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IFRS 16

An Axians Solution for Lease Accounting

Version 2.0



Axians Business Analytics

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IFRS Foundation

IFRS 16*

IFRS 16 is effective for annual reporting periods beginning on or after 1 January 2019, with earlier application permitted (as long as IFRS is also applied)

The objective of IFRS 16 is to repost information that (a) faithfully represents lease transactions and (b) provides a basis for users of financial statements to assess the amount, timing and certainty of cash flows arising from leases. To meet that objective, a lessee should recognize assets and liabilities from a lease.

IFRS 16 introduces a single lessee accounting model and requires a lessee to recognize assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognize a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments.

The standards are developed by our two standard-setting boards, the International Accounting Standards Board (IASB) and International Sustainability Standards Board (ISSB).

* Source : www.ifrs.org

IFRS 16
Lease Accounting

 IFRS
International Financial
Reporting Standards

Axians IFRS Solutions

The best modular IFRS 16 solution

“International Financial Reporting Standard 16 (IFRS 16), sets the principles for recognizing lease contracts on the balance sheet within Jedox. It aims to provide a more transparent and comparable approach to lease accounting across industries. However, implementing IFRS 16 can be challenging due to the complexity of lease contracts, the need for detailed tracking of lease terms, and the requirement for accurate calculations of lease liabilities and right-of-use assets.

The Axians IFRS 16 solution in Jedox stands out with several unique features that address these complexities. Firstly, it centralizes all contracts, ensuring a clear and efficient administration process. The solution offers robust and easy to use contract monitoring, full traceability of records, automation of lease management and all necessary reporting. It ensures compliance is met with all relevant standards and regulations, supporting asset valuation and revaluations.

Moreover, the Axians IFRS 16 solution integrates with all popular financial applications like SAP and Microsoft Dynamics 365. It is an easy-to-install, out-of-the-box solution that can be deployed in days and configured to meet customer-specific needs.”

