



**SAP® BUSINESS PLANNING AND
CONSOLIDATION 10.0**, VERSION FOR SAP NETWEAVER,
POWERED BY SAP HANA
STARTER KIT FOR USGAAP, SP02

Configuration Overview

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Foreword

The SAP Business Planning and Consolidation starter kit for USGAAP is created to deliver consolidation business logic on top of a unified planning, budgeting and consolidation application using both product and functional best practices.

This pre-configuration assists you in setting up your application in order to adhere to USGAAP while accelerating and securing the implementation project.

The starter kit for USGAAP is pre-configured with input documents, rules, control reports and financial statements for performing, validating and publishing a statutory consolidation in accordance with USGAAP.

Data Collection

Data Entry Format

Account Typology

The chart of accounts of the starter kit for USGAAP is based on the USGAAP Taxonomy. This chart of accounts enables financial statements to be presented following the requirements of U.S. SEC Form 10-K or Form 10-Q.

Assets and liabilities are classified according to the current/non-current distinction and in the income statement expenses are classified by function.

The chart of accounts is presented in Chapter 1 of the appendix.

Naming Convention for Accounts

In the financial accounts, the first digit of the ID enables you to identify the accounting class: 1 for assets, 2 for equity and liabilities and 3 for profit and loss (net income). Total accounts are indicated with a T as the first digit before the account number.

Example:

Subtotal	Account	ID
	Cash and cash equivalents, at carrying value	11110
	Restricted cash and investments	11120
	Cash & cash equivalent and short term investments	T1110

Financial statements line items are stored on dedicated accounts. The first digit of the ID enables you to identify the statement:

- 4 for the Statement of Cash flows
- 5 for the Statement of Other Comprehensive Income
- 6 for the Statement of Changes in Equity

Customizing the Chart of Accounts

The chart of accounts has been designed to be enhanced with customer specific accounts.

In the starter kit for USGAAP, accounts are created with dimension properties to define their behavior throughout the configuration: for instance analysis by flow, currency translation and position in the account hierarchy.

Enhancing the chart of accounts by duplication template accounts allows you to assign the appropriate attributes automatically to new accounts.

This implementation principle has been used for data entry and analysis reports as well as consolidation rules to ensure a dynamic configuration facilitating the integration of new accounts.

Business Process Flow for Data Entry

Two Business Process Flows for data entry have been configured to guide the business user through the data collection process and the different data input forms:

- A10_Input_Closing for data entry in a consolidation at closing process
- A20_Input_Inflow for data entry in a consolidation in flow process (enable the automatic calculation of financial statements such as the statement of cash flows)

In the Data Entry Business Process Flows are listed the tasks for uploading data from a source system, entering balance data and breakdown by flow, running the controls and checking data consistency as well as for submitting data.

The screenshot shows the 'Data entry' interface. The left sidebar contains a navigation menu with the following items: Overview, Import Data, Enter Data (highlighted), Validate Data, Run local reports, Reconcile Intercompany Data, and Submit data. The main content area shows the 'Process: A20_Input_Inflow' with a 'Switch Activity' dropdown. Below this, there are filters for 'Actual', '2010', and 'Consolidation'. A list of tasks is displayed, each with a calendar icon and a description: 'Balance sheet' (Enter balance sheet), 'Profit and Loss' (Enter profit and loss), 'Balance Sheet by flow' (Enter Balance Sheet by flow), and 'Intercompany' (Enter Intercompany detail). The 'Balance Sheet by flow' task is highlighted with a red box. To the right of this box, a text annotation reads: 'Analysis of period movement is only required for a consolidation in flow process'.

Order of Data Entry

The Business Process Flow for data entry and the quick links provided in the input schedules guide the end-user through a step-by-step approach for entering data:

1. Closing balances (Assets, Equity and Liabilities and Profit and Loss)
2. Period movements in case of a consolidation in flow (breakdown by flow with display of account/flow pair not open for data entry)
3. Intercompany details (data entry in single account schedules and an overview report for control)

Input forms are shown in Chapter 7 of the appendix.

