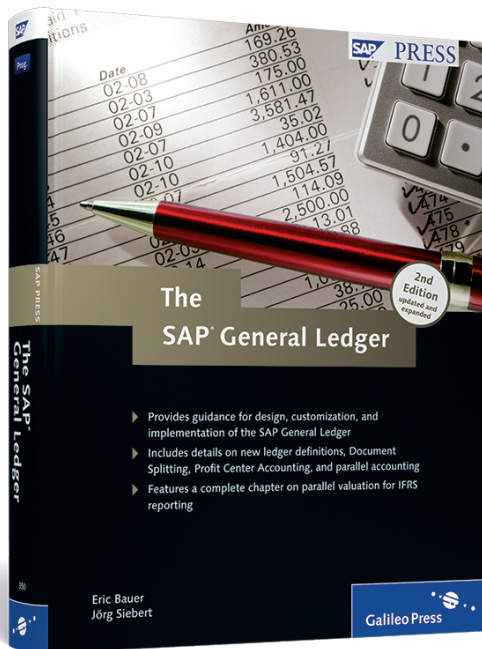


Eric Bauer and Jörg Siebert

The SAP® General Ledger



Galileo Press 

Bonn • Boston

Contents at a Glance

1	New General Ledger in SAP ERP – An Overview	19
2	Design and Features of the Ledgers	45
3	Integration in Financial Accounting	109
4	Parallel Accounting – IFRS on the Advance	205
5	Document Splitting	293
6	Migration	355
7	Practical Reports	433
A	Frequently Asked Questions	479
B	The Authors	497

Contents

Introduction	13
--------------------	----

1 New General Ledger in SAP ERP — An Overview 19

1.1 The Path to New G/L in SAP ERP	19
1.1.1 Background	19
1.1.2 SAP R/3-Based Solutions for Financial Accounting	23
1.1.3 The Fragmentation Problem	29
1.2 Enhancement Package Technology	29
1.3 New General Ledger	32
1.3.1 Additional Functionality in General Ledger	33
1.3.2 Parallel Accounting	34
1.3.3 Default Field Extension	37
1.3.4 Segment Reporting	39
1.3.5 Document Online Split	41
1.3.6 Real-Time Integration of CO into FI	41
1.4 Conclusion	43

2 Design and Features of the Ledgers 45

2.1 Features of the Ledgers	45
2.1.1 Basis of the Ledgers	46
2.1.2 Leading Ledger	47
2.1.3 Non-Leading Ledgers	54
2.1.4 Data Concept	57
2.1.5 Changes to the Definition and Assignment of the Ledgers	64
2.1.6 Defining Ledger Groups	64
2.2 Scenarios	66
2.2.1 Defining and Assigning Scenarios for Ledgers ...	67
2.2.2 Scenario Views: Data Entry View and General Ledger View	69
2.2.3 "Business Area" Scenario	73
2.2.4 "Profit Center Update" Scenario	76

2.2.5	"Segmentation" Scenario	77
2.2.6	"Preparations for Consolidation" Scenario	88
2.2.7	"Cost-of-Sales Accounting" Scenario	93
2.2.8	"Cost Center Update" Scenario	97
2.3	Customer Fields	98
2.3.1	Extending the Coding Block	98
2.3.2	Adding Fields to the Totals Table	100
2.3.3	Defining Customer Totals Tables	104
2.3.4	Adding Customer Tables in Enjoy Transactions ...	105
2.4	Conclusion	107

