

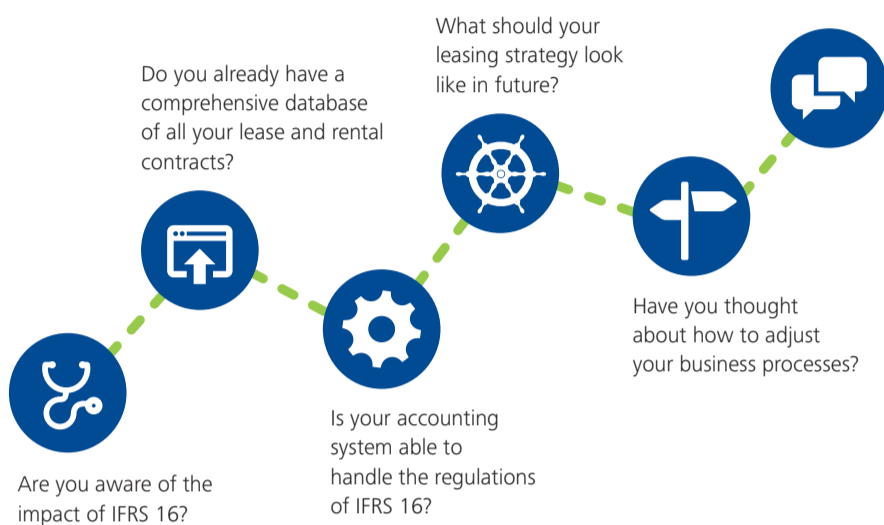


Get it on balance

Deloitte's solution for the upcoming lease accounting under IFRS 16

The crucial questions about lease accounting

Have you thought about how to communicate the effects?



Impact Assessment

In line with your individual requirements and using checklists and preliminary analyses, we develop the best approach to introducing IFRS 16



Strategy

Together, we have a look at what effects IFRS 16 has on the current leasing strategy in your company, and work out an appropriate response



Contract Analyzer

Our solution supports you in the digitalization of existing contracts and in the intelligent extraction of the relevant data items to allow efficient contract management



Processes

We identify the processes affected by the changes and support you in adjusting the relevant process steps and interfaces



innosys for Leasing

innosys, our established analysis and planning solution, determines for you, within the framework of lease accounting, all financial impacts, generates accounting entries for your ERP and offers opportunities for simulating future contracts



Communication

We support you in communicating the impact of the new standard and the implemented changes both to external parties and within your organization

Let's get it on balance!

Deloitte accompanies you in the preparation and implementation of IFRS 16

Impact Assessment

An extensive task



Together, we assess your situation with the help of structured checklists and explain the most important measures to maintain IFRS compliance

Further steps



Once you understand the impact of the new IFRS standard, you can plan your next steps in detail



Contract Analyzer

We support you in digitalizing your leasing contracts



Hard copies of contracts



Manual extraction

Manual data extraction using a web-based entry form with integrated data validation



Automatic extraction

Automatic and intelligent extraction of all relevant data from scanned contracts



Digitalized contract data



Automatic import and review

Existing contract data is imported and can be supplemented with missing data items



innosys for Leasing

Core functionality

- Evaluation and management of all existing contracts
- Innovative solution for calculating and forecasting different contract terms and options
- Calculation and export of accounting entries to be processed in your specific ERP



Extended functionality

Analysis & reporting
Extensive analysis functionality, flexible reporting and transparent business logic

Dual accounting
innosys provides the necessary data for the optional application of IFRS 16 to comparison figures during first-time application

Planning & simulation
In-depth simulation of leasing contracts including impact of on-balance treatment on financial statements and ratios

Sustained application
Ongoing management of leasing contracts and continuous calculation of the impact on balance sheet, income statement and cash flows

innosys at a glance

Integrated		Flexible import interfaces
		Transparent and traceable due to integrated Excel engine
		Preconfigured export of accounting entries for the ERP
Comprehensive		Complying with IAS 17 and IFRS 16
		Applicable to lessee and lessor accounting
Established		Individually expandable functionality
		Scalable database for all data volumes
		Comprehensive documentation for the auditor
		Established technology



Strategy

Leasing strategy for your organization

- Simulation-based analysis of relevant factors for 'lease or buy' decisions as well as evaluation of accounting effects of lease relationships
- Definition and implementation of an adjusted leasing strategy



Processes

Adjustment of business processes

- Focused analyses of affected processes
- Definition and implementation of specific measures for the necessary adjustments



Communication

Successful communication of the impact to target groups

Benefit from Deloitte's extensive experience in the areas of change management, training and communication

- 01/ Identification of target audiences
- 02/ Preparation of communication strategy
- 03/ Definition of communication channels
- 04/ Preparation of a communication plan

Takeaway

Innovative technology combined with expertise in accounting & auditing, process & organizational consulting, as well as taxation for your individual leasing solution

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