Asset Under Construction (BFH_US)

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1 Purpose

This scope item enables you to manage Assets under Construction (AuC). Assets under Construction are a special form of tangible assets. They are usually displayed as a separate balance sheet item, requiring separate account determination, and their own asset classes. During the construction phase of an asset, all actual postings are assigned to the AuC. Once the asset is complete, a transfer is made to the final fixed asset.

This document provides a detailed procedure for testing this scope item after solution activation, reflecting the predefined scope of the solution. Each process step, report, or item is covered in its own section, providing the system interactions (test steps) in a table view. Steps that are not in scope of the process but are needed for testing are marked accordingly. Project-specific steps must be added.

Values in this test script (decimal notation, date formats, and so on) are presented in U.S. standard notation. If your test system is set up to use a different notation, enter values as appropriate.

2 Prerequisites

This section summarizes all the prerequisites for conducting the test in terms of systems, users, master data, organizational data, other test data and business conditions.

2.1 System Access

System	Details
System	Accessible via SAP Fiori launchpad. Your system administrator provides you with the URL to access the various apps assigned to your role.

2.2 Roles

Assign the following business roles to your individual test users. Alternatively, if available, you can create business roles using the following spaces with pages and predefined apps for the SAP Fiori launchpad and assign the business roles to your individual test users.

These roles or spaces are examples provided by SAP. You can use them as templates to create your own roles or spaces.

For more information about business roles, refer to *Assigning business roles to a user* in the Administration Guide to Implementation of SAP S/4HANA with SAP Best Practices .

Name (Role)	ID (Role)	Name (Space)	ID (Space)	Log On
Asset Accountant	SAP_BR_AA_ACCOUNTANT	Fixed Assets	SAP_BR_AA_ACCOUNTANT	
General Ledger Accountant	SAP_BR_GL_ACCOUNTANT	General Ledger	SAP_BR_GL_ACCOUNTANT	

2.3 Master Data, Organizational Data, and Other Data

The organizational structure and master data of your company has been created in your system during activation. The organizational structure reflects the structure of your company. The master data represents materials, customers, and vendors, for example, depending on the operational focus of your company.

Use your own master data to go through the test procedure. If you've installed an SAP Best Practices baseline package, you can use the following baseline package sample data:

Data	Sample Value	Details	Comments
Asset Class for Asset under Construction	4000		
Asset Class for final settlement	*	all classes, except 4000, 4001	
Vendor	*	Domestic vendor	If no vendor is available in your system yet, create a domestic vendor.
Cost Center	17101301	Manufacturing – 1	You can also use another Cost Center, but you must make sure that you use a consistent combination of Cost Center and Profit Center (see table Overview of assignments below).
Profit Center	YB110	Product A	You can also use another Profit Center, but you must make sure that you use a consistent combination of Cost Center and Profit Center (see table Overview of assignments below).
Functional Area	YB20	Production	You can also use another Functional Area, but you must make sure that you use a consistent combination of Cost Center and Functional Area (see table Overview of assignments below).
Company Code	1710		
Chart of Depreciation	1710		
Controlling Area	A000		

Overview of assignments: Cost Centers, Profit Centers, Functional Areas, Segments:

Cost Center	Profit Center	Functional Area	Segment
17101101	YB600	YB40	1000_C
17101201	YB700	YB20	1000_C
17101202	YB700	YB20	1000_C
17101301	YB110	YB20	1000_A
17101302	YB111	YB20	1000_B
17101321	YB111	YB20	1000_B
17101401	YB600	YB40	1000_C
17101501	YB600	YB50	1000_C
17101601	YB600	YB35	1000_C

Cost Center	Profit Center	Functional Area	Segment
17101602	YB600	YB30	1000_C
17101701	YB600	YB40	1000_C
17101750	YB900	YB40	1000_C
17101751	YB600	YB40	1000_C
17101752	YB600	YB40	1000_C
17101753	YB600	YB40	1000_C
17101801	YB600	YB40	1000_C
17101901	YB600	YB30	1000_C
17101902	YB101	YB25	1000_A
17101903	YB102	YB25	1000_B
17101904	YB103	YB25	1000_C

For more information on creating master data objects, see the following Master Data Scripts (MDS)

Table 1: Master Data Script Reference

Master Data ID	Description
BNH	Create Profit Center
BNM	Create Cost Center and Cost Center Group

2.4 Business Conditions

Before this scope item can be tested, the following business conditions must be met.