3 Integration in Financial Accounting 109

3.1	Profit Center Accounting in New General Ledger	109
3.1.1	Financial Statement for Each Profit Center	110
3.1.2	Allocations in the General Ledger	111
3.1.3	Planning in the General Ledger	112
3.1.4	Enhancements for Planning with Enhancement Package 5	116
3.1.5	Authorization Check for Profit Center	133
3.1.6	Evaluations	143
3.1.7	Assignment Monitor for Profit Centers	145
3.2	Reposting in Controlling	179
3.3	Online Posting of Follow-Up Costs	184
3.3.1	Accounts Receivable and Accounts Payable Accounting	184
3.3.2	Asset Accounting	186
3.4	Integration with Materials Management	189
3.4.1	Create Purchase Order	190
3.4.2	Post Goods Receipt	191
3.4.3	Check Incoming Invoice with Purchase Order Reference	191
3.4.4	Reduce and Post Vendor Invoice	193
3.4.5	Display Accounting Documents	194
3.5	Period-End Closing	197
3.5.1	Representative Ledger	198
3.5.2	Period Control with Three Periods	202

3.5.3	Periods for each General Ledger Account Assignment Object	203
3.6	Conclusion	204

4 Parallel Accounting — IFRS on the Advance 205

4.1	Approaching Uniform Accounting Standards	205
4.2	Leading Valuation Approach	207
4.3	Basic Principles	208
4.4	Data Storage Location	209
4.4.1	Mapping via Parallel Accounts	209
4.4.2	Mapping via Parallel Company Codes	211
4.4.3	Mapping via Special Ledgers	212
4.4.4	Mapping via New General Ledger	213
4.4.5	Storage Location—Conclusion	214
4.5	Fixed Assets	215
4.5.1	Valuation Variances Scenario	215
4.5.2	Asset Acquisition	215
4.5.3	Depreciation Posting Run	218
4.5.4	Asset Retirement with Revenue	219
4.5.5	Configuring Asset Accounting	221
4.6	Current Assets	225
4.6.1	Inventory Valuation	226
4.6.2	Receivables Valuation	234
4.6.3	Securities Valuation	243
4.7	Provisions	250
4.8	Posting and Clearing Specific to Ledger Groups (Enhancement Package 3)	257
4.8.1	Business Context	257
4.8.2	Indicators in the Master Record	258
4.8.3	Required Customizing Settings	259
4.8.4	"Ledger Group-Specific Clearing for G/L Accounts" Indicator — Restrictions of Use	260
4.8.5	Process of Posting and Clearing Specific to Ledger Groups	261
4.8.6	Restriction — Sample Accounts for Posting and Clearing Specific to Ledger Groups	284
4.9	Switching from G/L Accounts to Open Item Management	285

4.9.1	Customizing Settings	285
4.9.2	Sample Posting for the Switch to Open Item Management for G/L Accounts	290
4.10	Conclusion	291

5 Document Splitting 293

5.1	Reasons for Document Splitting	293
5.2	Concept	295
5.2.1	Active Split	296
5.2.2	Passive Split	297
5.2.3	Clearing Line Items	298
5.2.4	Data Concept	298
5.3	Examples of Applying Active and Passive Splits	299
5.3.1	Example of an Active Split	299
5.3.2	Simulating the General Ledger View	300
5.3.3	Document Simulation in Expert Mode	300
5.3.4	Example of a Passive Split	302
5.4	Configuration	304
5.4.1	Item Category	304
5.4.2	Business Transaction	306
5.4.3	Splitting Method	308
5.4.4	Definition of Document Splitting Characteristics	310
5.4.5	Default Account Assignment	311
5.4.6	Inheritance	315
5.4.7	Activation	319
5.4.8	Splitting Rules	321
5.5	Special G/L Transactions	332
5.6	Wizards for Customizing the Document Splitting	336
5.7	Periodic Processing	351
5.8	Conclusion	353

