

Cooperativa Muratori & Cementisti C.M.C.



Depreciation Reversal/ Capital Gains & Losses Procedure

Cost Accounting

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2009

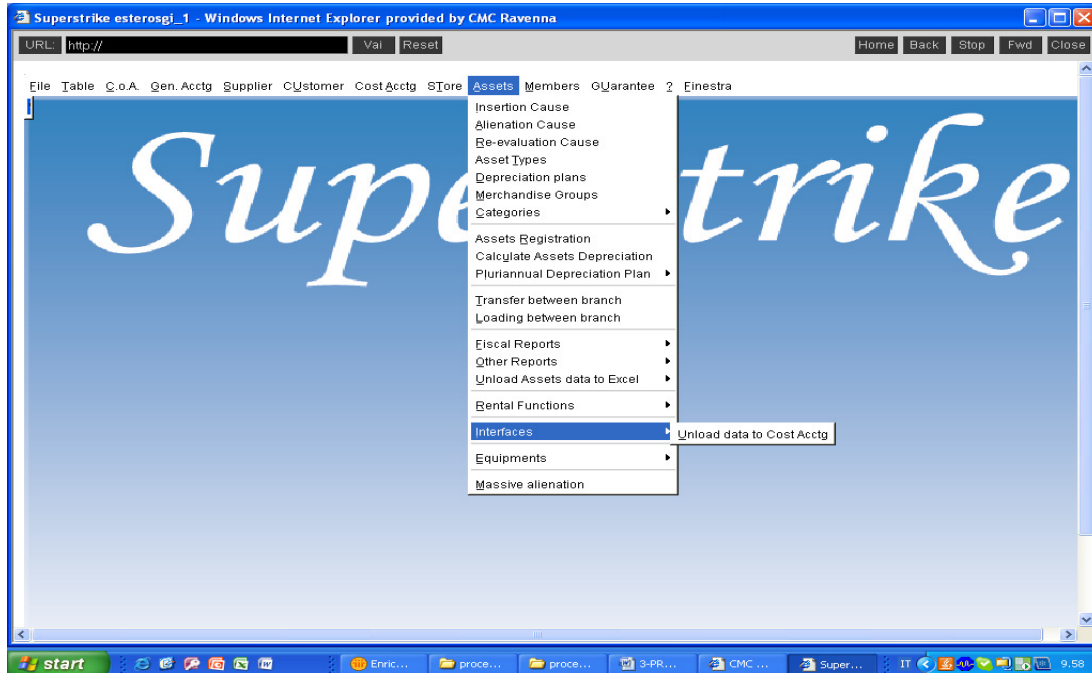
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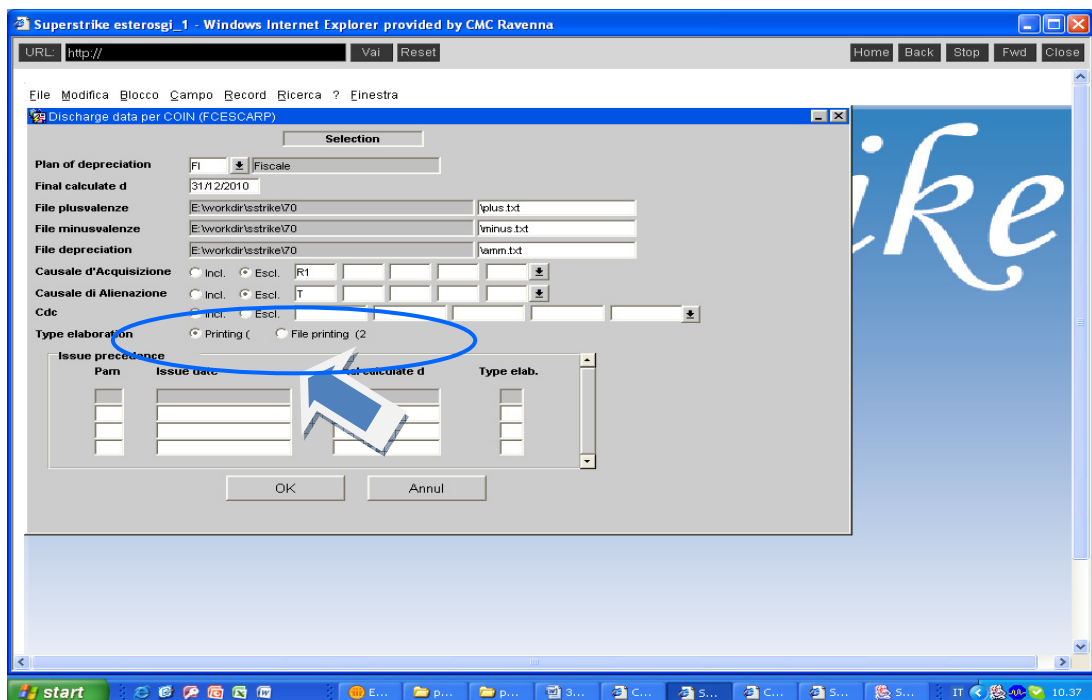
DEPRECIATION REVERSAL/CAPITAL GAINS & LOSSES PROCEDURE

