Journal Entry (SA, ZJ, ZB, AB, & ZZ)

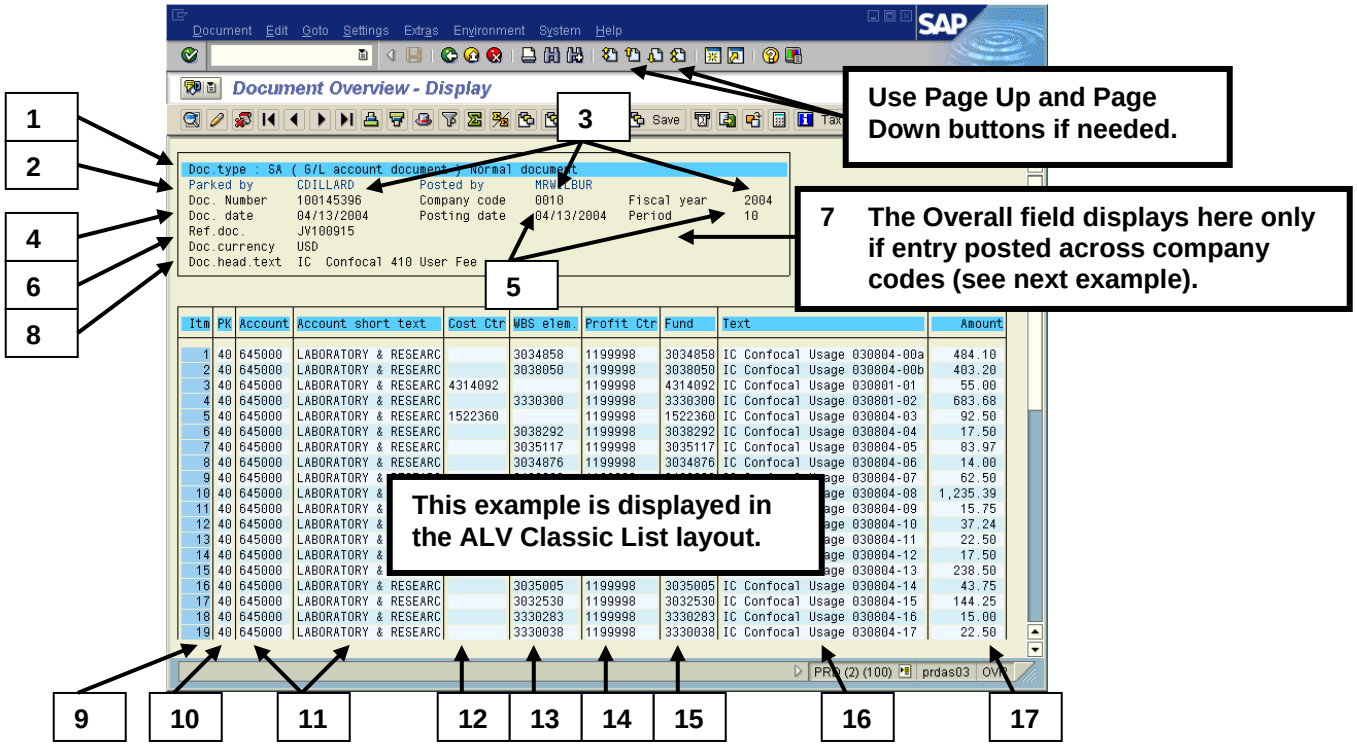
A journal entry is an **accounting document** containing debit and credit postings to the general ledger. Journal entries are used to transfer funds from one account to another for payment of various services, materials, etc., and used to correct postings if needed. Journal entries can be posted to one or more departments within one company code (**single company code** entries) or across company codes (**cross company code** entries).

Journal entries are:

- Manually keyed into R/3 (**Document types SA, ZJ, ZB**) by anyone with authorization in any Duke department.
- Processed by Accounting Services (**Document Type AB**) to reverse accruals / deferrals entered in the previous month (Document Type ZB).
- Entered from electronic system feeds into R/3 by Accounting Services (such as **Document types ZZ**).