6 Migration 355

6.1	Activating New General Ledger	355
6.2	Migration Projects	360
6.2.1	Migration as a Discrete (Sub)Project	360

6.2.2	Other Independent Projects	363
6.3	The Phase Model of Migration	364
6.4	SAP Service for Migration	366
6.4.1	Content of the SAP General Ledger Migration Service	366
6.4.2	Migration Cockpit	367
6.4.3	SAP System Landscape	369
6.4.4	Remote Service Session for Scenario Validation	370
6.4.5	Remote Service Session for Test Validation	370
6.4.6	Delivery of Service Sessions	370
6.4.7	Booking the Service	372
6.5	Migration Scenarios	372
6.5.1	Overview of the Scenarios	373
6.5.2	Scenario 1	374
6.5.3	Scenario 2	375
6.5.4	Scenario 3	376
6.5.5	Scenarios 4 and 5	376
6.5.6	Scenario 6	377
6.5.7	Scenario 7	377
6.5.8	Looking Ahead	377
6.6	Migration Cockpit	378
6.6.1	Overview	379
6.6.2	Setup Phase	388
6.6.3	Checkup Phase	400
6.6.4	Preparation Phase	411
6.6.5	Migration Phase	413
6.6.6	Validation Phase	427
6.6.7	Activation Phase	430
6.7	Conclusion	431

7 Practical Reports 433

7.1	SAP Consulting	433
7.1.1	Parallel Accounting	433
7.1.2	Balance Sheets for Subaccount Assignments	434
7.1.3	Selected Aspects of Implementation	435
7.1.4	Additional Fields in New General Ledger	435
7.1.5	Using Document Splitting	436

7.1.6	Limits and Constraints on the Profit-Center Balance Sheet	437
7.1.7	Reporting vs. Operational Management	438
7.1.8	Further SAP Developments	438
7.1.9	Legacy Data Transfer	439
7.1.10	Lessons Learned	439
7.2	Accenture GmbH	440
7.2.1	Customer Description and Initial Situation	441
7.2.2	Challenges of the Project	441
7.2.3	Constitutional Project Decisions	441
7.2.4	Conclusion	449
7.3	Siemens IT Solutions and Services	450
7.3.1	Initial Situation	451
7.3.2	The "New G/L" Project	453
7.3.3	Success Factors and Lessons Learned from the Project	457
7.4	ConVista Consulting AG	459
7.4.1	Motivation and Implementation of Technical Requirements	460
7.4.2	Experiences Gained from the Projects	463
7.4.3	Experiences from Live Operation and Functional Aspects	464
7.4.4	Conclusion	466
7.5	J&M Management Consulting	466
7.5.1	Initial Situation	467
7.5.2	Updating Master Data	471
7.5.3	Configuring New General Ledger	471
7.5.4	Reporting	474
7.5.5	Migration Project	474
7.5.6	Conclusion	476
7.6	Conclusion	477

Appendices 479

A	Frequently Asked Questions	479
B	The Authors	497
	Index	499

Undoubtedly, it is quite an effort to leave a familiar and known environment and meet new challenges. But it can also be possible that this new environment exceeds all expectations—in a positive sense.

1 New General Ledger in SAP ERP — An Overview

In SAP R/3, a wide range of components must be used in order to fulfill international accounting standards and industry-specific requirements. New G/L removes this fragmented approach and creates a new, unified “Financials world” that can competently handle changing requirements. It thus enables companies to meet the challenge of compliance, which requires a clear, transparent representation of business realities.

In this chapter, we will first present the changing underlying conditions that drive change in Financial Accounting, such as compliance and reporting requirements and enterprise performance management. We then will compare the functions of the “classic” General Ledger in SAP R/3 with New G/L in SAP ERP.

1.1 The Path to New G/L in SAP ERP

The new G/L solution in SAP ERP Financials replaces the solutions developed since the introduction of SAP R/3. The following sections explain the general motivation for developing the new G/L solution and describe the individual solutions of the “old Financials world.”

1.1.1 Background

Any ongoing developments made to SAP ERP systems are embedded in a historical context that characterizes these systems throughout their

lifecycles. The new G/L solution in SAP ERP Financials is no exception. It is the product of a Financials world that has emerged since the introduction of SAP R/3 and represents a response to certain changes (see Figure 1.1).