Ronald Huisinga, FP&A Lead & Financial Consolidation Architect at Axians

Axians IFRS 16 with Jedox

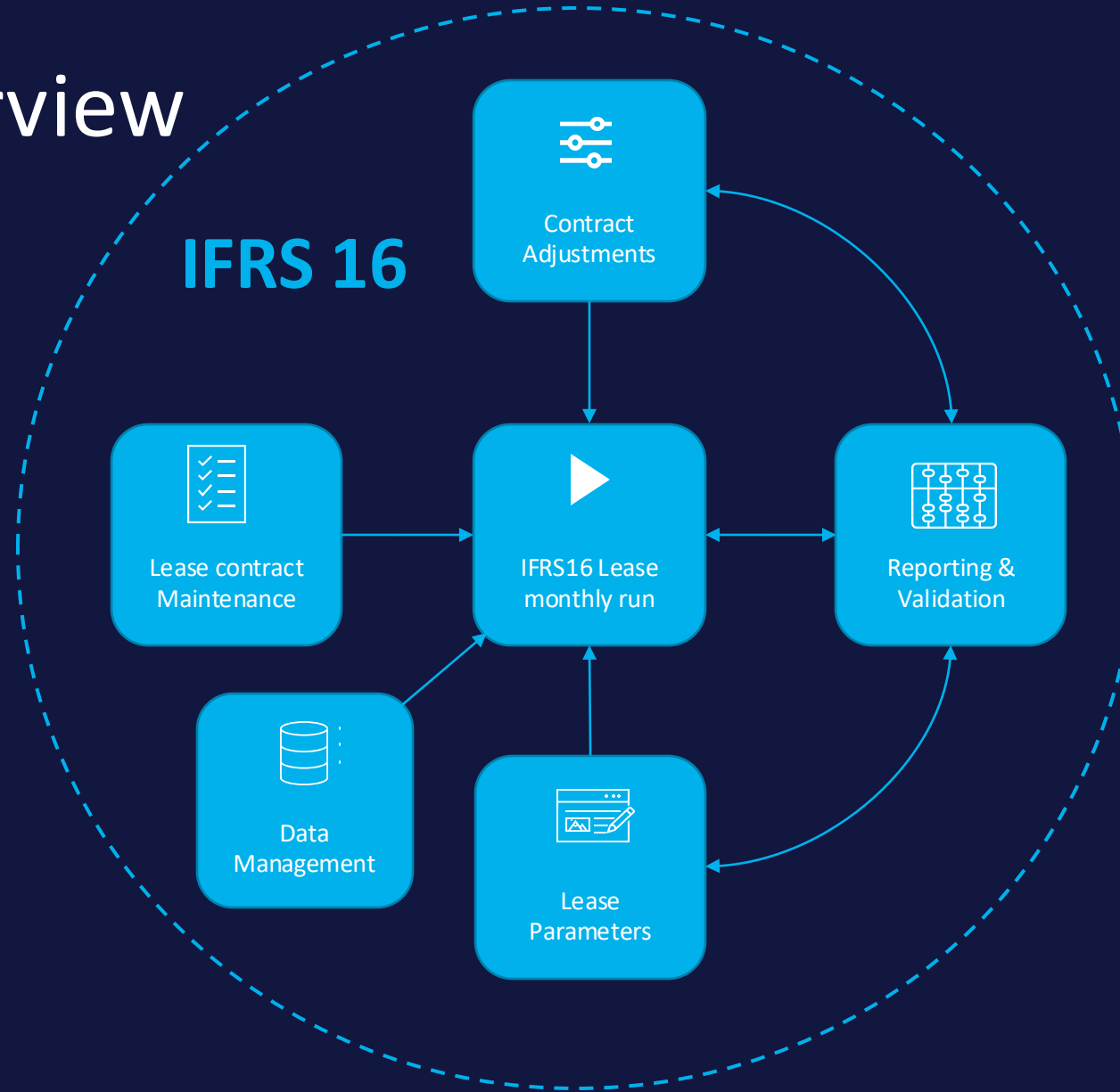


Key Features

- **Automated Calculations** Automatically determines lease liabilities and right-of-use assets
- **Integration Capabilities and** Seamlessly integrates with all commonly used accounting and consolidation systems, streamlining data transfer enhancing efficiency.
- **Data Security** Ensures data integrity and security with robust validation protocols, safeguarding sensitive information.
- **Ease of Use** Features an intuitive interface for efficient lease management, making it user-friendly and accessible.
- **Enhanced Data Management** Efficiently manages lease data and performs complex calculations, reducing manual effort.
- **Comprehensive Reporting** Generates detailed reports on lease activities, providing valuable insights for financial planning and analysis.
- **SaaS Solution:** The IFRS 16 solution in Jedox is delivered as SaaS Solution . This gives the finance department flexibility, scalability & security according to the highest standards without maintenance effort

IFRS 16 Overview

Features & Flow



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Users



(Business) Controllers



Internal Auditors



External Auditors

Lease Contract Maintenance

Impressions & Functionality



Lease contract
Maintenance

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Overview

Lease Contracts

Lease Contract_Reports

Add New Contract

Edit Existing Contract

Contract Overview

Contract Status

Parameters per lease contract


Settings

Datamanagement

Reports

Contract Overview

SmartFinance



Lease Contract

All Lease Contracts

Download Lease Contracts

Upload Mass Changes

1

Filters:

Contract

Add a new contract

Entity

Lease Currency

Cost Center

IBR

Jedox Code

Asset ID

Start Date

End Date Original

End Date Applied

Termination Option 1

Termination Option 2

Lease Contracts	Payment	Entity	Lease Currency	Cost Center	IBR	Jedox Code	Asset ID	Start Date	End Date Original	End Date Applied	Termination Option 1	Termination Option 2
3162	631.47	BE10	TC_BUR	BE10732050	3.35%	#2624		2024-07-01	2028-07-01	2028-07-02		
4025	800.00	IT15	TC_BUR	IT15736554	2.96%	#9554		2025-01-01	2028-12-21	2028-12-21		
test	900.00	01	TC_BUR	1735	5.00%	#9304	test	2025-03-11	2025-04-17	2025-04-17		
Demo Axians 01	900.00	01	TC_BUR	01735	5.00%	#9305	test	2025-05-01	2030-10-01	2030-10-01		
Axians Demo 02	900.00	01	TC_BUR	01735	5.00%	#9306	test	2025-05-01	2030-04-30	2030-04-30		
test1	905.00	01	TC_BUR	01735	5.00%	#9307	test1	2025-05-07	2035-05-07	2035-05-07		
test2	243.00	01	TC_BUR	01735	5.00%	#9308	test2	2023-09-07	2033-05-13	2033-05-13		
test3	400.00	01	TC_BUR	01735	5.00%	#9309	test3	2025-04-15	2038-11-23	2038-11-23		
test4	400.00	01	TC_BUR	01735	5.00%	#9310	test4	2025-04-10	2038-11-11	2038-11-11		
test5	4.831.00	01	TC_BUR	01735	5.00%	#9311	test5	2025-04-10	2035-08-01	2035-08-01		
test	900.00	01	TC_BUR	01735	5.00%	#9313	test	2025-05-14	2026-05-20	2026-05-20		
test521	900.621.00	01	TC_BUR	01735	5.00%	#9317	test	2025-05-21	2031-05-07	2031-05-07		
test	900.00	01	TC_BUR	01735	5.00%	#9320	test	2025-05-22	2040-06-22	2040-06-22		
Demo	885.300.00	01	TC_BUR	01735	5.50%	#9322	Demo	2025-05-22	2040-05-11	2040-05-11		
test8	483.00	01	TC_BUR	01736	5.00%	#9312	test8	2027-10-01	2037-05-12	2037-05-12		
test9	5.009.00	01	TC_BUR	01736	5.00%	#9312	test9	2022-01-01	2032-01-01	2032-01-01		
test19/05	48.953.00	01	TC_BUR	01736	5.00%	#9314	test	2025-05-19	2035-05-19	2035-05-19		
test20	900.00	01	TC_BUR	01736	5.00%	#9315	test	2025-05-20	2030-05-20	2030-05-20		
test20	700.000.00	01	TC_BUR	01736	5.00%	#9316	test	2025-05-20	2033-11-15	2033-11-15		
test	900.00	01	TC_BUR	01736	5.00%	#9318	test	2025-05-01	2025-11-01	2025-11-01		
test	100.000.00	01	TC_BUR	01736	5.00%	#9319	test	2025-05-01	2025-08-01	2025-08-01		
Demo	765.300.00	01	TC_BUR	01736	5.00%	#9321	Demo	2025-05-22	2040-05-11	2040-05-11		
Parking	0.00				0.00%							

Functionality

1. Create new lease contracts directly in the Jedox IFRS 16 solution or import from other systems or sources

Downloading the current lease contracts with all of their properties

3. (Mass)Changes for quickly adjusting contract properties

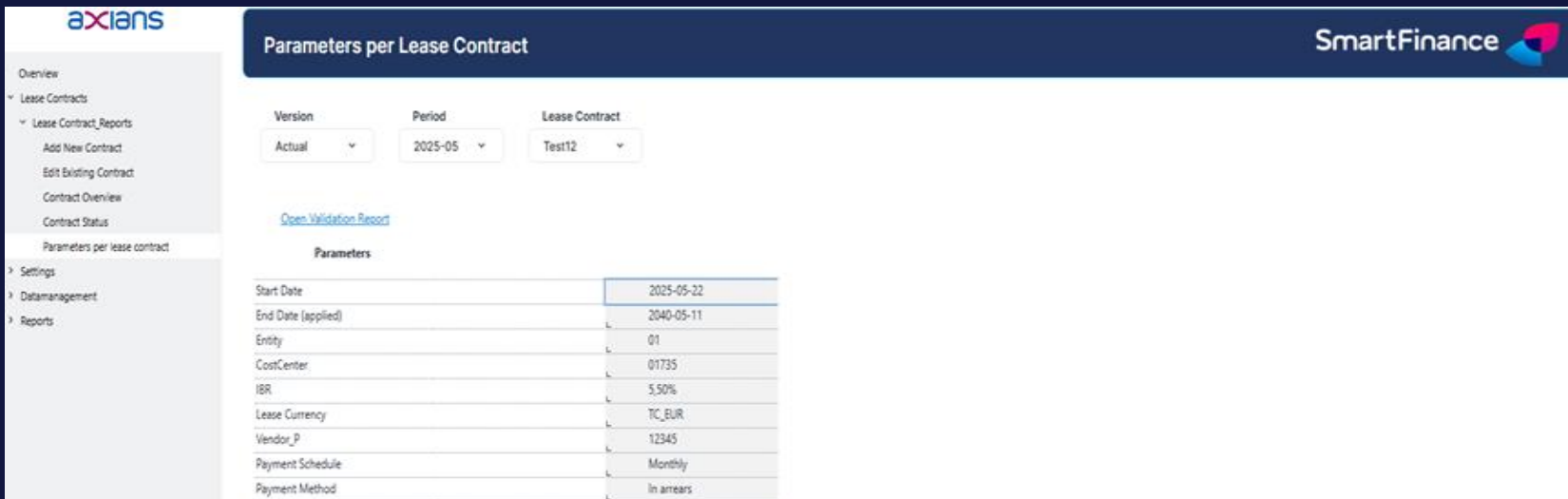
4. Filter functionality to quickly find lease contract based on properties