1. FILE GENERATION

First step in generating the file



Filling in the selection parameters



Depreciation plan: **FI fiscal**

Date of calculation: **Period**

Reason for purchase/disposal: **excluding/including any reasons that do not have to be transferred to Cost Acctg.**

First-time generation takes place in the PRINTING procedure (1)
This serves as a control print-out before generation the file.

The file to be transferred to Cost Acctg. gets generated with **FILE AND PRINTING (2)**

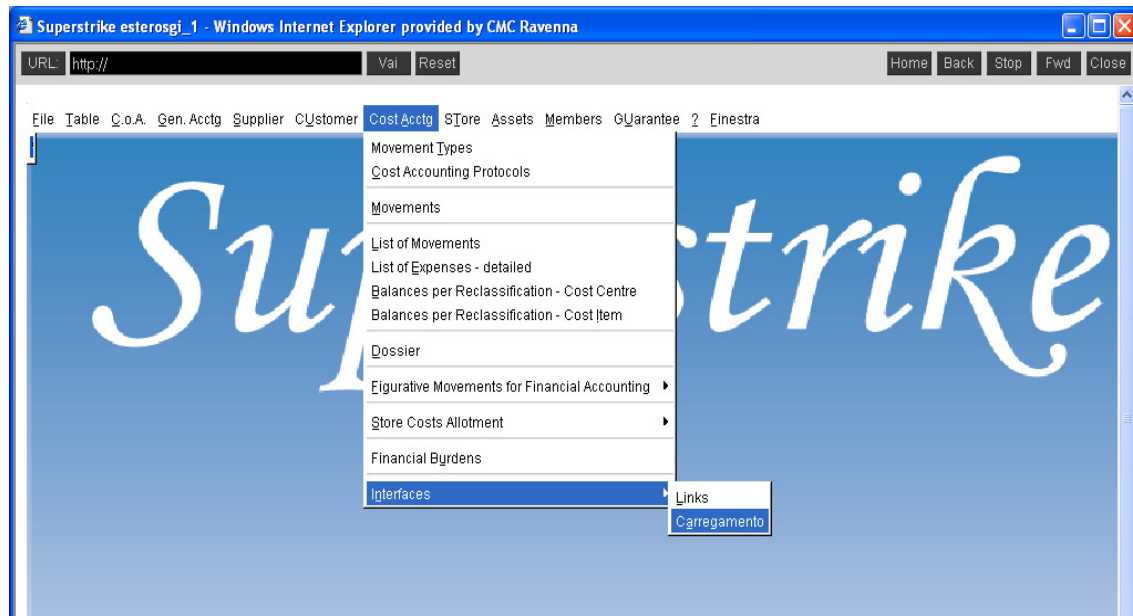
Example

CMC DI RAVENNA - SOUTH AFRICA BRANCH									
Scarico Ammortamenti, Plus/Minusvalenze									
Piano amm.: FI Fiscale Data fine calcolo: 31/10/2010 Cauvall Acquisizione esol.: R1Cauvall di Alienazione esol.: T									
Run date: 05/11/2010 10:28									
Pag. 5									
Currency EUR Euro									
Cost centre 002000 CMC MAVUND INDIZA HKB JV - NZESI BRIDGES									
Subcentre 00200000									
ID num.	Acq. date	Description	Pres. in CC from to	Rate	Depr. from to	Depr. da			
210055900	19/01/2008	L1 ASTRA HD8 84.45 CON POMPA CALCESTRUZZO CIFA	19/01/2008	16.657,54	01/01/2010	31/10/2010	304		