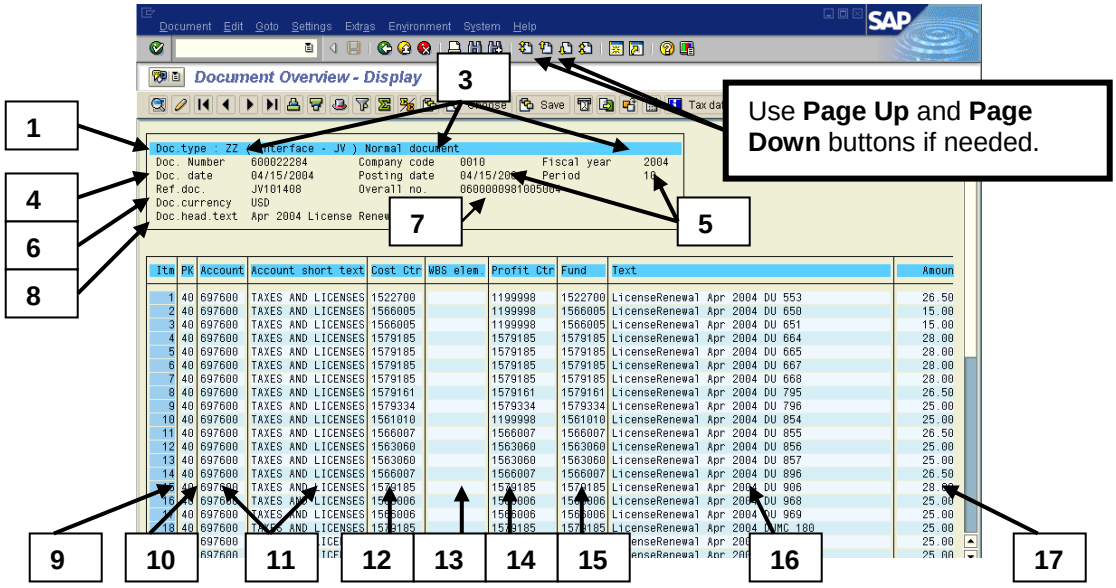
Two journal entry examples follow (see screens below):

First, this *Display Document: Overview* screen is a **Single Company Code** entry manually keyed as **Document type SA, ZJ,** or **ZB.**



Journal Entry Document (cont.)

Second, this *Display Document: Overview* screen shows a **Cross-Company Code** journal entry entered as an electronic system feed (**Doc. type ZZ)**.



Key pieces of information:

Note: *To adjust the width of all columns, follow the menu path:* ***Settings→Columns→Optimize Width****.*

1. **Document Type** = a two digit value that identifies the type of document (e.g., SA = a manually keyed journal entry). Refer to the Document Type List in a previous section of this Guide for more details.

2. **Parked by** and **Posted by** = the Parked by field contains the User ID for the person who created the document via the park transaction. The Posted by field contains either the User ID for the person who posted the document (prior to early 2006) or "**WF-Batch**" to indicate the entry was posted via workflow approval(s) after early 2006.

3. **Document number, Company code,** and **Fiscal Year** = assigned R/3 document number for the company code's set of books. All three fields help to identify the document in the system.

   Note: *A* ***cross company code entry*** *creates a separate document with a unique number for each company code charged, containing only that company code's line items.* ***Therefore, users will only be able to see the document and line items charged to the company code in which they have security access.*** *All documents are linked with a cross company code number, which is outlined below.*

Journal Entry Document (cont.)

4. **Document Date** = the document date that was keyed in the header when the document was created.
5. **Posting date** and **Posting Period** = the date that the document was posted and corresponding fiscal period in which the posting occurred.
6. **Ref. doc.** (**Doc. Types SA, ZJ, ZB, or ZZ**) = an eight digit reference containing the ***Assigned JV number*** (Ex: **JV060132**) defined as:

JV	Journal Voucher (same term / meaning as journal entry or Transfer Journal Voucher - TJV)
Next 2 digits	(Example: **06**) The fiscal period of the entry.
Last 4 digits	(Example: **0132**) A 4 digit number assigned to the "owner" of a journal entry. The number identifies the nature of the entry and a department contact name and phone number for any questions. The number can be used to find this information on the ***Assigned JV List*** located on the web at http://www.finsvc.duke.edu/gap/assignedjv.php

7. **Overall no.** = a number that links all the document numbers created from a cross company code journal entry:
   - The **first 10 digits** = a leading zero + the 9 digit R/3 document number created for the company code entered on the header.
   - The **next 4 digits** = the company code that was entered on the header screen.
   - The **last 2 digits** = the fiscal year posted (for all the documents).
8. **Doc. Head. Text** = generic text that pertains to all line items of the journal entry and was entered on the Document Header initial screen to provide a brief description of the nature of the journal entry.
9. **Itm** (Item) column = the **line item number** for each line of the entry which helps in the drill down process from a report (see note below).

   Note: *When drilling down into a journal entry from an amount on a line item report, **the entire journal entry is displayed**. The journal entry may contain numerous lines posting amounts to many accounts across Duke, i.e., **the line item double clicked on is ONLY one line of the journal entry**. The line item number is available on the reports and should be used to locate your line item (use the* ***Page down*** *button if needed).*

Journal Entry Document (cont.)