Lease Contract Parameters

Impressions & Functionality



Lease
Parameters



The screenshot shows the 'Parameters per Lease Contract' interface. On the left is a navigation menu with options: Overview, Lease Contracts, Lease Contract Reports (Add New Contract, Edit Existing Contract, Contract Overview, Contract Status), Parameters per lease contract, Settings, Datamanagement, and Reports. The main header includes the 'axians' logo, the title 'Parameters per Lease Contract', and the 'SmartFinance' logo. Below the header, there are three dropdown menus: 'Version' (set to 'Actual'), 'Period' (set to '2025-05'), and 'Lease Contract' (set to 'Test12'). A link 'Open Validation Report' is visible. Below this is a table titled 'Parameters' with the following data:

Start Date	2025-05-22
End Date (applied)	2040-05-11
Entity	01
CostCenter	01735
IBR	5.50%
Lease Currency	TIC_EUR
Vendor_P	12345
Payment Schedule	Monthly
Payment Method	In arrears

Functionality

1. Lease contract parameters per version and period
2. Central maintenance of all required parameters for calculations and reporting
3. Full historical truth allowing you to adjust parameters and do recalculations with or without changing historical values
4. Scenario and **what if analyses** can be applied to calculate the impact of changes in contract parameters

Data Management

Impressions & Functionality



Data
Management

axians **Input Payment Schedule** **SmartFinance**

Version: AC Period: 2025-05 Lease Contract: 98768

Copy Indexation Run Monthly Lease Copy Adjustments Recalc Payment Schedule

Months	Total Payment	Payment	Supplement	Indexation	Reduction	Rent-Free	Termination Penalty	Confirm Indexation	Confirm Adjustments
2022									
2023									
2024									
2025-01	0	0	0	0	0	0	0	0	0
2025-02	0	0	0	0	0	0	0	0	0
2025-03	0	0	0	0	0	0	0	0	0
2025-04	0	0	0	0	0	0	0	0	0
2025-05	885,300	885,300	0	0	0	0	0	0	0
2025-06	885,300	885,300	0	0	0	0	0	0	0
2025-07	885,300	885,300	0	0	0	0	0	0	0
2025-08	885,300	885,300	0	0	0	0	0	0	0
2025-09	885,300	885,300	0	0	0	0	0	0	0
2025-10	885,300	885,300	0	0	0	0	0	0	0
2025-11	885,300	885,300	0	0	0	0	0	0	0
2025-12	885,300	885,300	0	0	0	0	0	0	0
2025									
2026-01	885,300	885,300	0	0	0	0	0	0	0
2026-02	885,300	885,300	0	0	0	0	0	0	0
2026-03	885,300	885,300	0	0	0	0	0	0	0
2026-04	885,300	885,300	0	0	0	0	0	0	0

Functionality

1. Capture payment schedule per version, period and lease contract automatically calculated from contract parameters
2. Easily copy adjustments to end of contract
3. Adjust base payment schedule with supplements, indexations, reductions or rent-free period.

