



## S4 ESUITE FAM FOR NETSUITE

# Fixed assets on Oracle NetSuite, the way Vietnamese accounting works.

S4 eSuite FAM for NetSuite is a fixed asset and tools module built by S4 Consulting that runs inside Oracle NetSuite. It depreciates by actual days in use under Circular 45, produces registers S21, S22, S23, forms 01 to 06-TSCĐ and the B09 note under Circular 99, and separates non-deductible depreciation for corporate income tax.

## Circular 45

Actual-day depreciation, adjusted coefficients, useful-life ranges

## Circular 99

S21, S22, S23, 01 to 06-TSCĐ, B09 note

## Tools and counts

Account 242 amortization, QR labels, phone scanning

## Corporate income tax

Non-deductible depreciation per Decree 320/2025

ORACLE  
NetSuite

Tìm kiếm

Trợ giúp

Phản hồi

Hoạt độngAP AutomationS4 - Accounting LocalizationThanh toánS4 - EInvoiceGiao dịchDanh sách

### Tổng quan

Hơn nữa

▼ Công ty TNHH S4VN TT99

Tài sản đang theo dõi  
68

Thẻ nhập chưa ghi tăng  
31

Đã khấu hao hết vẫn dùng  
0

Tạm dừng  
0

Nguyên giá  
3.704.297.097

Hao mòn lũy kế  
42.430.966

Giá trị còn lại  
3.661.866.131

Đã trích khấu hao đến  
31/12/2026

Công ty TNHH S4VN TT99: Luân chuyển

Công ty TNHH S4VN TT99: Loại tài sản

Công ty TNHH S4VN TT99: Thẻ nhập chưa ghi tăng

| Loại tài sản              | Số tài sản | Nguyên giá       | Hao mòn lũy kế | Giá trị còn lại  |
|---------------------------|------------|------------------|----------------|------------------|
| Máy móc, thiết bị         | 4          | 363,000,000.00   | 29,097,633.00  | 333,902,367.00   |
| Thiết bị, dụng cụ quản lý | 61         | 2,676,410,000.00 | 11,333,333.00  | 2,665,076,667.00 |
| Nhà cửa, vật kiến trúc    | 1          | 600,000,000.00   | 2,000,000.00   | 598,000,000.00   |
| Công cụ dụng cụ bán hàng  | 1          | 58,387,097.00    | 0.00           | 58,387,097.00    |
| Công cụ dụng cụ quản lý   | 1          | 6,500,000.00     | 0.00           | 6,500,000.00     |

## THE GAP

# Why do Vietnamese accountants struggle with fixed assets on NetSuite?

Accountants moving from MISA, FAST or Bravo to NetSuite do not lack major features. What trips them up is the mindset: NetSuite's standard Fixed Assets Management module follows US practice, built around periods, depreciation formulas and the Asset Register, while Vietnamese accounting runs on numbered vouchers, statutory registers and tax rules. The gap shows in five places.

### 01

#### CIRCULAR 45 DEPRECIATION

##### Actual days, adjusted coefficients, useful-life ranges

NetSuite's standard Fixed Assets Management module prorates on a 30-day month or a mid-month cut-off; declining balance with 1.5, 2.0 and 2.5 coefficients needs a custom formula; there are no Appendix I asset groups or ranges.

### 02

#### VIETNAMESE REGISTERS AND FORMS

##### S21-DN, S22-DN, S23-DN, 01 to 06-TSCĐ, B09 note

Standard reports are the Asset Register and Asset Summary, run in the background to CSV or PDF, not the Circular 99 formats.

### 03

#### TOOLS, ACCOUNT 242 AND COUNTS

##### The gap accountants hit first in the standard module

NetSuite's standard Fixed Assets Management module has no tool cards, no account 242 amortization and no physical count, so accountants keep a parallel spreadsheet.

### 04

#### JOURNAL PAIRS AND CORPORATE INCOME TAX

##### Paired entries, non-deductible depreciation

Compound multi-debit, multi-credit journals are hard to reconcile by account pair; alternate tax books have no built-in Vietnamese rules such as the VND 1.6 billion car cap.

## DEPRECIATION

# Circular 45 depreciation, previewed before posting.

Straight line

Adjusted declining balance

Units of production

Appendix I ranges

Life changes with limits

Pause depreciation

Multi-department allocation

Funded assets reduce the fund

Catch-up and reversal

Daily schedule

| ● S4 ESUITE FAM                                                                                                         |                                          |       |                   |                   | Depreciation |
|-------------------------------------------------------------------------------------------------------------------------|------------------------------------------|-------|-------------------|-------------------|--------------|
| <b>October 2026 depreciation · Preview</b><br>Days per Circular 45 · Tax-deductible portion · Allocation by VAS account |                                          |       |                   |                   |              |
| Asset                                                                                                                   | Description                              | Days  | Charge            | Deductible        | Expense acct |
| TS00001                                                                                                                 | CNC milling machine (added 15/10)        | 17/31 | 1,096,774         | 1,096,774         | 6274         |
| TS00005                                                                                                                 | Injection molder · declining balance 40% | 31/31 | 20,000,000        | 20,000,000        | 6274         |
| TS00002                                                                                                                 | 7-seat car · cost VND 2 billion          | 31/31 | 20,833,333        | 16,666,667        | 6424         |
| <b>Total</b>                                                                                                            |                                          |       | <b>41,930,107</b> | <b>37,763,441</b> |              |
| <div> <div>Post</div> <div>Catch-up run</div> <div>Reverse run</div> <div>Export to Excel</div> </div>                  |                                          |       |                   |                   |              |

Illustrative: a VND 120 million machine over 5 years added on 15/10 is charged  $2,000,000 \times 17/31$ ; a car above the VND 1.6 billion cap is only 80% deductible.