Data Entry Principles

Breakdown by Flow (only required for in flow consolidations)

Flow entries allow you to distinguish variation types in the balance sheet between the opening and closing balance and thus allow for the automatic calculation of line items in the statement of cash flows, the statement of changes in equity and the statement of comprehensive income.

The flows available in input forms can be classified into two categories:

- Flows for current transactions (increase, impairment, fair value, etc.)
- Flows for special transactions (changes in accounting policies, changes in interest rates, etc.)

A detailed list of accounting flows is presented in Chapter 2 of the appendix.

Sign of indicators

- Assets are entered as positive amounts. Depreciation and amortization are entered as positive amounts and deducted from the various intermediate subtotals
- Equity and liabilities are entered as positive amounts except treasury shares
- Expenses and income figures are entered as positive amounts

Data Entry Validation

One hundred controls have been configured in the starter kit to validate the coherence of data entered/imported into the input forms.

Main types of control

AIM	EXAMPLE
Check main balances	Assets = Liabilities + Equity Gross value of assets \geq depreciation at closing
Flow analysis	Exhaustive analysis of changes in balance sheet items Consistency between changes in balance sheet accounts and P&L Assets = Liabilities + Equity for incoming entities (F01), changes in accounting policies (F05) and reclassifications (F50).
Intercompany breakdown	Account total = Intercompany detail (all accounts except dividends, goodwill and investments) Account total \geq Intercompany detail (dividends, goodwill and investments)

After data entry validation has been completed, data is submitted to the approver. The final approval of data will change the status of the reporting to “Approved” and no user will be able to modify input data.

A detailed list of all controls is presented in Chapter 4 of the appendix.

Consolidation Process

Business Process Flows for Consolidation

Two Business Process Flows are available for preparing and running the consolidation, guiding the business end user through set up, consolidation processing, data analysis and the delivery of financial statements:

- A11_Consolidation_Closing for a consolidation at closing process
- A21_Consolidation_Inflow for a consolidation in flow process (enable the automatic calculation of the statement of cash flows, the statement of comprehensive income and the statement of changes in equity)

In the step **Preparatory Tasks** of the **Consolidation** Business Process Flows are listed the tasks for preparing the consolidation and generating the input opening balance.

The screenshot displays the 'Consolidation process' interface. At the top, it shows a 'Complete' status with a green checkmark, 'Status: -', 'Owner: -', 'Process: A21_Consolidation_Inflow', and a 'Switch Activity' dropdown. Below this, there is a navigation pane on the left with a tree view containing: Overview, Preparatory tasks (highlighted in blue), Manual journal entries, Intercompany reconciliation, Consolidation, Control reports, Analysis reports, Breakdown reports, and Financial statements. The main content area on the right shows the '2010 Actual' period with a plus sign. It lists five preparatory tasks, each with a small icon and a description: 'Exchange rates' (Enter exchange rates by currency/entity), 'Perimeter' (Create or modify perimeters in the ownership manager), 'Perimeter variations' (Check perimeter variations compared to the previous year), 'Copy opening' (Run copy opening for local currency and reporting currency), and 'Work status' (Check work status for all entities included in the perimeter).

In the other steps of the **Consolidation** Business Process Flows are listed the tasks for verifying the consolidation perimeters, posting possible manual journal entries, running the consolidation, checking the main balances, consulting the various analysis and accounting reports and finally delivering the financial statements.

The screenshot displays the 'Consolidation process' interface. At the top, it shows a 'Complete' status with a green checkmark, 'Status: -', 'Owner: -', 'Process: A21_Consolidation_Inflow', and a 'Switch Activity' dropdown. Below this, there are two tabs: '2010' and 'Actual', with a right arrow and a plus sign. The left sidebar contains a navigation menu with the following items: Overview, Preparatory tasks, Manual journal entries, Intercompany reconciliation, Consolidation, Control reports (highlighted in blue), Analysis reports, Breakdown reports, and Financial statements. The main content area lists several reports, each with a small icon and a description:

- Dashboard**: Check main consolidation balances
- Opening balance integrity**: Check the integrity of the opening balances
- A=L by Audit ID**: Report for checking assets=liabilities by audit ID
- A=L by Entity**: Report for checking assets=liabilities by entity
- Flow by Entity**: Report for checking flows by entity
- Flow by Audit ID**: Report for checking flows by audit ID

Consolidation Processing

The consolidation engine handles the full consolidation method and the equity method.

