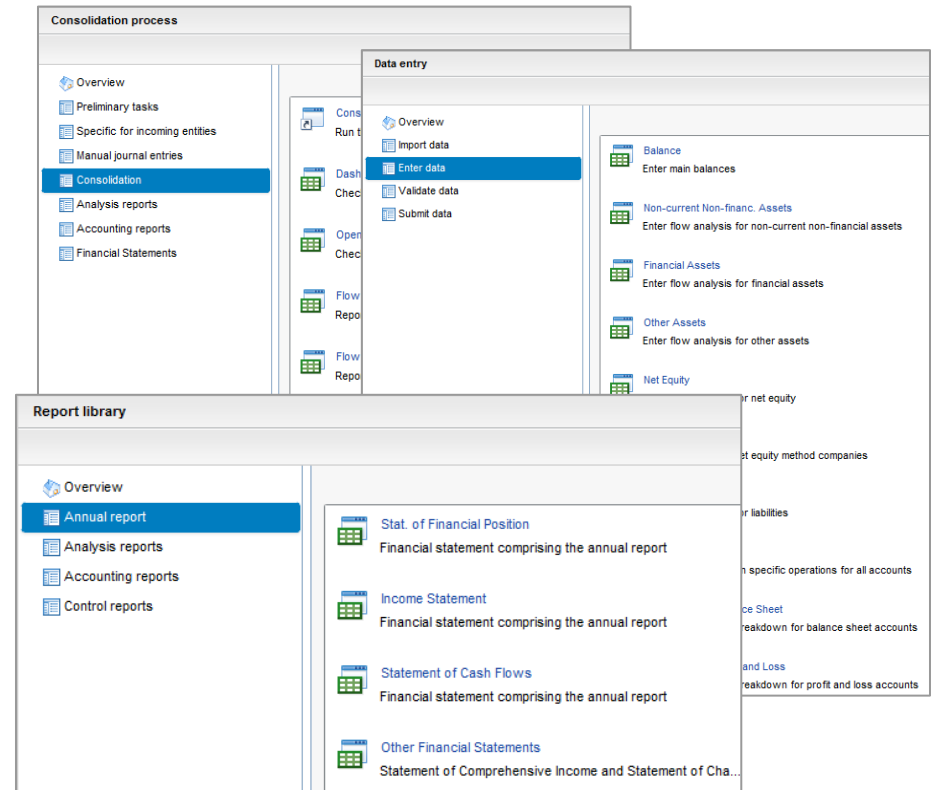
- Data collection
- Preparing and running the consolidation
- Reports and analysis

IFRS Data Input & Control

- CoA based on final IFRS Taxonomy
- Input schedules for data entry or data import
- Control reports for validation of collected data

Consolidation Processing

- Full, proportionate and equity method
- Extensive set of automatic business rules
- Scope changes and rate variations



SAP BusinessObjects Planning and Consolidation Starter kit for IFRS for SAP NetWeaver

Analysis, audit trail and publishing of financial statements

Analysis & Audit Trail

- Dynamically formatted accounting and analysis reports
- Audit IDs for tracking data origin

Publishable Financial Statements following the requirements of IAS 1

- Balance Sheet (current/non-current format)
- Income Statement (by function)
- Statement of Comprehensive Income
- Statement of Cash Flows
- Statement of Changes in Equity

