Lease Accounting Platform

IFRS16/ASC842/CAS21系列案例介绍-德勤助力企业完成租赁会计系统建设

产品定义

应对新租赁会计准则（IFRS16、ASC842、CAS21）对于租赁业务的核算要求精细化，通过与合同、采购、报账等系统衔接将新准则要求的租赁核算内容识别后，按照准则进行会计信息的转换，在租赁会计平台中对新准则要求的还本付息计划，资产信息，租赁变更重估，会计分录进行生成，并可与下游ERP系统或财务系统标准适配和对接。

产品背景

•2019年1月1日起，IFRS16/ASC842租赁会计准则开始生效。同时，我国财政部已于2018年12月修订发布了《企业会计准则第21号—租赁》即CAS 21，要求在境内上市的企业以及其他执行企业会计准则的企业自2021年1月1日起实施新租赁会计准则。

•在新租赁准则（IFRS 16, CAS 21,ASC842）生效之前，企业将需要收集大量有关其租赁的额外信息，并做出新的估算和计量，实现系统化的租赁管理以应对多准则影响。

•应对租赁会计准则对于租赁业务的核算要求精细化，通过与合同、采购、报账等系统衔接将新租赁准则要求的租赁核算内容识别后，按照准则进行会计信息的转换，在租赁会计平台中对新租赁准则要求的还本付息计划、资产信息、租赁变更重估、会计分录进行生成，并与下游ERP总账系统或报告系统集成相关数据。

关键价值

• 基于德勤Cross Function 优势，联合Oracle，AIA，PSC团队进行销售

• 准确反映了新租赁会计准则对企业财务的状况的影响

• 提高租赁会计业务效率、节约运营成本

• 平台流程明确，操作便捷

• 匹配七大租赁场景，分解计算逻辑

• 输出关键数据报表并输出至下游企业EPR系统

服务线

Oracle，AIA，PSC

行业及客户:

• 无特定行业限制

• 满足IFRS16或ASC842或CAS21的各类企业

• 对于海外母公司有并表和上报租赁会计数据的海外企业的中国分部

• **适用业务:**
应对新租赁会计准则（IFRS16、ASC842、CAS21）

成功案例:

• 腾讯、志品、富士康、徽商银行

产品介绍

• **租赁会计引擎**
对于承租人业务的租赁物件创建、更新与终止等七大租赁场景的核算功能支持;

• **多版本、多准则的数据底座**
对于IFRS16、ASC842、CAS21等多准则数据底座与核算规则的支持

• **租赁要素识别**
集成DAI自动化识别、梳理租赁合同，省去大量人为梳理和识别租赁物件工作，可为客户每年节省约50W以上人工.

• **还本付息表/折旧卡片/资产卡片/会计分录**
1）自动计算还本付息计划，并产生准确的会计影响
2）基于租赁物件的颗粒度生成计算结果（支付金额，本金，租赁负债余额，利息费用等），并能关联到租赁合同信息
3）财报附注信息的出具，支持相关财务报表数据的导出

• **业务/采购系统同步导入与导出的接口功能**
租赁会计平台与业务/采购系统(SAP/Oracle等）同步导入与导出的接口含Excel上传功能;

核心优势

🌐 **全球财务一体化**	• 多准则支持的计算引擎 • 跨领域业务流程分析 • 完全适配传统ERP财务系统	
⚙️ **跨部门协作**	• 提供顶尖的会计系统服务 • 多部门联合运营管理 • 提供全价值链的端到端的产品解决方案	
☁️ **云部署**	• 支持主流云服务部署 • 快速交付、部署、实施 • 节约成本和缩短实施周期	
👔 **行业领导地位**	• LAP已经帮助德勤咨询在租赁会计领域建立主导地位。 • 成功的行业实施经验	

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Lease Accounting Platform
IFRS16/ASC842/CAS21Series Case Introduction - Deloitte helps companies construct Leasing Accounting Platform

Features

- **Lease accounting engine**
  Support for the accounting functions of seven lease scenarios such as the creation, renewal and termination of leased objects for the tenant business;

- **Multi-version, multi-criteria data base**
  Support for multi-criteria data bases and accounting rules for IFRS16,ASC842,CAS21, etc.

- **Lease element identification**
  Integrating DAI automatic identification and sorting out lease contracts can eliminate a large number of manual sorting and identification of lease items, and help customers save about 50W or more manual work per year.

- **Repayment of interest / depreciation / asset card / accounting entry**
  1) Automatic calculation of debt service plan and accurate accounting impact
  2) Based on the granularity of the leased item, the calculation result (payment amount, principal, lease liability balance, interest expense, etc.) can be linked to the lease contract information.
  3) The issuance of financial report notes and support the export of relevant financial statement data

- **Interface function for synchronous import and export of business/procurement system**
  The interface for simultaneous import and export of the leasing accounting platform and the business/procurement system (SAP/Oracle, etc.) includes the Excel upload function;

Solutions Overview

In response to the New leasing accounting standards(IFRS16,ASC842,CAS21), the accounting requirements for the leasing business are refined. The LAP identifies the leasing accounting content required by new standards through the system of contract, procurement, and accounting, and then converts the accounting information according to the guidelines. Then, in the leasing accounting platform, the debt service plan, asset information, lease change revaluation and accounting entries required by new standards are generated, and relevant data is integrated with the downstream ERP or reporting system.

Business Driver

- Since January 1, 2019, the IFRS16/ASC842 lease accounting standards came into effect. At the same time, Finance Ministry of China has revised and issued CAS 21, Enterprise Accounting Standards No. 21 - Lease, in December 2018, requiring enterprises listed in China and other enterprises carrying out corporate accounting standards from January 1, 2021 to implement the new lease accounting standards.
- Before the new lease standards (IFRS 16, CAS 21, and ASC842) come into force, companies will need to collect a lot of additional information about their leases, make new estimates and measurements, and achieve systematic lease management to cope with the impact of multi-standards.
- The accounting requirements for leasing business should be refined. After identifying the leasing accounting contents required by the new leasing standards through linking up with systems of contracts, procurement and reimbursement. The accounting information should be converted according to the standards. The repayment schedule, asset information, lease change revaluation, and accounting entries required by the new leasing standards are generated and integrated with the downstream ERP general ledger system or reporting system.

Key Values

- Base to Deloitte Cross Function advantages, Joint Oracle, AIA, PSC team for sales
- Reflect the impact of new leasing accounting standards on enterprise financial situation
- Improve the efficiency of leasing accounting business and save operating costs
- Clear platform flow and convenient operation
- Match seven leasing scenarios and decompose computing logic
- Export key data reports

Service Line :
Oracle, AIA, PSC

Industry and Clients:

- No specific industry restrictions
- For domestic companies listed overseas, which need to meet IFRS1 or ASC842 or CAS21;
- For Chinese branch of the overseas company that has consolidated report and lease accounting data.

Applicable Business:

- Responding to New lease accounting standards (IFRS16,ASC842,CAS21)

Successful Cases:

- Tencent, Luxba Group, FIT, HUISHANG BANK

Advantage

Global Finance All-in-one
- Multi-Standards supported calculation engine
- Cross-domain business process analysis
- Adapted to traditional ERP financial systems

Cross Function
- Provide top accounting system services
- Multi-sector joint operations management
- Provide end-to-end product and solutions for the full value chain

Cloud Deployment
- Support for mainstream cloud service deployment
- Rapid delivery, deployment and implementation
- Save cost and shorten implementation cycle

Industry Leadership
- LAP has helped Deloitte Consulting establish a dominant position in the field of leasing accounting.
- Successful industry implementation experience

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