The starter kit for USGAAP includes a set of automatic and manual processes which handles the processing of the following scope changes:

- Acquisitions
- Loss of control
- Equity transactions
- Step acquisitions

Converting data

Foreign subsidiary accounts are converted using the closing rate method:

- The closing balances of balance sheet accounts are converted using the closing rate, except for equity and consolidated investments kept at their historical value. Currency translation reserves are calculated automatically.
- The income statement is converted using the average rate for the period.
- The statement of cash flows is based on balance sheet variations which are converted at the average rate.

The starter kit for USGAAP handles periodic conversion.

Automatic Entries

The **Consolidation** application of the starter kit for USGAAP includes a set of elimination and adjustment rules for automatically calculating consolidated data using input data from each entity. This set of rules can be enhanced in order to meet your specific accounting policies.

The automatic consolidation entries calculated by the elimination and adjustment rules are:

- Elimination of intercompany reciprocal operations
- Elimination of internal dividends
- Elimination of investments in subsidiaries
- Calculation of the currency translation adjustments
- Calculation of non-controlling interests

Report and Analysis Process

Reports Library

Once the consolidation process is completed, a Business Process Flow with all financial statements and accounting reports can be made available to end users for analysis and review.

In the last steps of the **Consolidation** Business Process Flows are listed all reports delivered in the starter kit, including publishable financial statements, analysis reports for key financial statements, general ledgers and ledgers and overview and control reports.

The screenshot displays the 'Consolidation process' interface. At the top, it shows a 'Complete' status with a green checkmark, 'Status: -', 'Owner: -', 'Process: A21_Consolidation_Inflow', and a 'Switch Activity' dropdown. Below this, there are navigation buttons for '2010' and 'Actual', along with a right arrow and a plus sign. The main content area is divided into two columns. The left column contains a list of tasks: 'Overview', 'Preparatory tasks', 'Manual journal entries', 'Intercompany reconciliation', 'Consolidation', 'Control reports', 'Analysis reports', 'Breakdown reports', and 'Financial statements'. The 'Financial statements' item is highlighted in blue and enclosed in a red rectangular box. The right column displays a list of financial statements, each with a calendar icon and a description: 'Income Statement' (Financial statement comprised in the annual report), 'St. Other Comprehensive Income' (Financial statement comprised in the annual report), 'St. Financial Position' (Financial statement comprised in the annual report), 'Statement of Cash Flows' (Financial statement comprised in the annual report), and 'St. of Changes in Equity' (Financial statement comprised in the annual report).

Validation Reports

The data consistency dashboard is one of the validation reports that are configured in the starter kit for USGAAP. It gives an at a glance overview of the consolidation process with main balance and intercompany elimination controls.

Other detailed reports allow the consolidation manager to check miscellaneous consistencies such as opening carry-over, flow balances and balance sheet net income versus profit and loss net income.

Data Consistency Dashboard

Actual
Scope 1
Dec 2014
US Dollar



ALL_CONSO - Total Consolidation entries

Data Consistency Dashboard

Flow Balance

All entities

T0000 - Balance Sheet	F00 - Opening	
	F01 - Incoming units	1
	F05 - Change in accounting policies	0
	F50 - Reclassification	0
	F80 - Currency translation adjustment	0
	F99 - Closing	0

Opening flow + movement flows = closing flow

T1000 - Assets	END - Period end closing	25,215
	F99 - Closing	25,215
		OK
T2000 - Liabilities and equity	END - Period end closing	25,215
	F99 - Closing	25,215
		OK

BS Profit (Loss) = IS Profit (Loss): Group share

T2410 - Stockholders' equity attributable to parent	F10 - Net profit (loss) for the period	3 725
T3000 - Net income (loss) attributable to parent	F10 - Net profit (loss) for the period	3 725
		OK