10. The **PK** (posting key) column = the posting key indicating a **debit (40)** or a **credit (50)** to a particular G/L Account and Cost Object.

11. **Account** and **Account short text** columns = the six digit G/L account and corresponding short text description of the G/L Account that is being charged/posted for this line item.

12. **Cost Ctr** column = displays the Cost Center posted for this line item if applicable (blank if a Profit Center or WBS Element was posted).

13. **WBS Elem.** column = displays the WBS Element (Project) posted for this line item if applicable (blank if a Cost Center or Profit Center was posted).

14. **Profit Ctr** column = displays the Profit Center posted for this line item if applicable (blank if a Cost Center or WBS Element was posted).

    Note: *The **ALV Classic List displays all three of the above columns (Cost Center, WBS Element. or Profit Center)**. If your display has been changed to the Classic View (standard SAP display prior to 2004 upgrade) then your screen will not contain columns to show **Profit Centers** and **WBS Elements** for line items posted to those types of cost objects. **Profit Centers and WBS Elements** can be seen from the Classic View by double clicking on the line item to view the detailed line item screen.*

15. **Fund** column = displays the Fund (for Funds Management which only applies to Company Code 0010) posted for this line item if applicable.

16. **Text** column = free-form text entered for each line item posted to provide a short description that applies specifically to that line item, i.e., debit or credit. Text does not appear on all journal entry line items. Text from this field also appears in the Name field on some report screens and is why it is important to enter text on journal entry line items.

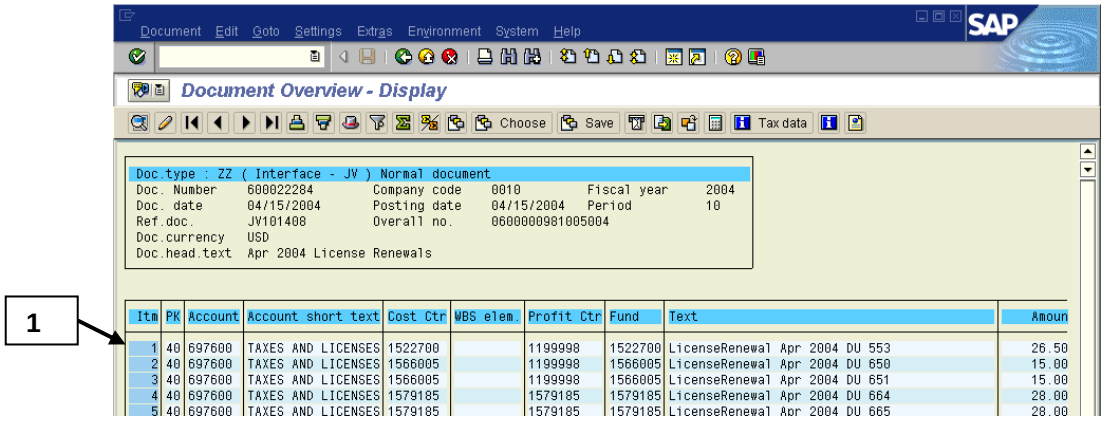
17. **Amount** column = the amount posted as a debit or credit for each line item of the document. Credits are indicated with a minus sign. The sum of all debits and credits must net to zero before a journal entry can be posted.

    Note: *The **Fund Characteristic** column contains the 10 digit BFR Code(Org. Unit) for Company Code 0010.*