210056000	21/02/2008	L1 ASTRA 54.45 CON POMPA CIFA	21/02/2008	35.313,98	01/01/2010	31/10/2010	304		
210056100	21/02/2008	L1 ASTRA HD8 84.45 CON POMPA CALCESTRUZZO CIFA	21/02/2008	16.657,54	01/01/2010	31/10/2010	304		
210056200	19/01/2008	L1 TRATTORE ASTRA HD8 84.45 - P480242	19/01/2008	11.327,13	01/01/2010	31/10/2010	304		
210056300	19/01/2008	L1 ASTRA HD8 84.45 CON CASSONE RIB.MINERVA	19/01/2008	15.491,51	01/01/2010	31/10/2010	304		
210060800	16/04/2008	L1 AUTO TELAIO ASTRA HD8 54.45 CON GRU BONFIGLIOLI	16/04/2008	17.490,42	01/01/2010	31/10/2010	304		
260012100	10/05/2007	L1 PALA GOMMATA CAT 552 G2	10/05/2007	19.969,05	01/01/2010	31/10/2010	304		
640007300	18/07/2007	L1 ELEVATORE TELESCOPICO DIECI ET PEGASUS	18/07/2007	16.490,96	01/01/2010	31/10/2010	304		
640007400	18/07/2007	L1 ELEVATORE TELESCOPICO DIECI ET PEGASUS	18/07/2007	16.490,96	01/01/2010	31/10/2010	304		
700005000	31/10/2007	L1 TERNA CAT 428 D	31/10/2007	5.830,14	01/01/2010	31/10/2010	304		
Subcentre Total				00200000	CMC MAVUNDLA J.V. - PONTE FIUME NZESI	171.788,23			
CC Total				002000	CMC MAVUND INDIZA HKB JV - NZESI BRIDGES	171.788,23			

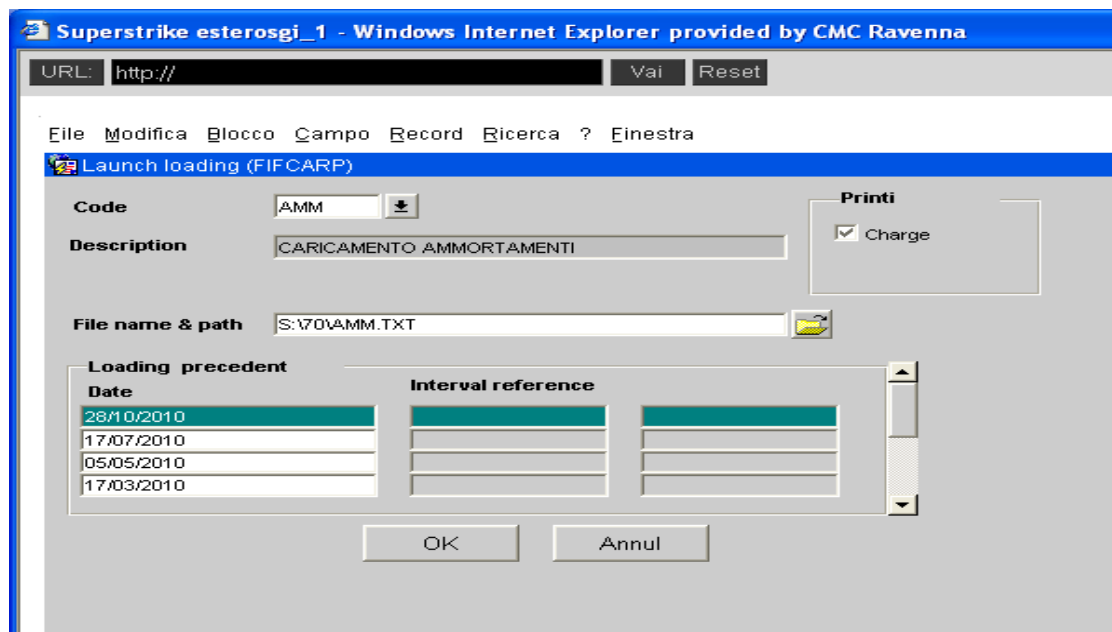
ANNUL.