Scope Item	Business Condition
BNI - Create Asset	During the execution of this scope item, asset master records will be created for assets under construction and the assets to which final settlement is performed. To create the assets, use the master data script Create Asset (BNI) using the data described in this test script.

2.5   Preliminary Steps

2.5.1 Validate Asset Accounting System Readiness

2.5.1.1 Confirm Takeover Date Information

Purpose

In this activity, you create a legacy data transfer segment to be able to transfer fixed assets on a specific transfer date. Apart from the transfer date, you also define additional parameters for the legacy data transfer.

Note After the initial content activation is finalized, you must define a take-over date. This defines the current fiscal year and last closed fiscal year in Asset Accounting. The takeover date is critical for system processing, as it identifies the point in time that old asset values are loaded. For Cloud systems, this is usually the prior year-end day. For AuC Asset Value Date, the value is automatically set to the first day of the new fiscal year (1/1/YYYY+1) instead of the transfer date (12/31/YYYY).

Caution For example, if you are in fiscal year 2021, this implies the loading of old legacy assets is as of the year end 2020.

Caution If Legacy Data Transfer is defined in general ledger, the Legacy Data Transfer Date in Asset Accounting can't be set as an earlier date.

Procedure

1. Log on to the SAP Fiori launchpad as an Asset Accountant.
2. Open Make Company Code Settings - Asset Accounting-Specific (FAA_CMP).
3. Select your company code on the left side of the screen and choose Select Entry.
4. Choose the General Settings tab.
5. Check the status for your company. The General Settings tab shows the Company Code status (should be set as For Testing).

6. On the Legacy Data Transfer tab, check or change the following entries (if necessary, to create a new legacy transfer segment, choose Create legacy transfer segment):

Field	Value	Comments
Transfer Date	`<last day of prior fiscal year end>`	This is usually a year-end date for a prior year. If you're instructed to use a midyear date, use a month-end date. The date should always move forward (don't change it backward). The current and closed fiscal years are derived based on Transfer Date. To check the current and closed fiscal year, double-click the ledger on the left side of the screen. The result is displayed on the right side of the screen on the Ledger Settings tab. If the Legacy Data Transfer Segment isn't required, the current fiscal year can be manually entered and the closed fiscal year is derived. Without Legacy data Transfer Segment defined, no legacy asset master data can be created.
Legacy Data Transfer Status	`Ongoing (Other Postings Allowed)`	Possible settings: `In Preparation`: The system allows incomplete customizing settings for the legacy data transfer (for example, the document type for posting of the legacy data transfer can be missing). If the status Legacy Data Transfer Segment is set to In Preparation, no postings are allowed. `Ongoing`: Only legacy data transfer postings are permitted (for example, other types of postings, acquisition, retirements aren't permitted). `Ongoing (Other Postings Allowed)`: Both legacy data transfer postings and other postings are permitted. This status makes sense when you perform further legacy data transfers in a company code that is already productive. `Completed`: The legacy data transfer is completed. Legacy Data Transfer postings aren't allowed, and you aren't allowed to create legacy assets. The Completed status isn't visible until after you complete the segment.
Document Type	`AA – Asset Posting`	

7. After the legacy data transfer is completed, set the Legacy Data Transfer Status to `Completed`.

8. Before you make postings in Asset Accounting in your P-system, repeat the preceding steps to confirm values for data the takeover date, the status, and the document type for entering legacy assets already done in the Q-system.

2.5.1.2 Confirm Run of Balance Carry Forward for Current Fiscal Year

Purpose

In this activity, you confirm that Balance Carry Forward has been run for the current fiscal year.

Note If your implementation does not use a specific ledger, disregard that ledger.