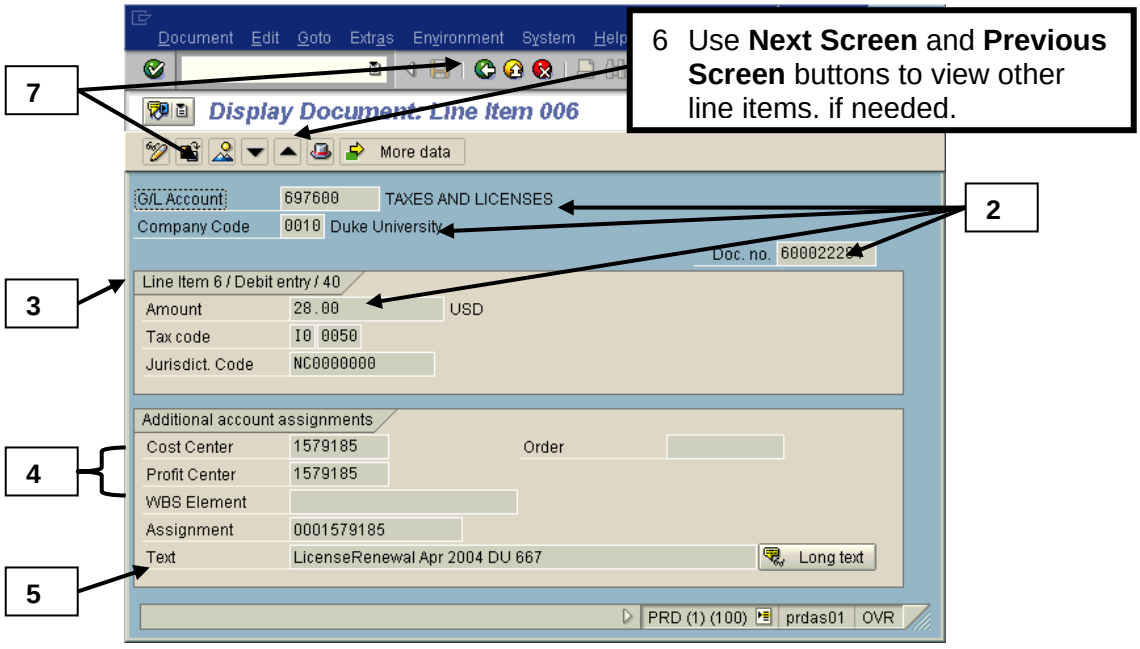
Journal Entry Document (cont.)

From a Journal Entry Accounting document (*Document Overview - Display*) screen:

To view details about a particular journal entry line item:



1. **<u>Double-click</u> on any line item** to view the *Display Document: Line Item ###* screen (shown below).



On the *Display Document: Line Item* ### screen, the following information <u>may</u> appear depending on the line item selected:

2. Information from the previous screen, like the **G/L account** and **description**, **Company code, Document number** and **Amount** for the line selected.

Journal Entry Document (cont.)

3. Information like **"Line item 1/ Debit entry/ 40"** = link to the previous screen, including the line item number drilled down upon, the type of document (debit entry), and the posting key (40).

4. **Additional account assignments** section = the Cost center, WBS element (projects), and/or Profit center (revenue) to which the amount was posted. An asset or liability posting will not display these fields and may have a Fund field instead.

5. **Text** field = free form text pertaining to the line item.

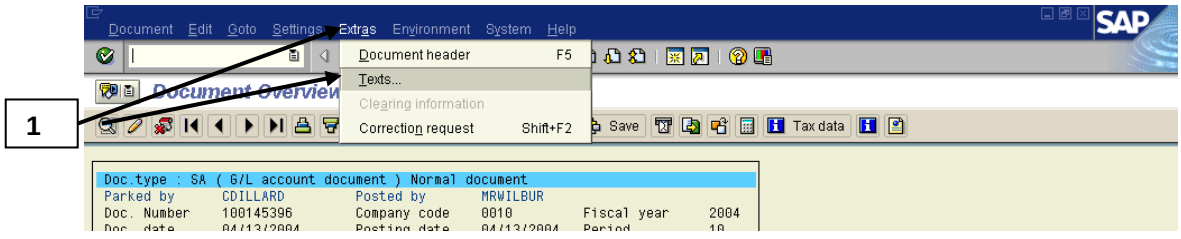
6. If needed, use the **Next item** and **Previous item** buttons to scroll through the detail of other line items as well.

7. To return to the *Document Overview – Display* screen, click on the **Document Overview** button or the **Back** button.

From a Journal Entry Accounting document (*Document Overview - Display*) screen:

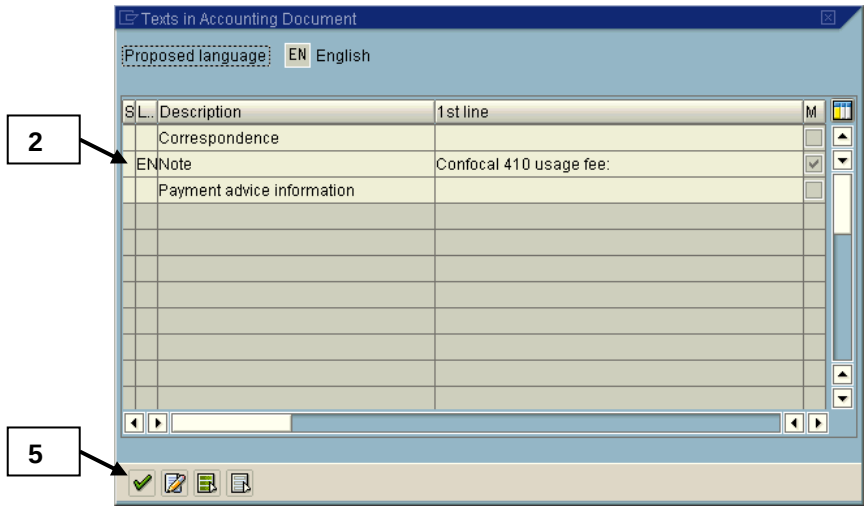
To view the extra text (audit documentation) if applicable:

Note: *The following steps are done from the **Document: Overview - Display** screen. The text applies to **all line items,** can be displayed from any line item, and supplements the short text entered on individual line items. **The text serves as audit documentation.***

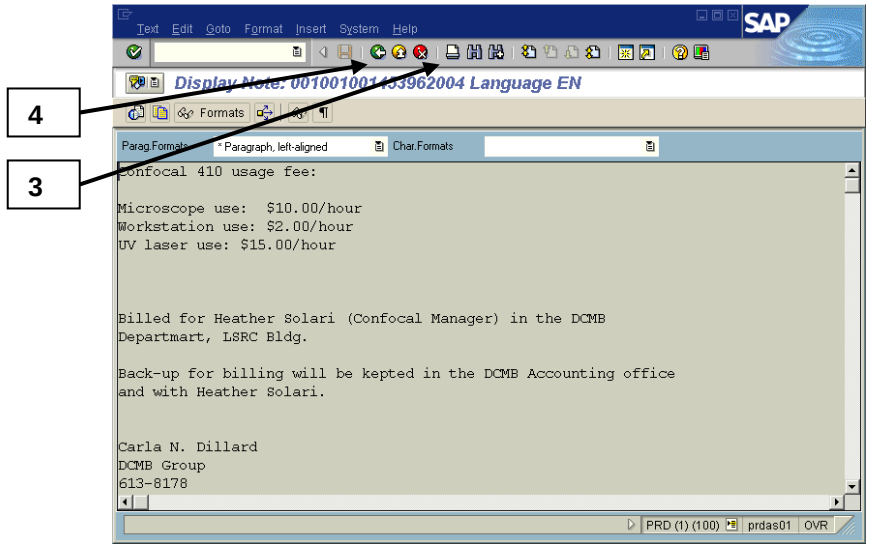


1. Follow the menu path to display the *Texts in Accounting Document* screen (shown next page): **Extra → Texts…**

Journal Entry Document (cont.)



2. Double click anywhere on the **Note** line (or on the word Note) to display the *Display Note: 0010…* screen (shown below).



Note: The text appears on a gray screen and cannot be changed in the display mode.

3. To print the text, click on the **Print** button (**Ctrl+P**), and follow printing steps outlined in the *Display Document* section of this Guide.

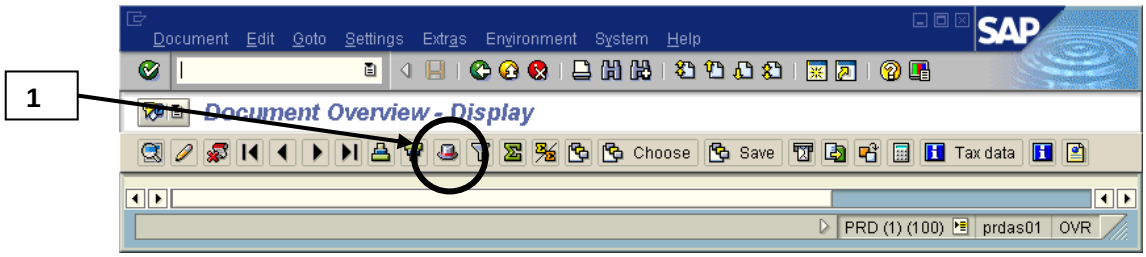
4. When done, click on the **Back** button (**F3**) to return to the *Texts in Accounting Document* screen.