2. INPUT

In the **Cost Acctg Menu** select **Interfaces - Loading**.



In the **Launch Loading template**, select **AMM** (input of depreciation); clicking on OK triggers off the "input movements in progress" message.



The closing message has to be **"all data input correctly"**; sometimes data can be rejected, so take a look at the **depreciation error file**.

Procedure: Computer resources path **S:** to open the file of the company for which depreciation is being input and open the **.ERR** file.

The type of error usually generated relate to cost centres that do not have the sub-cost centre destination **900** Depr. and the origin **Y91 (Y92 for S.A)** c/Link; having created the missing sub-centres, the whole procedure can be rerun from the second step through to the closing message.

Follow the same procedure for the input of Capital Gains & Losses as well.

The only way to carry out a total control on the Cost Accounting is by cost centre.

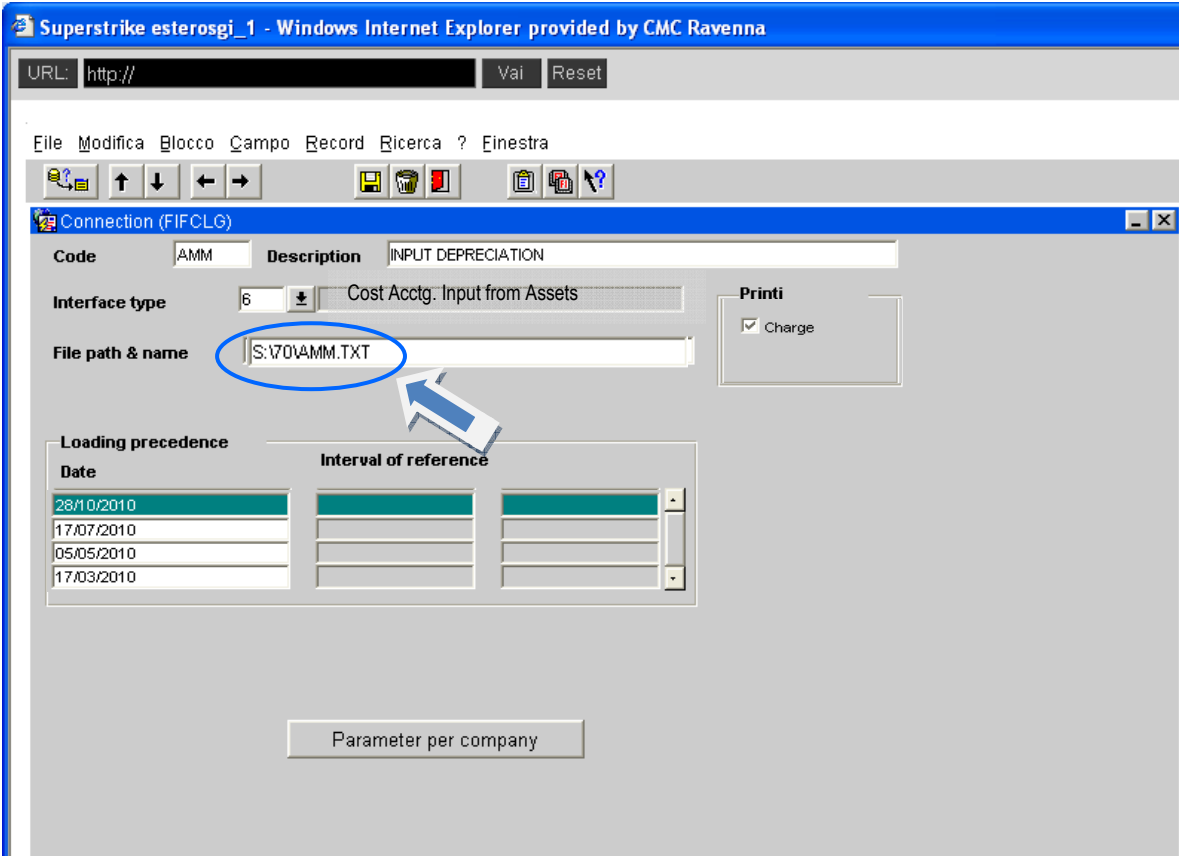
ONLY FOR MASTER USERS

LINK PARAMETERS:

From the Super Strike Cost Acctg. Interface, the parameters to be input to create a **link** are as follows:

Code **AMM** Description **INPUT DEPRECIATION** type of interface **6** corresponding to Cost Acctg. input from Assets.

File path and **name S:\70\Amm.txt** (file generated from Assets)



The screenshot shows a web browser window titled "Superstrike esterosgi_1 - Windows Internet Explorer provided by CMC Ravenna". The URL bar contains "http://". The browser menu includes "File", "Modifica", "Blocco", "Campo", "Record", "Ricerca", and "?", "Finestra". The main content area is a form for configuring a link parameter. The form has the following fields and options:

- Code:** AMM
- Description:** INPUT DEPRECIATION
- Interface type:** 6 (dropdown menu), Cost Acctg. Input from Assets
- File path & name:** S:\70\AMM.TXT (highlighted with a blue circle and an arrow)
- Print:** Charge
- Loading precedence:** A table with columns "Date" and "Interval of reference".

Date	Interval of reference