Procedure

Process Step#	Test Step Name	Instruction	Expected Result	Pass/Fail/Comment
1	Log on	Log onto the SAP Fiori launchpad as a General Ledger Accountant.		
2	Access the SAP Fiori app	Open Carry Forward Balances (F1596).	The Balance Carryforward - Missing translation in language EN (CXS1) screen displays.	
3	Enter Selection Criteria	Make the following entries and choose Go: To Fiscal Year: **Current year** Caution The above FY should be the current fiscal year. Do not enter a future year unless you are closing the current year in this system. Do not enter a future year unless you understand the consequences. Company Code: **1710** Ledger: **0L** for leading ledger with local GAAP	The status of the item is displayed under the TO DO section. If the balance carry-forward was previously executed, the item displays under the PREVIEW or DONE section (The Number 1 is displayed above the section name).	
4	Start	Select the following three sections to determine in which section an entry is displayed. Execute the required steps according to each section: From the TO DO section: ● Select the items and choose Carry Forward. From DONE section: ● If the value in the Posting after Carryforward field is greater than 0, select the items and choose Rerun. ● If the value is 0, select a different fiscal year or company code and start the test again.	The status of the item is displayed under the TO DO section. If the balance carry-forward was previously executed, the item displays under the PREVIEW or DONE section (The Number 1 is displayed above the section name).	
5	Preview	Select Refresh and choose PREVIEW.	The status of the item displays under PREVIEW.	
6	Execute	Select the checkboxes for the items under Status PREVIEW and choose Run changes.	The status of the item displays under DONE. During this process, the profit and loss accounts are carried forward to one or more retained earnings accounts. The balances on the balance sheet accounts carry forward into the new fiscal year.	
7	REPEAT	Repeat steps 3 to 6 for each additional ledger:	NOTE successful completion for each ledger:	

Process Step#	Test Step Name	Instruction	Expected Result	Pass/Fail/Comment
		● 0L ● 2L	0L _____ 2L _____	

2.5.1.3 Create Asset Master Record for Legacy Asset

Context

In this activity, you create legacy Assets Under Construction (AUC) assets with values. These assets may be used for various testing scenarios. You create five legacy AUC assets in Asset Class 4000 with different descriptions.

You first create the asset master record for the legacy asset and then transfer the open items for the legacy asset.

Procedure

Process Step	Test Step Name	Instruction	Expected Result	Pass/Fail/Comment
1	Log On	Log on to the SAP Fiori launchpad as an Asset Accountant.		
2	Access the SAP Fiori app	Open Create Asset Master Record - For Legacy Asset (AS91).	The Create Legacy Data screen displays.	
3	Enter Transaction Details	Make the following entries and press Enter: Asset Class: For example, 3200 Company Code: For example, 1710		
4	Enter Transaction Details	Make the following entries: Description: Legacy Asset xxxxxx Capitalized On: <date>, for example, 04/08/2016 Note This is a prior year asset. Choose the Time- Dependent tab.		

Process Step	Test Step Name	Instruction	Expected Result	Pass/Fail/Comment
5	Enter Transaction Details	Make the following entries: Cost Center: For example, **17101301**		
6	Enter Transaction Details	Choose the Depreciation Areas tab. Confirm Key, Life, and Start Date.	You verified those fields.	
7	Save the Record	Choose Save.	Make a note of the asset number: _____	

2.5.1.4 Transfer Open Items of AuC for Legacy Asset

Context

In this activity, you create legacy Assets Under Construction (AUC) assets with values. These assets may be used for various testing scenarios. You create five legacy AUC assets in Asset Class 4000 or 4010 with different descriptions.

You first create the asset master record for the legacy asset and then transfer the open items for the legacy asset.

Procedure

Process Step#	Test Step Name	Instruction	Expected Result	Pass/Fail/Comment
1	Log On	Log on to the SAP Fiori launchpad as an Asset Accountant.		
2	Access the SAP Fiori App	To transfer the open items for the legacy asset, open Transfer Open Items of AuC - For Legacy Asset (ABLDT_OI). Note This is for an AUC asset in Asset Class 4000 or 4010.	The Create General Header Data for Posting dialog box displays.	
3	Enter the Company and Legacy AUC Asset	Enter a legacy asset to be updated with values (this is an AUC asset in Asset Class 4000 or 4010). Make the following entries and choose Continue:	Note Transaction Type 900 lets you enter open items for a legacy AUC asset in Asset Class 4000 or 4010.	