## TAX AND RECONCILIATION

# Non-deductible depreciation separated. Subledger always tied to the GL.

The **deductible portion** is calculated on every run and summarized in a book-tax difference table.

**Built-in Decree 320/2025 cases:** cost above VND 1.6 billion per passenger car with 9 seats or fewer, assets not used in business, assets without documents, charges above the range, and pauses beyond the allowed period.

**Account-level reconciliation** of 211x, 214x and 242 between the asset ledger and the general ledger catches manual journals before period close.

**VND rounding** per allocation line, so totals tie to the last dong.

## ASSET LIFECYCLE

# The asset lifecycle in one system

01

### Additions from purchasing

Create cards from item receipts or account 2411 lines, pool purchase price, freight, installation and commissioning, match the vendor bill, and transfer Dr 211 / Cr 2411. The source of each addition is captured for the B09 note.

02

### Transfers and assignment

Transfer slips with requester, approver, sender and receiver, a step log, handover minutes and condition at hand-off and receipt. Assign to employees, lend and return, with overdue alerts.

03

### Changes in use

Upgrades and major repairs through 2413 increase cost and recalculate the charge, with form 03-TSCĐ. Component removal, revaluation by decision with form 04-TSCĐ, and splitting by quantity.

04

### Disposals in account pairs

Sales and write-offs with a disposal committee and form 02-TSCĐ; one account per side (Dr 214, Dr 811 / Cr 211; Dr 131 / Cr 711, Cr 3331), keeping project and department dimensions. Shortages to 1381; assets contributed as capital.

05

### Tools and account 242

Tool cards amortized over time, transferred and counted like fixed assets. A warning below VND 30 million keeps recognition right, and fixed assets can be reclassified as tools.

06

### QR physical counts

Print QR or barcode labels and scan with a phone or scanner. Closing a count creates the entries: shortages to 1381, surpluses as draft cards against 3381, damaged assets paused; print form 05-TSCĐ.

#### BEST FIT

### Mid-sized and large companies on Oracle NetSuite

Manufacturers, contractors, retail and F&B chains and FDI companies with many assets and tools across sites and departments that need Vietnamese statutory books alongside group reporting. Runs with the S4 Circular 99 accounting localization.

#### CURRENT SCOPE

### Focused on Vietnamese Accounting Standards

IFRS 16 leases are out of scope. Companies that need a parallel IFRS book for assets or transfers between legal entities should talk to S4 about the right setup alongside NetSuite's standard Fixed Assets Management module.

## REGISTERS AND REPORTS

## Circular 99 registers, right on screen.

S4 ESUITE FAM

S21-DN

Fixed asset register · Form S21-DN

Per Circular 99/2025/TT-BTC · 01/01/2026 to 31/10/2026

| Additions   |            |                           | Depreciation  |       |               | Disposals         |             |        |
|-------------|------------|---------------------------|---------------|-------|---------------|-------------------|-------------|--------|
| Doc no.     | Date       | Asset                     | Cost          | Rate  | Annual charge | Depr. to disposal | Doc no.     | Reason |
| GT-2026-014 | 15/10/2026 | CNC milling machine       | 120,000,000   | 20%   | 24,000,000    |                   |             |        |
| GT-2026-002 | 01/09/2026 | 7-seat car                | 2,000,000,000 | 12.5% | 250,000,000   |                   |             |        |
| GT-2025-031 | 01/03/2025 | Industrial inkjet printer | 96,000,000    | 25%   | 24,000,000    | 32,000,000        | GG-2026-003 | Sold   |

Illustrative: the printer was sold on 30/06/2026 after 16 months in use. Click any amount to open the lines behind it; export to PDF, Excel or CSV.

| S4 ESUITE FAM                                                                 |              |  |                | Reconciliation |
|-------------------------------------------------------------------------------|--------------|--|----------------|----------------|
| <b>Asset subledger vs general ledger</b><br>Balances at 31/10/2026 by account |              |  |                |                |
| Account                                                                       | Asset ledger |  | General ledger | Difference     |
| 2112 Machinery and equipment                                                  | 363,000,000  |  | 363,000,000    | 0              |
| 2141 Accumulated depreciation                                                 | 42,430,966   |  | 42,430,966     | 0              |
| 242 Prepaid expenses                                                          | 64,887,097   |  | 64,887,097     | 0              |

Illustrative. Any manual journal posted to an asset account outside the module shows up in the last column.

ORACLE NETSUITE LOCALIZATION

## Other S4 packages on NetSuite

|                                     |                                                 |
|-------------------------------------|-------------------------------------------------|
| Circular 99 accounting localization | Registers, financial statements, paired entries |
| E-invoice integration               | Output e-invoices from NetSuite                 |
| AP Automation                       | Inbound invoice inbox                           |
| Bank integration                    | Reconciliation and payments                     |

ABOUT S4 CONSULTING

### See the module on NetSuite with your own data.

S4 Consulting is an Oracle NetSuite consulting firm in Vietnam and Acumatica Gold Partner, building the Circular 99 accounting localization, e-invoicing and S4 eSuite modules on NetSuite. The Fast & Saving method shortens ERP project time and cost.

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Screens in this brochure are illustrations. Regulatory content reflects Circular 45/2013/TT-BTC, Circular 99/2025/TT-BTC and Decree 320/2025/ND-CP as of October 2026.