28/10/2010	
17/07/2010	
05/05/2010	
17/03/2010	

At the bottom of the form, there is a button labeled "Parameter per company".

Pay attention: The file path is always S; the code that follows identifies the company.

Parameters by company

Code **AMM** Description **INPUT DEPRECIATION**

Company **70 CMCRA SA** Branch Unit **01** Location **South Africa** Branch Code **AMM**

Input Depreciation in Cost Acctg.

Sign **D**) Origin **C**) Destination **C**

Expense item **71200 Depreciation Plant and Machinery** the destination is sub-centre **900** and the origin is **Y91 (Y92 for S.A.)** link a/c Depr.

SuperStrike (in progress) - 01 C.M.C. - ROSSI 20872900

File Modifica Blocco Campo Record Ricerca ? Finestra

Collegamenti (FIFCLG)

Codice Descrizione

Societa'	Unita' organizzativa	Sigla
01	C.M.C.	01
	SEDE RAVENNA	AMM
		CARICAMENTO AMMORTAMENT

Cespiti

Segno Costo/Ricavo prov. Costo/Ricavo dest.

Val Dest Val Origine Data Cambio

Codice societa' nel file origine

Voce di spesa Scdc di dest.

Tipo Cdc esc. Scdc di prov.

Type of Movement

Enter the Cost Acctg. template and create the **Types of Movement** in the following way:

The screenshot shows the 'Type movement (FMCTMV)' form in a web browser. The form includes the following sections:

- Code and Description:** Code: AMTC, Description: TECHNICAL DEPRECIATION, PdC principle: (dropdown).
- Admit action:** Insertion (checkbox), Modify (checkbox), Cancellation (checkbox), View (checkbox checked).
- SIGLE COMPATIBILITY WITH MOVEMENT TYPE:** A row of dropdown menus.
- ROW TYPE:** A table with the following data:

Code	Description	Obligatory	Ripetitivo	Automatic
R001	TECHNICAL DEPRECIATION CHARGE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Plan of account compatibility with row type:** A row of dropdown menus for mapping Obl. Code.

Code and Description: AMTC = Technical depreciation
 MINU = Capital loss on depreciation
 PLUS = Capital gain on depreciation

Permitted Actions: Visualisation

Code: R001 (identifies the number of lines) Description Repetitive