Process Step#	Test Step Name	Instruction	Expected Result	Pass/Fail/Comment
		Company Code: For example, **1710**		
		Asset: **<asset number>**		
		Transaction Type: **900**		
4	Enter Values for Legacy AUC Asset	Make the following entries and choose Simulate:	The Enter Asset Transaction: Legacy Data-Transfer Open Items screen is displayed.	
		Transfer Date: **<transfer date; defaulted per data takeover date>**	Confirm the respective dates and amount posted.	
		Document Date: **<document date; defaulted per data takeover date>**	The system displays the Posting will take place in an earlier fiscal year message. Bypass this warning.	
		Posting Date: **<posting date; defaulted per data takeover date>**	If any errors are RED coded, these must be corrected before posting.	
		Asset Value Date: **<asset value date; defaulted per data takeover date>**		
		Amount Posted: For example, **3600.00**		
5	Post Legacy AUC Asset Transaction	Choose Post.	Make a note of the document number for each accounting principle:	
		Choose Continue.	**USAP** _____	
			IFRS _____	

2.5.1.5 Acquisition Assets

Purpose

Some test procedures in this script are based on AuCs managed by line item. Asset class 4000 is identified in Customizing as managed by line item for this purpose.

1. Create an asset master record in asset class 4000.
2. Post an acquisition to this asset under construction.
3. Create an asset master record in asset class 2000 (Machinery).

The settlement profile can include both FXA (Asset) and CTR (Cost Center).

In the Test Procedure section, steps are included to offer support in asset master data creation and acquisition posting.

3 Overview Table

The Asset Under Construction scope item consists of several process steps provided in the table below.

If your system administrator has enabled spaces and pages on the SAP Fiori launchpad, the homepage will only contain the essential apps for performing the typical tasks of a business role.

You can find all other apps not included on the homepage using the search bar.

If you want to personalize the homepage and include the hidden apps, navigate to your user profile and choose App Finder.

Asset Acquisition for Constructed Assets (External Procurement)

Process Step	Business Role	Transaction/App	Expected Results
Create Assets [page] 14	Asset Accountant	See the Create Asset (BNI) master data script.	In this step you create two master records: 1. An Asset Under Construction 2. An Asset Master (for final settlement)
Post Acquisition (Integrated AP) Without Purchase Order [page] 15	Asset Accountant	Post Acquisition (Integrated AP) - Without Purchase Order (F-90)	In this step, you post the acquisition from purchase with vendor.
Define Distribution Rules for Assets Under Construction (Periodic Processing) [page] 17	Asset Accountant	Define Distribution Rules - For Asset under Construction (AIAB)	You defined the distribution rules for assets under construction.
Execute Settlement for Assets Under Construction (Periodic Processing) [page] 19	Asset Accountant	Settle Asset under Construction (AIBU)	With the execution of this step, Assets under Construction are settled according to their settlement rules.

4 Test Procedures

4.1 Asset Acquisition for Constructed Assets (External Procurement)

4.1.1 Create Assets

Test Administration

Customer project: Fill in the project-specific parts.

Test Case ID	<X.XX>		Tester Name		Testing Date	Enter a test date.
Business Role(s)						
Responsibility	<State the Service Provider, Customer or Joint Service Provider and Customer>				Duration	Enter a duration.

Purpose

In this step you create an asset under construction (AuC) and an asset master record for the final settlement.

Prerequisite

For an AuC, use an asset that meets the following criteria:

Table 2: Asset under Construction - Details

Field	Value
Asset class	4000

Field	Value
Cost Center	17101301
Capitalization Date	None

For an asset for final settlement, use an asset that meets the following criteria:

Table 3: Asset for Final Settlement - Details

Field	Value
Asset Class	2000
Cost Center	17101301
Capitalization Date	None

Procedure

To execute this activity, run the processes described in the Create Asset (BNI) master data script. Use the data mentioned above to run the processes.

Note You can also use another cost center, but you must ensure that you use a consistent combination of cost center and profit center (see the Overview of Assignments table in the Master Data and Organizational Data section).