Reporting

Impressions & Functionality



Reporting &
Validation

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Overview

> Lease Contracts

> Settings

> Datamanagement

> Reports

> Calculation By Month

Calculation By Month Overview

Journal Overview

DISC01 - LL & ROU Movement (YTD)

DISC02 - Lease Payment Over Time

Calculation By Month Overview

Version

AC

Period

2025-05

Lease Contract

Test12

[Open Validation Report](#)

Months	IBR Rate	ROU - Opening	ROU - Asset Termination	ROU - Depreciation Termination	ROU - Asset Correctio
2022	5.00%	0	0	0	0
2023	5.00%	0	0	0	0
2024	5.00%	0	0	0	0
2025	5.00%	571	571	571	0
2026	5.00%	0	0	0	0
2027	5.00%	0	0	0	0
2028	5.00%	0	0	0	0
2029	5.00%	0	0	0	0

Functionality

1. In the report, you can see the balance sheet and P&L related entries
2. IFRS16 bookings for right-of-use assets and liabilities
3. When adjustments or indexations are applied, asset corrections and recalculations are automatically generated

Journal Overview

Impressions & Functionality



Reporting &
Validation

Journal Overview													
<div> <div>axians</div> <div>SmartFinance</div> </div>													
<div> <div>Version</div> <div>Period</div> <div>Month</div> <div>Currency</div> <div>Lease Contract</div> </div>													
<div> <div>AC</div> <div>2025-05</div> <div>All Months</div> <div>TC_EUR</div> <div>Test12</div> </div>													
Transaction Type	2025-01	2025-02	2025-03	2025-04	2025-05	2025-06	2025-07	2025-08	2025-09	2025-10	2025-11	2025-12	2025-13
IFRS16	41	41	41	41	46,994	41	41	41	41	41	41	41	41
Total P&L	41	41	41	41	659	41	41	41	41	41	41	41	41
Cash - Lease payment	0	0	0	0	588	0	0	0	0	0	0	0	0
P&L - Interest	0	0	0	0	31	0	0	0	0	0	0	0	0
P&L - Depreciation	41	41	41	41	41	41	41	41	41	41	41	41	41
P&L - FX on interest	0	0	0	0	0	0	0	0	0	0	0	0	0
P&L - FX on depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
P&L - FX on Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
P&L - FX on payment	0	0	0	0	0	0	0	0	0	0	0	0	0
P&L - Gain / Loss Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Balance Sheet	0	0	0	0	46,335	0	0	0	0	0	0	0	0
Balance Sheet movements	0	0	0	0	9,183	0	0	0	0	0	0	0	0
Balance Sheet liability movements	0	0	0	0	8,592	0	0	0	0	0	0	0	0
Balance Sheet asset movements	0	0	0	0	571	0	0	0	0	0	0	0	0
Balance Sheet opening	0	0	0	0	30,309	0	0	0	0	0	0	0	0
Balance Sheet asset opening	0	0	0	0	8,051	0	0	0	0	0	0	0	0
Balance Sheet liability opening	0	0	0	0	22,258	0	0	0	0	0	0	0	0
Balance Sheet closing	0	0	0	0	6,863	0	0	0	0	0	0	0	0
Balance Sheet asset closing	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance Sheet liability closing	0	0	0	0	6,863	0	0	0	0	0	0	0	0

Functionality

1. IFRS16 journal postings in one overview
2. Analyzing the IFRS16 booking per lease contract for one period within different years.