BS Profit (Loss) = IS Profit (Loss): NCI share

T2420 - Stockholders' equity attributable to noncontrolling interest	F10 - Net profit (loss) for the period	3,720
37100 - Net income (loss) attributable to noncontrolling interest	F10 - Net profit (loss) for the period	3,720
		OK

1221B - Investments in subsidiaries balancing account	F00 - Opening	0
2111B - Receivables and payables balancing account, Current	F00 - Opening	0
2125B - Financial assets and liabilities balancing account, Current	F00 - Opening	(0)
2211B - Receivables and payables balancing account, Non current	F00 - Opening	0
2224B - Financial assets & liabilities balancing acct, Non current	F00 - Opening	0

BS Balancing Accounts at closing

1221B - Investments in subsidiaries balancing account	F99 - Closing	0
2111B - Receivables and payables balancing account, Current	F99 - Closing	0
2125B - Financial assets and liabilities balancing account, Current	F99 - Closing	
2211B - Receivables and payables balancing account, Non current	F99 - Closing	0
2224B - Financial assets & liabilities balancing acct, Non current	F99 - Closing	0

IS Balancing Accounts at closing

3112B - Sales / cost of sales balancing account	F10 - Net profit (loss) for the period	0
3125B - Other operating income (expenses) balancing account	F10 - Net profit (loss) for the period	2
3212B - Interest income (expenses) balancing account	F10 - Net profit (loss) for the period	0

Publishable Key Financial Statements

The starter kit for USGAAP contains a complete set of financial statements:

- Income Statement
- Statement of Other Comprehensive Income
- Statement of Financial Position
- Statement of Cash Flows
- Statement of Changes in Equity

The key financial statements are shown in Chapter 5.

Data Analysis

Analysis Reports

A series of reports allow for the analysis of consolidated data:

All of these reports are configured to leverage the analysis features of the application to give access to detail by account, reporting unit, partner, flow and audit ID:

- Analysis reports for analyzing financial statements by flow, audit ID and entity
- Accounting reports which provide details by partner (intercompany), entity and audit ID for each account
- Control reports to give an overview of main balances and possible inconsistencies

A detailed list of retrieval reports is presented in Chapter 6 of the appendix.

Audit Trail

Each data item in the configuration is identified by an audit ID making the audit trail possible and facilitating the analysis of consolidated data.

The audit ID allows the accounting origin to be tracked. For instance:

- The “INPUT” audit ID tracks data entered or imported into input forms
- The “IC_ELIM” audit ID tracks elimination of reciprocal transactions

A detailed list of audit IDs is presented in Chapter 3 of the appendix.

Analysis of a Statement of Financial Position line item by flow

Statement of Financial Position



Actual
 Scope 1
 US Dollar
 All entities

	Dec 2014	Dec 2013
Assets		
Cash & cash equivalent and short term investments	6,955	5,600
Receivables, Net, Current	5,320	7,480
Inventory, Net	3,810	4,390
Financial assets, Current	970	690
Deferred taxes, Current	920	400
Assets of disposal group	70	100
Other assets, Current	755	400
Assets Current	18,800	19,060
Property, plant & equipment, Net	835	660
Financial assets, Non Current	660	630
Goodwill	3,760	6,500
Intangible assets, Net	260	190
Deferred taxes, Non Current	170	100
Other assets, Non Current	730	490
Assets, Non current	6,415	8,570
Assets	25,215	27,630


Actual
 Dec 2014
 ALL_ENTITIES - All entities
 ALL_AUDITID - Total Adjusted



Balance Sheet by Flow

	F00 - Opening	F01 - Incoming units	F05 - Change in accounting policies	F15 - Net variation	F20 - Increase	F30 - Decrease	F50 - Reclassification	F55 - Fair value	F99 - Closing
11110 - Cash and cash equivalents, at carrying value	5,500	940		22,115					6,905
11120 - Restricted cash and investments	100			(50)					50
11211 - Accounts receivable, Gross, Current	6,200	1,000		200					4,800
11212 - Intercompany receivables, Gross, Current	0			100					100
11213 - Related party receivables, Gross, Current	500			(150)					150
11214 - Allowance for doubtful accounts receivable, Current	10				10	(5)			15
11230 - Dividends receivable, Current				0					0