XBRL Templates

- Excel templates pre-mapped with IFRS taxonomy

Statement of Financial Position		Income Statement	
ACTUAL - Actual from GL CORPORATE - Corporate 2009.DEC - December 2009		ACTUAL - Actual from GL CORPORATE - Corporate	
	F00 - Opening	F99 - C	December 2009
A119T - Property, plant and equipment	3 213 996	3 611 111	
A129T - Investment property	8 202	1 200	
A139T - Goodwill	241 030	3 500	
A149T - Intangible assets	983 799	4 400	
A1500 - Investments accounted for using equity method	1 166 976	11 000	
A159T - Biological assets	2 938		
A169T - Non-current receivables	326 383		
A1710 - Deferred tax assets	357 478		
A189T - Other non-current financial assets	2 200 307	3 000	
A199T - Other non-current assets	1 086 415	1 000	
A199T - Non-current assets	9 588 124	20 000	
A219T - Inventories	12 242		
A229T - Trade and other current receivables	7 200 156	9 000	
A231T - Current tax assets	998 979	1 000	
A232T - Current biological assets			
A249T - Other current financial assets	373 911		
A259T - Other current assets	308 506		
A269T - Cash and cash equivalents	9 899 103	16 000	
A299T - Current assets other than non-current assets held for sale	18 792 900	29 000	
A399T - NC assets and disp. groups held for sale and dist. to owners	36 727		
A959T - Current assets	18 829 627	29 000	
A999T - Total assets	28 417 751	49 000	
E1110 - Issued capital	1 246 000	1 000	
E1210 - Share premium	347 000		
E1310 - Treasury shares	(1 734 000)	(1 000)	
E159T - Other reserves	31 577	4 000	
E1610 - Retained earnings	17 311 949	20 000	
E199T - Equity attributable to owners of parent	17 202 526	25 000	
E299T - Non-controlling interests	1 778 082	6 000	
E999T - Total equity	18 980 608	31 000	
L1110 - Provisions for employee benefits, Non-current	673 332		
L129T - Other long-term provisions	227 157		
L139T - Non-current payables	22 404		
L1410 - Deferred income tax liability	293 817		
L159T - Other non-current financial liabilities	12 610		
L169T - Other non-current liabilities	178 739		
L199T - Non-current liabilities	1 408 959	2 000	
L2110 - Provisions for employee benefits, Current	2 448		
L229T - Other short-term provisions	374 617		
L239T - Trade and other current payables	1 744 544	1 000	
L2410 - Current income tax liabilities	1 055 295	1 000	
L259T - Other current financial liabilities	195 172	6 000	
L269T - Other current liabilities	4 634 971	5 000	
L299T - Current liab. other than liab. included in disp. groups	8 007 048	15 000	
L3000 - Liabilities included in disposal groups held for sale	22 036		
L959T - Current liabilities	8 029 084	15 000	
L999T - Total liabilities	9 437 143	17 000	
L9E9T - Total equity and liabilities	28 417 751	49 000	
P1110 - Revenues			36 145 420
P119T - Revenues			36 145 420
P1120 - Cost of sales			(12 168 789)
P119CL - Clearing account - Gross profit			(0)
P1129T - Cost of sales			(12 168 789)
P119T - Gross profit			23 976 631
P1210 - Other income			32 054
P129T - Other income			32 054
P1310 - Distribution costs			(8 317 295)
P1410 - Administrative expenses			(2 439 959)
P1510 - Other expenses			(6 165 957)
P159CL - Clearing account - Operating profit			(1)
P159T - Other expenses			(6 165 958)
P1610 - Gains or losses on sale of property, plant and equipment			131 887
P1611 - Gains or losses on sale of investment property			
P1612 - Gains or losses on sale of intangible assets			18 381
P1613 - Gains or losses on sale of biological assets			
P1614 - Gains or losses on sale of other assets			7 484
P1615 - Gains or losses on sale of shares in subsidiaries			696 635
P1616 - Gains or losses on sale of shares of other entities			
P1620 - Merger result			
P1630 - Impairment of goodwill			
P1640 - Gain on bargain purchase			
P1650 - Net internal provision			(193 537)
P1660 - Operating fair value gains or losses			7 535
P169T - Other gains (losses)			668 385
P199T - Operating profit			7 753 958
P2120 - Interest income			4 119
P2130 - Financial fair value gains or losses			(2 410)
P2140 - Dividends			116 142
P2150 - Other financial income			72 815
P219T - Finance income			190 665
P2210 - Allowances for provisions on shares			(3 653)
P2220 - Interest expenses			(7 394)
P2230 - Other financial expenses			(372 366)
P229CL - Clearing account - Financial result			0
P226L - Balancing account - Income statement			
P229T - Finance costs			(383 414)
P199T - Financial result			(192 748)
P3000 - Share of P&L of associates and JV accounted for using EM			88 803
P499T - Profit (loss) before tax			7 650 013
P5010 - Income tax expense			(2 923 664)
P5020 - Deferred tax expense			269 806
P599T - Tax			(2 654 057)
P699T - Profit (loss) from continuing operations			4 995 956
P7000 - Profit (loss) from discontinued operations			(89 842)
P999T - Net income (loss)			4 906 113
Profit (loss) attributable to owners of the parent			3 933 611
Profit (loss) attributable to non-controlling interests			972 503



What's new

What's new in the BPC 10.0 NW starter kit for IFRS

What's New in the BPC 10.0 NW Starter Kit for IFRS

Business Process Flows

- 1 local BPF, 3 central BPFs
- Leverages new BPF functionalities

Input forms and reports

- Rebuilt using the new EPM Add-In for Excel
- Simpler, easier to use, easier to enhance
- Leverages dynamic configuration and formatting functionalities

Controls

- Data consistency controls at local level
- Leverages new control configuration and control monitor

What's New: Business Process Flows

One local Business Process Flow

- Data Entry

Three central Business Process Flows

- Preparatory tasks
- Consolidation
- Report Library

New

- Fully leverages driving dimension and dimension attributes
- Organized according to new BPF structure

DEMO

What's New: Input Forms & Reports

Input Forms

- Balances and Flow analysis
- Intercompany breakdown

Reports

- Financial Statements
- Analysis and breakdown reports
- Control reports

New

- Rebuilt using the new EPM Add-In for Excel
- Simple, easy to use, easy to enhance
- Leverages dynamic report configuration and formatting