5. Click on the **Continue** button (**Shift+F1**) to return to the *Document Overview - Display* screen.

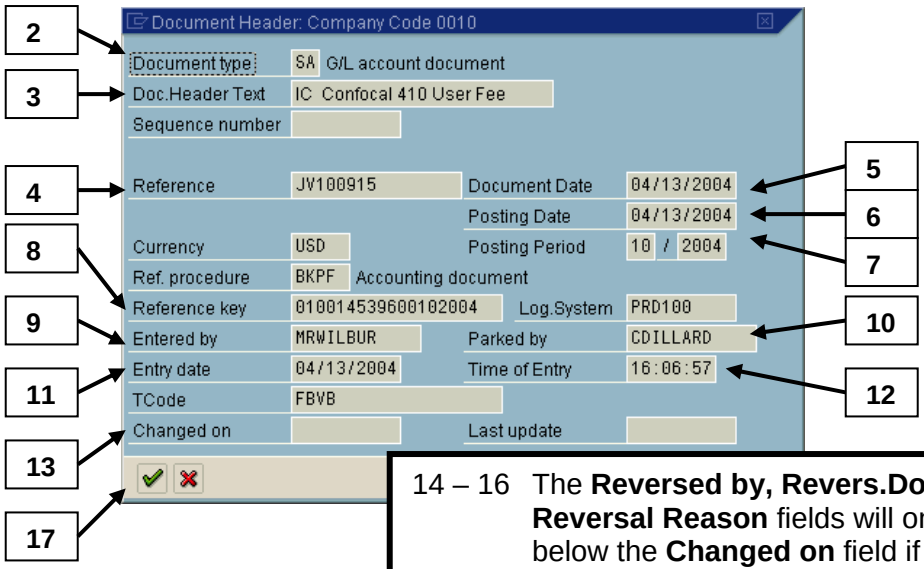
Journal Entry Document (cont.)

From a Journal Entry Accounting document (*Document Overview - Display*) screen or any other screen:

To see header information about the entire accounting document:



1. Click on the **Document header** button to display the Document Header screen (shown below).



14 – 16 The **Reversed by, Revers.Doc.For,** and **Reversal Reason** fields will only be displayed below the **Changed on** field if document is part of a reversal.

On this screen, a sampling of the possible information that may appear is (but not limited to):

2. **Document type** = Type of document for a transaction. *See the **Document Type List** for a complete listing of document types*.
3. **Doc. header text** = free-form text field that provides a description or information for the entire document.

Journal Entry Document (cont.)

4. **Reference** field (**Doc. Types SA, ZJ, ZB, or ZZ**) = an eight digit ***Assigned JV number*** (Ex: **JV060132**) defined as:

JV	Journal Voucher (same term / meaning as journal entry or Transfer Journal Voucher - TJV)
Next 2 digits	(Example: **06**) The fiscal period of the entry.
Last 4 digits	(Example: **0132**) A 4 digit number assigned to the "owner" of a journal entry. The number identifies the nature of the entry and a department contact name and phone number for any questions. The number can be used to find this information on the ***Assigned JV List*** located on the web at http://www.finsvc.duke.edu/gap/assignedjv.php

5. **Document date** = The document date that was keyed in the header when the document was created.
6. **Posting date** = The date the entry was posted (defaults to current fiscal period on a document being created unless changed).
7. **Posting period** = The fiscal period and fiscal year which defaults based on the Posting date.
8. **Reference key** = a string of reference information including the document number, the company code, and the fiscal year in which the document was posted.
9. **Entered by** = either the User ID of the person that posted the document (for documents prior to early 2006) OR "WF-Batch" (for documents that were posted via the workflow approval process). If a User ID is listed, that ID should not be used to find out who to contact with questions about the document. Use the Assigned JV number in the Reference field to determine who to contact for questions (see Reference field above).

Note: ***Use the Assigned JV number to locate who to call with questions about a journal entry****. IF NEEDED, use transaction code* ***ZTCD*** *to look up the identity of a user per the User ID that is listed in the Entered by or Changed by fields, etc. On the screen, enter the User ID that was displayed in a field and then click on the* ***Execute*** *button. The name will be listed on the next screen. Use the* ***Back*** *button to see last login date and to exit.*

Journal Entry Document (cont.)

10. **Parked by** = this field contains the User ID of the person who created or entered the document via the park transaction before the workflow approval process actually posted the document (for documents dated prior to early 2006, the parked entry was posted by the User ID listed in the Entered by field as the means of approving the document).

11. **Entry date** = the document date that was keyed in header when the document was created.

12. **Time of entry** = the exact time that the journal entry was posted (displayed in military time format).

13. **Changed on** = If the document was changed at all *(only text fields)*, this would be the date it was changed.

14. **Reversed by (*if applicable*)** = if this original document was reversed via the system, this field contains the document number that reversed this original document as a link and reference (***only displayed below the Parked by field if document is part of reversal***).