Journal Postings Export

Impressions & Functionality



Reporting &
Validation

AutoSave Off GLSU+IFRS16+May-2025+transactions (2).xlsx C1 - Intern* Search

File Home Insert Page Layout Formulas Data Review View Automate Help Acrobat

Clipboard Font Alignment Number Styles Cells Editing

NEWBS

	A	B	C	D	E	F	G	H	I	J	K	L	M
	NEWBS	NEWKO	BUKRS	WAERS	WRBTR	SGTXT	KOSTL	AUFNR	PRCTR	BKREF	ZUONR	BELNR	BEWAR
1	NEWBS	NEWKO	BUKRS	WAERS	WRBTR	SGTXT	KOSTL	AUFNR	PRCTR	BKREF	ZUONR	BELNR	BEWAR
2	40	114102	01	TC_EUR	7419.3	IFRS16 - ROU - Recalculation			01735		#9313	test	140
3	50	241101	01	TC_EUR	7030.98737775232	IFRS16 - LIA - Recalculation Current			01735		#9313	test	520
4	50	221101	01	TC_EUR	388.312622247684	IFRS16 - LIA - Recalculation Non Current			01735		#9313	test	520
5	40	114102	01	TC_EUR	63697.78	IFRS16 - ROU - Recalculation			01735		#9320	test	140
6	50	241101	01	TC_EUR	3127.12321528052	IFRS16 - LIA - Recalculation Current			01735		#9320	test	520
7	50	221101	01	TC_EUR	60570.6567847195	IFRS16 - LIA - Recalculation Non Current			01735		#9320	test	520
8	40	114102	01	TC_EUR	1.0873571353E8	IFRS16 - ROU - Recalculation			01735		#9322	Demo	140
9	50	241101	01	TC_EUR	5170742.00396567	IFRS16 - LIA - Recalculation Current			01735		#9322	Demo	520
10	50	221101	01	TC_EUR	1.03564971526034E8	IFRS16 - LIA - Recalculation Non Current			01735		#9322	Demo	520
11	40	241101	01	TC_EUR	587.5	IFRS16 - LIA - Lease Payment			01735		#9313	test	540
12	50	241101	01	TC_EUR	30.91375	IFRS16 - LIA - Interest Cost			01735		#9313	test	520
13	50	221101	01	TC_EUR	436.59166666667	IFRS16 - LIA - Current Reclass			01735		#9313	test	520
14	40	241101	01	TC_EUR	436.59166666667	IFRS16 - LIA - Non Current Reclass			01735		#9313	test	520
15	40	241101	01	TC_EUR	500	IFRS16 - LIA - Lease Payment			01735		#9320	test	540
16	50	241101	01	TC_EUR	265.407416666667	IFRS16 - LIA - Interest Cost			01735		#9320	test	520
17	50	221101	01	TC_EUR	247.622263396996	IFRS16 - LIA - Current Reclass			01735		#9320	test	520
18	40	241101	01	TC_EUR	247.622263396996	IFRS16 - LIA - Non Current Reclass			01735		#9320	test	520
19	40	241101	01	TC_EUR	885300	IFRS16 - LIA - Lease Payment			01735		#9322	Demo	540
20	50	241101	01	TC_EUR	498372.020345833	IFRS16 - LIA - Interest Cost			01735		#9322	Demo	520
21	50	221101	01	TC_EUR	410627.213837996	IFRS16 - LIA - Current Reclass			01735		#9322	Demo	520
22	40	241101	01	TC_EUR	410627.213837996	IFRS16 - LIA - Non Current Reclass			01735		#9322	Demo	520
23	40	241101	01	TC_EUR	500	IFRS16 - LIA - Lease Payment			01736		#9318	test	540
24	50	241101	01	TC_EUR	12.3197149646201	IFRS16 - LIA - Interest Cost			01736		#9318	test	520
25	50	221101	01	TC_EUR	4.55E-13	IFRS16 - LIA - Current Reclass			01736		#9318	test	520
26	40	241101	01	TC_EUR	4.55E-13	IFRS16 - LIA - Non Current Reclass			01736		#9318	test	520
27	40	241101	01	TC_EUR	100000	IFRS16 - LIA - Lease Payment			01736		#9319	test	540
28	50	241101	01	TC_EUR	1239.65522180678	IFRS16 - LIA - Interest Cost			01736		#9319	test	520

GLSU Upload

Functionality

1. Automatically generated Journal Postings/Entries for ERP system upload
2. Export to XLS or other formats like XML or JSON
3. Depending on integration options of the ERP or financial system, these entries can be automatically booked into the Balance Sheet and Profit and Loss by running the calculation



Stefan de Jonge

Account manager

Financial Planning & Analysis

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For more information please feel free to contact me:



Connect



Schedule a meeting with me.