Result

You created two asset master records, one AuC and one for the final settlement.

4.1.2 Post Acquisition (Integrated AP) Without Purchase Order

Test Administration

Customer project: Fill in the project-specific parts.

Test Case ID	<X.XX>		Tester Name			Testing Date	**Enter a test date.**
Business Role(s)							
Responsibility	**<State the Service Provider, Customer or Joint Service Provider and Customer>**					Duration	**Enter a duration.**

Purpose

In this step, you post the acquisition from purchase with a vendor.

An external asset acquisition is a business transaction that results from the acquisition of an asset from a business partner (in contrast to an in-house acquisition). You can post the acquisition of an external asset in the following ways:

- In Asset Accounting (FI-AA) integrated with Accounts Payable (FI-AP)
- In Asset Accounting without integration with Accounts Payable (posting to a clearing account - with or without clearing).

There are two scenarios:

- The asset acquisition comes before the receipt of the invoice. The offsetting entry is posted automatically.
- The asset acquisition is posted after the receipt of the invoice. The invoice was posted as an open item to a clearing account. This scenario isn't described further here. For more information, see Accounts Payable Accounting.

In this activity, the asset acquisition is posted integrated with Accounts Payable (FI-AP).

Procedure

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail / Comment
1	Log On	Log on to the SAP Fiori launchpad as an Asset Accountant.		
2	Access the SAP Fiori App	Open Post Acquisition (Integrated AP) - Without Purchase Order (F-90).	The Acquisition from purchase w. vendor: Header Data view is displayed.	
3	Post Invoice	Make the following entries and press Enter: Document Date: **<Document date>** (for example, today) Type: **KR** Company Code: **1710**	The Enter Vendor Invoice: Add Vendor Item view is displayed.	

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail / Comment
		Currency: **USD** Reference: **<reference information>** For example, invoice number PstKy: **31** Account: **<vendor number>**		
4	Post Invoice	Make the following entries and press `Enter`: Amount: **<amount>** Calculate Tax: **Selected** Tax Code: **I0** or **I1** (input tax code) PstKy: **70** Account: **<asset number>** Use the asset under construction created in the previous step. TType: **100**	The Enter Vendor Invoice: Add Asset Item view is displayed.	
5	Post Invoice	Make the following entries and press `Enter`: Amount: **<amount>** Tax Code: **<domestic tax code>** Tax Jurisdiction: **<Your tax jurisdiction code>** See examples in the Expected Result column	An asset line item with transaction type 100 is generated in asset under construction. Examples for Tax Jurisdiction Codes: ● For example, CA00000000 if internal tax calculation is used ● For example, 0508500001 if external tax calculation (VERTEX) is used	
6	Post Invoice	Choose Post.		

4.1.3 Define Distribution Rules for Assets Under Construction (Periodic Processing)

Test Administration

Customer project: Fill in the project-specific parts.

Test Case ID	<X.XX>		Tester Name		Testing Date	**Enter a test date.**
Business Role(s)						
Responsibility	**<State the Service Provider, Customer or Joint Service Provider and Customer>**				Duration	**Enter a duration.**

Purpose

In this process step, you maintain the settlement rules for the asset under construction created in the previous steps.

Prerequisites

You executed all the previous steps related to assets under construction.

Procedure

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail / Comment
1	Log On	Log on to the SAP Fiori launchpad as an Asset Accountant.		
2	Access the SAP Fiori App	Open Define Distribution Rules - For Asset under Construction (AIAB).	The Settlement AuC: Initial screen view displays.	
3	Maintain Settlement Rule	Make the following entries and choose Execute: Company Code: **1710** Asset: **<No. of asset> For example, from asset class 4000** Note The asset number is the asset created in the previous step. Layout: **1SAP**	The Settlement AuC: Line item list view displays.	