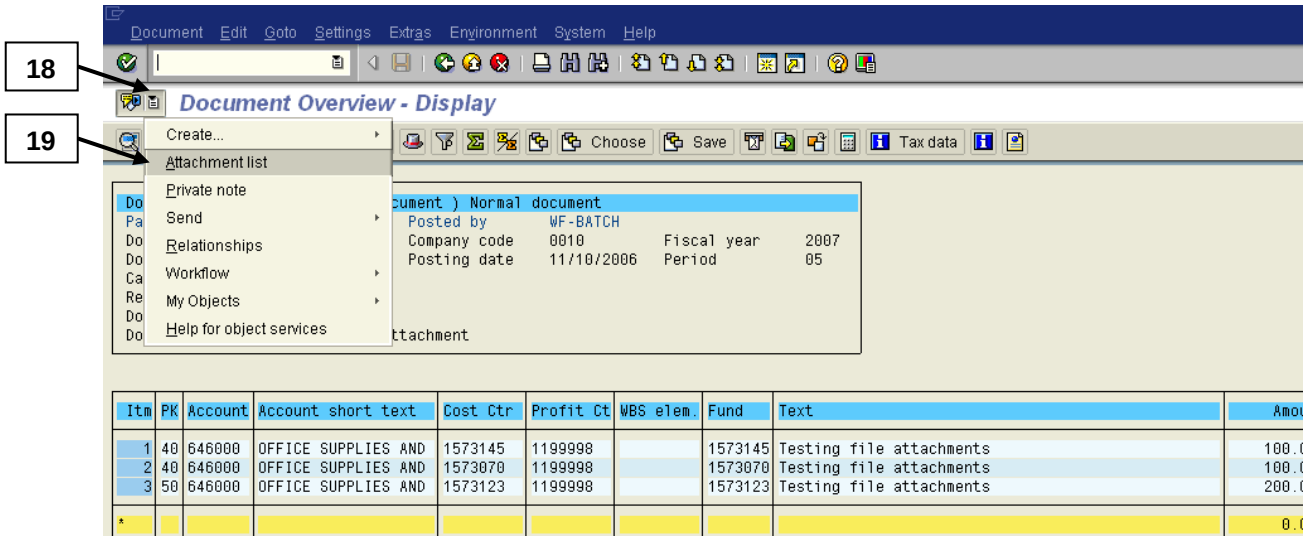
15. **Revers.doc.for (*if applicable*)** = if this document reverses another document, this field contains the original document number (and fiscal year) that was reversed (***only displayed below the Parked by field if document is part of reversal***).

16. **Reversal reason (*if applicable*)** = The reason for the reversal. Use the *Drop-down arrow* to view the detail of the reversal reason shown. The most common reasons will be **01** for regular reversals and **05** used only for accruals.

17. To return to the *Document Overview - Display* screen, click on the **Continue** button (**F7**).

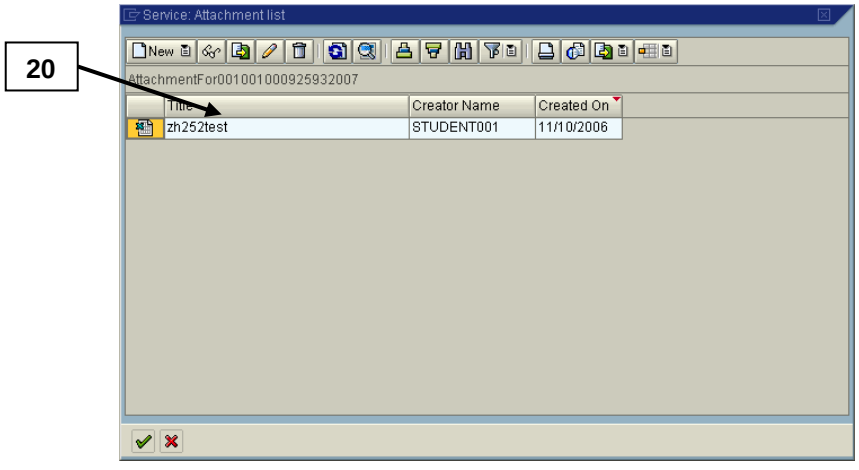
Journal Entry Document (cont.)

To display any attached files (Word, Excel, etc.):