Analysis of an Income Statement line item by entity and interco

Income Statement 

Actual
Scope 1
US Dollar
All entities

Dec 2014

Revenue	200,100
Cost of sales	108,200
Gross profit	91,900
Selling, general and administrative expenses	49,930
Allowance for doubtful accounts and notes	20
Impairment	50
Depreciation & amortization	40
Other operating income (expenses)	(17,112)
Operating income (expenses)	24,749
Interest income (expenses)	(2,960)
Investment income (expenses)	105
Other non operating income (expenses)	(12,460)
Non operating income (expenses)	(15,315)
Income (loss) from equity method investments	10
Income (loss) from continuing operations before tax	9,444
Income tax expense	2,200
Income (loss) from continuing operations	7,244
Income (loss) from discontinued operations	100
Income (loss) from operations before extraordinary item	7,344
Extraordinary item, Gain (Loss)	100
Income (loss) from operations	7,444
Net income (loss) attributable to noncontrolling interest	3,720
Net income (loss) attributable to parent	3,724

Actual
Scope 1
Dec 2014
US Dollar
Sales revenue
Total Adjusted

Breakdown by Entity

	Net profit (loss) for the period
Entity 0 USD	40,600
Entity 1 USD	41,000
Entity 2 USD	10,000
Entity 3 EUR	52,500
Entity 4 USD	15,000
Entity 7 USD	41,000
All entities	200,100

Actual
Scope 1
Dec 2014
US Dollar
Entity 0 USD
Sales revenue, Intercompany

Breakdown by audit ID and interco

F10

Audit ID analysis		
Audit ID		
Input	I_NONE - No inter-company	1,000
Elimination of intercompany accounts - A	I_NONE - No inter-company	(1,000)
Total Consolidation entries	I_NONE - No inter-company	0
Audit ID		
INPUT - Input	Interco analysis	1000
	I1 - Interco 1	1000
	Total	1000
IC_ELIM - Elimination of intercompany accounts - A	I1 - Interco 1	-1000
	Total	-1000
Total ALL_CONSO		

E0 has sold goods for 1000 USD to E1.

This reciprocal operation is eliminated during the consolidation process.

Analysis of a Statement of Cash Flows line item by entity

Statement of Cash Flows



Actual
Scope 1
US Dollar
All entities

Dec 2014

Cash Flows from operating activities	
Net income (loss)	7,444
Adjustments, Non cash items	18,230
Increase (decrease) in operating capital	(1,840)
Net cash provided by (used in) operating activities, C. op.	23,834
Cash provided by (used in) operating activities, Dscntd op.	100
Net cash provided by (used in) operating activities	23,934
Cash Flows from investing activities	
Net cash provided by (used in) investing activities, C. op.	(22,975)
Cash provided by (used in) investing activities, Dscntd op.	
Net cash provided by (used in) investing activities	(22,975)
Cash Flows from financing activities	
Net cash provided by (used in) financing activities, C. op.	(3,006)
Cash provided by (used in) financing activities, Dscntd op.	
Net cash provided by (used in) financing activities	(3,006)
Effect of exchange rate on cash and cash equivalents	
Effect of exchange rate on cash&cash equivalents, C. op.	3,450
Effect of exchange rate on cash&cash equivalents, Dscntd op.	
Net change in cash and cash equivalents	
Cash and cash equivalents, Period increase (dec), C. op.	1,303
Cash and cash equivalents, Period increase (dec), Dscntd op.	100
Cash and cash equivalents, Period increase (decrease)	1,403
Cash and Cash Equivalents, at beginning of year	5,500
Cash and Cash Equivalents, at end of year	6,905