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail / Comment
4	Enter Distribution Rules	To maintain the distribution rule for the local ledger, select the line for ledger 0L and depreciation area 01. Select the document displayed and choose `Enter Distribution Rule`. To maintain the distribution rule for the second ledgers, select a line item for ledger 2L and depreciation area 32, or the line for ledger 3L and depreciation area 34. Make the following entries: Cat: **\<FXA\>** Asset Settlement Receivers: **\<No. of asset in class 2000\>** (such as your Depreciating Asset. For example, in asset class 2000). %: **\<Portion of AuC APC that can be capitalized\>** For example, **90%**. Cat: **\<CTR\>** Cost Center After indicating the first category FXA, press `Enter`. Settlement Receivers: **\<Cost Center\>** on the asset master data created in previous step (for example, **17101301**) %: **\<Portion of AuC APC that cannot be capitalized\>** For example, **10**. After indicating the second category CTR, press `Enter`.		
6	Save Settlement Rule	Choose Back. Choose Save.	You maintained the rules for the settlement. The system displays the `Distribution rules saved` notification. The execution of the settlement is part of the periodic processing.	

4.1.4 Execute Settlement for Assets Under Construction (Periodic Processing)

Test Administration

Customer project: Fill in the project-specific parts.

Test Case ID	<X.XX>	Tester Name		Testing Date	**Enter a test date.**
Business Role(s)					
Responsibility	**<State the Service Provider, Customer or Joint Service Provider and Customer>**		Duration		**Enter a duration.**

Purpose

With the execution of this step, assets under construction are settled according to their settlement rules.

Prerequisite

You must have maintained the settlement rules for the Asset under Construction you want to settle.

Note Under certain conditions, you may need to capitalize an asset under construction before all suppliers have presented their closing invoices. This can cause a few difficulties, especially if the closing invoice can't be posted until the fiscal year following the capitalization of the asset under construction, and down payments were already posted to the asset under construction.

Initially, you post the down payment normally. If you need to capitalize the asset under construction at the end of the fiscal year, but before the closing invoice is received, you post reserves for the total amount of the expected invoice. You post these reserves directly to the capitalized asset (external acquisition with vendor, transaction type 100). If you plan to distribute the values from the asset under construction to several final assets, it makes sense to post the reserve to the asset under construction first, and then capitalize it. Whichever method you use, you must reverse the down payment on the asset under construction, because the down payment isn't allowed to appear in the account for down payments to fixed assets. Instead, it must appear in the account for completed assets.

To settle the asset under construction, down payments must be cleared with an invoice or forecasted invoice (reserve). The asset under construction can only be settled after this clearing.

Procedure

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail / Comment
1	Log On	Log on to the SAP Fiori launchpad as an Asset Accountant.		

Test Step #	Test Step Name	Instruction	Expected Result	Pass / Fail / Comment
2	Access the SAP Fiori app.	Open Settle Asset under Construction (AIBU).	The AuC Settlement: Initial Screen view displays.	
3	Execute AUC settlement	Make the following entries and choose Simulate: Company Code: 1710 Asset: <no. of the asset under construction> Document date: <document date> Asset value date: <asset value date> Posting date: <posting date> Period: <derived from Posting Date> Processing Options area: Test run: Deselected	The Settlement AuC: Line Item List view displays.	
4	Execute AUC settlement	Check if all line items are in status green (meaning that a valid settlement rule is maintained). If the status isn't green for all line items, see the Define Distribution Rules for Assets Under Construction (Periodic Processing) [page] 17 topic.	The asset transaction is posted with the document number xxxxxxxxxx. The asset is settled to the receiver. The settlement is posted for group and local ledgers.	

Typographic Conventions

Type Style	Description
Example	Words or characters quoted from the screen. These include field names, screen titles, pushbuttons labels, menu names, menu paths, and menu options. Textual cross-references to other documents.
Example	Emphasized words or expressions.
EXAMPLE	Technical names of system objects. These include report names, program names, transaction codes, table names, and key concepts of a programming language when they are surrounded by body text, for example, SELECT and INCLUDE.
Example	Output on the screen. This includes file and directory names and their paths, messages, names of variables and parameters, source text, and names of installation, upgrade and database tools.
Example	Exact user entry. These are words or characters that you enter in the system exactly as they appear in the documentation.
<Example>	Variable user entry. Angle brackets indicate that you replace these words and characters with appropriate entries to make entries in the system.
EXAMPLE	Keys on the keyboard, for example, F2 or ENTER.

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