To implement a financial statement version (FSV) the following steps should follow:

Step	Description
1	Store the spreadsheet file provided in the attachments in the local directory. This file includes a global hierarchy based on the structure for the balance sheet and profit and loss statement, as defined by Statistics Austria. This hierarchy includes the pre-delivered accounts from the YBAT chart of accounts. You can use this file to import the global hierarchy.

2	Open the Manage Global Hierarchy app to create a new hierarchy and enter this data:
	
	    a. Type: Financial Statement Version
	    b. Hierarchy ID: ATSB
	    c. Chart of Accounts: your chart of accounts (f.e.YCOA or alternative chart of accounts YBAT)
	    d. Hierarchy Description: AT Structural Business Statistics (LSE)
	    e. Valid from: 01.01.2023
	    f. Valid to: 31.12.9999

3	Open the hierarchy and choose Edit.
4	Upload the hierarchy by using the "import from spreadsheet" button. Browse to the earlier saved spreadsheet file and choose Upload File.
5	Check the hierarchy and manually add or change assigned accounts if necessary.
6	Save and activate the hierarchy.

Note the following important information:

1. Acquisitions of fixed assets:
   a. For acquisitions in asset accounting the asset balance sheet account and the accumulated depreciation account are assigned to the investment item, for example ISOFT1.
   b. The report shows the balance sheet value of the accounts under the ANVAI1 item and the value of the acquisitions of the year under ISOFT1.
2. Down payments on assets:
   a. Statistics Austria requires the increase in down payments of the fiscal year to be displayed per asset account, for example: IGRUND2, IALTBAU2, etc.
   b. Down payments on fixed assets aren't generally recognized at the asset account level, but in an account for down payments on intangible assets and one for tangible assets.
   c. For this case, there are technical positions TP_ANVAI3 and TP_ANVAII4. The down payment accounts are assigned to the respective technical position which is not separately shown in the XML file.
   d. In the report, you split the increase of down payments of the year by adding this detailed information manually using the Edit button.
3. There aren't any G/L accounts assigned to the nodes that are related to previous year balances, for example, LVJROHST1. The report derives the amounts from the corresponding current reporting year node, for example, LBJROHST1.
4. Down payments on inventories:
   a. Statistics Austria requires the increase in down payments of the fiscal year to be displayed per inventory account and year, for example: LVJBRENN2, LBJBRENN2, etc.
   b. Down payments on inventories are generally not recognized at the single inventory account level, but in one collective account for down payments on inventories.

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For this case, there is a technical position TP_UVBI5. The down payment account is assigned to this technical position which is not separately shown in the XML file.
In the report, you split the increase of down payments of the year by adding this detailed information manually using the Edit button.

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Statistics Austria differentiates sales turnover by types of economic activity (for example: ELAND, EBERG, EPROD, etc.). Assign your revenue accounts according to your type of economic activity.
Manually update some of the thereof-positions if they can't be derived automatically from GL accounts: ELOHN, EUNTER, EINTERN, AINTERN1, AINTERN2, AINTERN3.
If a position includes a thereof-value but has no main position (for example: PGEHALT with PGEHALTSP), the respective accounts are assigned to a technical position TP_ (for example: TP_PGEHALT).
If a position includes a thereof-value but has no residual position (for example: EZINS and EZINSVERB), the respective accounts are assigned to a technical position TP_.

Note the following restrictions:

Statistics Austria offers the possibility to include the value of single GL accounts in the XML file. Note that this feature isn't supported by SAP.

Statistics Austria provides an option to retrieve and import master data. This function is not supported by SAP. Please check the report parameters in the configuration before sending the file and adjust them if necessary.

Statistics Austria's variable list is based on the income statement and balance sheet according to the Austrian Commercial Code "UGB". The income statement is based on the nature of expense method. The cost of sales (function of expense) method is not supported by this reporting channel.

The description is intended as a guide and is based on our understanding of the regulations and on tests we carried out in our own systems. This document makes no claim to be either exhaustive or accurate. Our assumption is that you will discuss the requirements with your accounting department before making the system settings and carry out tests in development and quality assurance systems.