DEMO

What's New: Controls

New

- Complete set of data consistency controls at local level
- Leverages new control configuration capabilities and control monitor

Four types of controls for data consistency validation

- Balance analysis (Axxxx)
- Flow analysis (Bxxxx)
- Intercompany analysis (Cxxxx, Dxxxx, Exxxx)
- Technical controls (T_xx)

DEMO



Consolidation Starter Kit

Consolidation with the Starter Kit for IFRS

Consolidation with the Starter Kit for IFRS

Chart of Accounts

- Account hierarchy organized according to the IAS 1
 - Based on the IFRS Taxonomy
 - Distinction between current and non-current assets and liabilities
 - Profit and Loss classified by function

Financial Statements

- Consolidated financial statements in accordance with IAS 1
 - Statement of Financial Position
 - Income Statement
 - Statement of Comprehensive Income
 - Statement of Cash Flows
 - Statement of Changes in Equity

DEMO

Consolidation with the Starter Kit for IFRS

Consolidation methods

- Full consolidation
- Proportionate consolidation
- Equity method

Scope changes

- Acquisitions & Loss of control
- Equity transactions
- Step acquisitions
- Internal mergers

Automatic adjustments (with associated audit IDs)

- Elimination of intercompany reciprocal operations & internal dividends (ELIM, DIV)
- Goodwill booking (on the basis of a manual declaration) (GW, FGW)
- Elimination of investments in subsidiaries (INV)
- Calculation of the currency translation adjustments (CTA)
- Calculation of non-controlling interests (NCI)

Currency conversion

- Balance Sheet closing position at closing rate (equity at historical value)
- Balance Sheet movements at average rate
- Income statement at average rate

DEMO



Demo Data Sets

Demo data sets and scope changes

Demo Data Sets

General data set over three periods

- 2008.DEC: Historical data, only closing position
- 2009.DEC and 2010.DEC: Complete data entry and consolidation scenario

Case studies covering various scope changes (2013.DEC and 2014.DEC)

- Case 1: Acquisition of a subsidiary
- Case 2: Loss of control (without any retained interest)
- Case 3: Acquisition of further interests from non-controlling interests
- Case 4: Partial disposal of an investment in a subsidiary while retaining control
- Case 5: Step acquisition
- Case 6: Loss of control while retaining an interest
- Case 7: Internal merger between two subsidiaries



Information

Documentation and additional information

For more information

See sap.com for:

- Solution in detail
www.sap.com/epm

See help.sap.com for:

- Starter Kit Description
- Help and documentation
- IFRS Analysis Notes
<http://help.sap.com>

See sap.ifrs.community.com for:

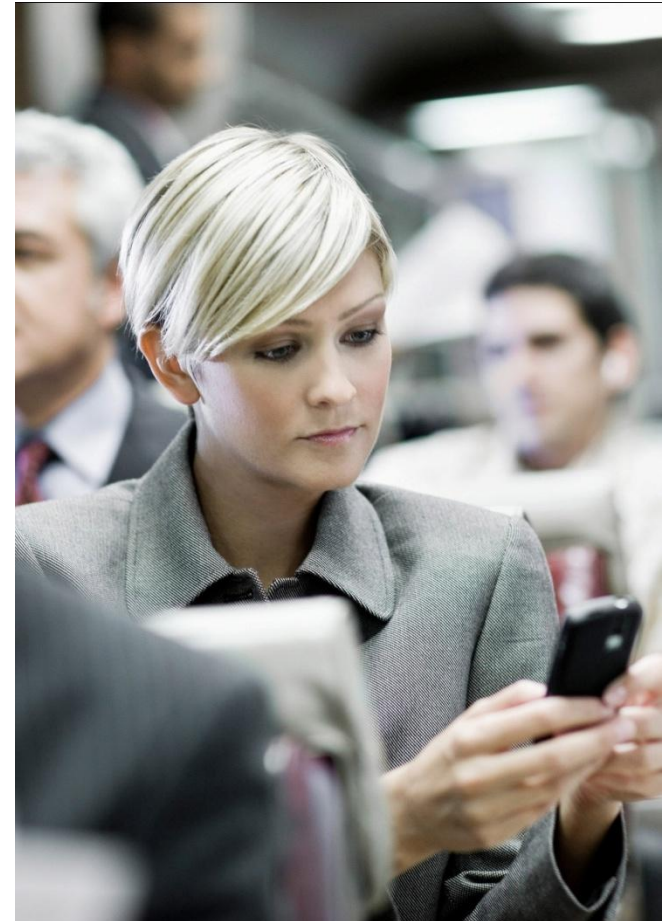
- Starter kit for IFRS Blogs
<http://www.sdn.sap.com/irj/scn/weblogs?blog=/pub/wlg/17896>

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Thank You!

Contact information:

Camilla Christiansen

camilla.christiansen@sap.com