18. Click on the **drop-down portion** of the **Services for Objects** button located in the Title Bar of the screen.

19. In the resulting drop-down list, click on **Attachment List**.



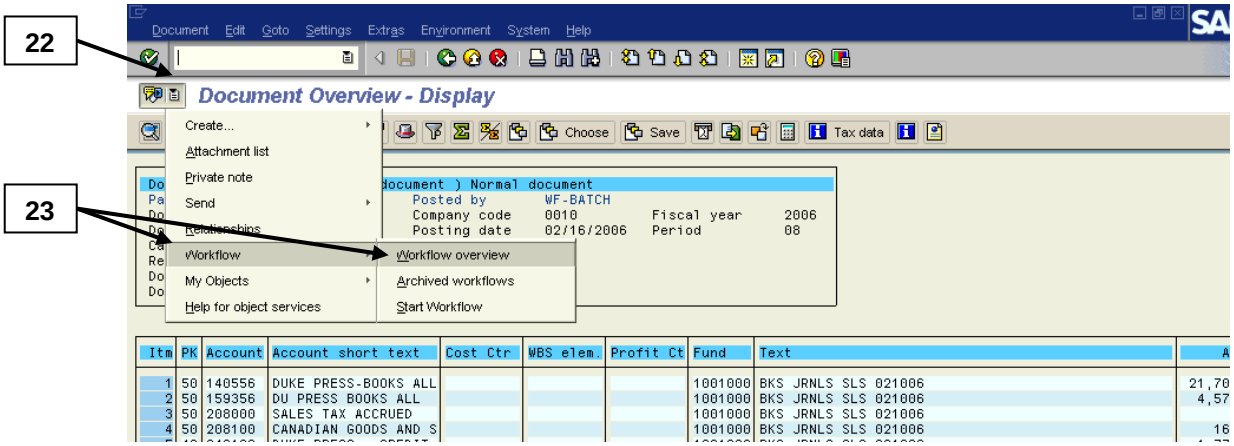
20. In the *Service: Attachment List* window, **double click on the attachment** (anywhere on the line listed) to open the attached file.

    Note: Review the opened file (Excel, Word, etc.) and close the file window when done.

21. Click on the **Continue** button to close the *Service: Attachment List* window and return to the posted document.

Journal Entry Document (cont.)

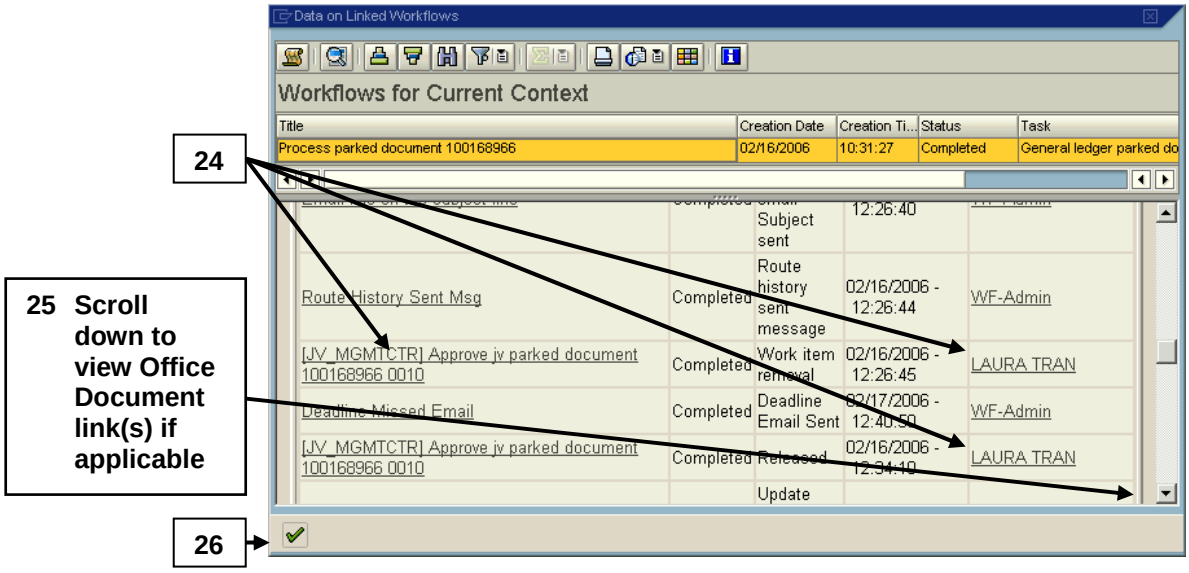
To display an overview of the Workflow approvals from a posted document:



22. Click on the **drop-down portion** of the **Services for Objects** button located in the Title Bar of the screen.

23. In the resulting drop-down list, click on the menu path **Workflow** → **Workflow overview**.

On the resulting Data on Linked Workflows window:



Journal Entry Document (cont.)

24. To view the **history or work log for all the approvals completed** for the document before it was posted (i.e., view the names, dates, and times of approvals done by the Department, Management Center, and other Finance areas, as applicable per your approval rules), **scroll down the screen**.
25. To view the **Office Document** attachment if applicable (e.g., the Rejection Reason attached if a Completed Document was rejected before it was posted), **scroll to the bottom** of the screen and click once on the link.
26. When ready, click on the **Continue** button to close the window and return to the posted document.