Actual
Scope 1
Dec 2014
US Dollar
F99 - Closing
ALL_AUDITID - Total Adjusted



Statement of Cash Flows by Entity

	Entity 0 USD	Entity 1 USD	Entity 2 USD	Entity 3 EUR	Entity 4 USD	Entity 5 USD	Entity 6 USD	Entity 7 USD	All entities
Net Income (loss)	(13,455)	1,300	300	17,499	100			1,700	7,444
Income (loss) from discontinued operations, Net of tax	(100)								(100)
Depreciation and amortization	40								40
Allowance for doubtful accounts & other assets	20								20
Impairment charges	50								50
Pension and other postretirement benefit expense	40								40
Other provision	40								40
Share-based compensation									
Fair value gains (losses)	(20)								(20)
Gains (losses) on sale of non current assets	13,010								13,010
Income (loss) from EM investments, Net of dividends	(15)	0							(15)
Income taxes	400	400	200	700	300			200	2,200
Interest income (expenses)	460	200	900	1,200	200				2,960
Other non cash income (expense)	5								5
Adjustments, Non cash items	13,930	600	1,100	1,900	500			200	18,230
Increase (decrease) in receivables	(450)	(450)	200	700	200			(500)	(300)
Increase (decrease) in inventories	(340)	(350)						(350)	(1,040)
Increase (decrease) in payables	50	555	100	370	100			655	1,830
Increase (decrease) in other operating assets/liabilities	150	(5)							145
Income taxes (refund) paid	(440)	(550)	(200)	(700)	(300)			(400)	(2,590)
Other inflows (outflows) of cash	115	0						0	115
Increase (decrease) in operating capital	(915)	(800)	100	370	0			(595)	(1,840)
Net cash provided by (used in) operating activities, C. op.	(440)	1,100	1,500	19,769	600			1,305	23,834
Cash provided by (used in) operating activities, Dscntd op.	100								100
Net cash provided by (used in) operating activities	(340)	1,100	1,500	19,769	600			1,305	23,934

Statement of Other Comprehensive Income

Statement of Other Comprehensive Income



Actual
Scope 1
US Dollar
All entities

	Dec 2015	Dec 2014	Dec 2013
Net income	6,650	7,444	17,810
OCI, foreign currency transaction, translation adjustment			
OCI, pension and other postretirement benefits plans adj.		10	
OCI, available for sale securities adjustments		10	
OCI, derivatives qualifying as hedges		5	
Other Comprehensive Income (loss)		25	
Comprehensive income	6,650	7,469	17,810
Comprehensive income attributable to NCI	(285)	(3,720)	(3,420)
Comprehensive income attributable to parent	6,365	3,749	14,390

Statement of Financial Position

Statement of Financial Position



Actual
Scope 1
US Dollar
All entities

	Dec 2015	Dec 2014
Assets		
Cash & cash equivalent and short term investments	14,905	6,955
Receivables, Net, Current	5,570	5,320
Inventory, Net	3,810	3,810
Financial assets, Current	970	970
Deferred taxes, Current	920	920
Assets of disposal group	70	70
Other assets, Current	755	755
Assets Current	27,000	18,800
Property, plant & equipment, Net	835	835
Financial assets, Non Current	1,545	660
Goodwill	3,420	3,760
Intangible assets, Net	260	260
Deferred taxes, Non Current	170	170
Other assets, Non Current	1,130	730
Assets, Non current	7,360	6,415
Assets	34,360	25,215
Liabilities		
Accounts payable and accrued liabilities, Current	15,950	14,400
Financial liabilities, Current	1,260	1,260
Provisions, Current	260	260
Deferred taxes, Current	160	160
Liabilities of disposal group	80	80
Other liabilities, Current	300	300
Liabilities, Current	18,010	16,460
Accounts payable and accrued liabilities, Non current	1,000	600
Financial liabilities, Non current	1,225	720
Provisions, Non current	220	220
Deferred taxes, Non Current	160	160
Other liabilities, Non current	360	360
Liabilities, Non current	2,965	2,060
Liabilities	20,975	18,520
Equity		
Preferred stock, value, issued	520	520
Common stock, value, issued	120	120
Additional paid in capital	120	120
Retained earnings (accumulated deficit)	11,875	5,450
Treasury stock, value	(90)	(90)
Other comprehensive income (loss), net of tax	75	75
Stockholders' equity attributable to parent	12,620	6,195
Stockholders' equity attributable to noncontrolling interest	765	500
Stockholders' equity, including portion attributable to NCI	13,385	6,695
Liabilities and equity	34,360	25,215

Statement of Cash Flows


Statement of Cash Flows



Actual
Scope 1
US Dollar
All entities

	Dec 2015	Dec 2014	Dec 2013
Cash Flows from operating activities			
Net income (loss)	6,650	7,444	17,810
Adjustments, Non cash items	4,150	18,230	4,940
Increase (decrease) in operating capital	(550)	(1,840)	5,390
Net cash provided by (used in) operating activities, C. op.	10,250	23,834	28,140
Cash provided by (used in) operating activities, Dscntd op.		100	
Net cash provided by (used in) operating activities	10,250	23,934	28,140
Cash Flows from investing activities			
Net cash provided by (used in) investing activities, C. op.		(22,975)	(100)
Cash provided by (used in) investing activities, Dscntd op.			
Net cash provided by (used in) investing activities		(22,975)	(100)
Cash Flows from financing activities			
Net cash provided by (used in) financing activities, C. op.	(2,300)	(3,006)	(1,050)
Cash provided by (used in) financing activities, Dscntd op.			
Net cash provided by (used in) financing activities	(2,300)	(3,006)	(1,050)
Effect of exchange rate on cash and cash equivalents			
Effect of exchange rate on cash&cash equivalents, C. op.		3,450	
Effect of exchange rate on cash&cash equivalents, Dscntd op.			
Net change in cash and cash equivalents			
Cash and cash equivalents, Period increase (dec), C. op.	7,950	1,303	26,990
Cash and cash equivalents, Period increase (dec), Dscntd op.		100	
Cash and cash equivalents, Period increase (decrease)	7,950	1,403	26,990
Cash and Cash Equivalents, at beginning of year	6,905	5,500	
Cash and Cash Equivalents, at end of year	14,855	6,905	5,500

Statement of Changes in Equity

Statement of Changes in Equity 

Actual
 Scope 1
 US Dollar
 All entities

	Preferred Stock	Common Stock	Add. Paid-in Capital	Retained Earnings	Treasury Stock	Comprehensive Income	Other Comprehensive Income	Parent Share of Equity	Noncontrolling Interests	Total Equity
Dec 2014										
61110 - Balance at beginning of year	500	100	100	1,540	(100)	50		2,190	1,000	3,190
61120 - Changes in accounting policies										
T6100 - Balance at opening as restated	500	100	100	1,540	(100)	50		2,190	1,000	3,190
62110 - Net income				3,724				3,724	3,720	7,444
62120 - Other comprehensive income						25		25		25
T6200 - Comprehensive income	20	20	20	3,724		25		3,749	3,720	7,469
63110 - Issuance of stock								60		60
63120 - Share-based payments								10		10
63130 - Treasury stock					10			(150)	(5)	(155)
63140 - Dividends paid				(150)				(40)	(60)	(100)
63150 - Change in investment in noncontrolling interest				(40)				376	(4,155)	(3,779)
63160 - Other				376						
T6300 - Balance at end of year	520	120	120	5,450	(90)	75		6,195	500	6,695
Dec 2015										
61110 - Balance at beginning of year	520	120	120	5,510	(90)	75		6,255	480	6,735
61120 - Changes in accounting policies										
T6100 - Balance at opening as restated	520	120	120	5,510	(90)	75		6,255	480	6,735
62110 - Net income				6,365				6,365	285	6,650
62120 - Other comprehensive income										
T6200 - Comprehensive income	6,365			6,365				6,365	285	6,650
63110 - Issuance of stock										
63120 - Share-based payments										
63130 - Treasury stock										
63140 - Dividends paid										
63150 - Change in investment in noncontrolling interest										
63160 - Other										
T6300 - Balance at end of year	520	120	120	11,875	(90)	75		12,620	765	13,385

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