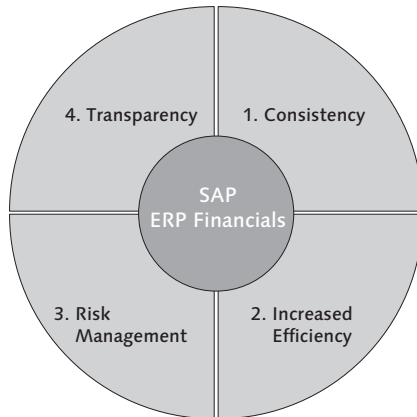


Figure 1.1 Changes in SAP ERP Financials

Changes in SAP ERP Financials

These changes in SAP ERP Financials reflect the following trends:

1. Consistency
2. Increased Efficiency
3. Risk Management
4. Transparency

We will now take a closer look at these four trends.

Consistency

Changes in SAP ERP Financials

The consistency referred to is most noticeable in the restructuring of external and internal accounting in SAP ERP Financials. Financial Accounting (FI) and Management Accounting (CO) now map a version of reality through New G/L. Legal reports and management reports are populated by a single data source.

The following reporting requirements are now fulfilled in New G/L by a single data source:

- ▶ Legal reporting
- ▶ Segment reporting
- ▶ Management reporting

Increased Efficiency

The second trend shown in Figure 1.1, increased efficiency, is mainly a function of an optimized financial supply chain. The financial supply chain is made up of functions and processes for internal and cross-enterprise financial transactions. It comprises all transactions that are linked to the capital flow, from the sales order to reconciliation to payment of vendors.

Financial
supply chain

SAP Financial Supply Chain Management (FSCM), for its part, is an integrated approach to improving the transparency and monitoring of all cash flows. The goal of FSCM is to optimize the financial supply chain in order to maximize and maintain long-term profits. It represents an integrated approach that leads to greater transparency, control, and monitoring of all the processes associated with the capital flow. The SAP FSCM component is linked to New G/L in SAP ERP via the Accounting interface.

Financial
Supply Chain
Management

Literature Recommendation

For more information on SAP FSCM, refer to the book *Financial Supply Chain Management with SAP ERP*, which was also published by SAP PRESS.

[+]

Risk Management

The third change illustrated in Figure 1.1 is risk management.

The following actions are essential for all business risks that need to be managed in the context of governance, risk, and compliance management:

Governance, risk,
and compliance

- ▶ Identification
- ▶ Valuation
- ▶ Monitoring

Compliance requires us to act in a way that adheres to the requirements of the law and is in accordance with regulations. Figure 1.2 provides an overview of the most important goals in terms of governance, risk, and compliance management.



Figure 1.2 Governance, Risk, and Compliance Management

Sarbanes-Oxley Act and BilMoG

The U.S. Sarbanes-Oxley Act and the German Bilanzrechtsmodernisierungsgesetz (BilMoG; in English, Accounting Law Modernization Act) are just two examples of the many legal requirements that apply to our companies.

How do we go about fulfilling these requirements? First, an enterprise needs comprehensive support to ensure that all of its employees at all levels can make decisions and take actions in accordance with the law. New G/L provides just such support by enabling data to be presented in a transparent format. It presents the complex web of relationships between different reporting characteristics as a unified whole, thus fulfilling the reporting requirements of various external and internal groups. For example, it eliminates the weak points and risks inherent in time-consuming and error-prone reconciliation work.

Transparency

The fourth change depicted in Figure 1.1 is transparency. You achieve more transparency using *Enterprise Performance Management* (EPM) for Finance, which comprises strategy management, business planning, profitability and cost management, and business consolidation.

Enterprise
Performance
Management

The latter obtains its data from the preparatory work done in the consolidation staging ledger in New G/L. The consolidation transaction type is a data field in New G/L, as shown in Chapter 2, Design and Features of the Ledgers.

This feature makes the task of integrating consolidation-relevant data from an SAP ERP system in a consolidation system much easier to manage. The business consolidation trend also involves the harmonization of platforms for external and internal reporting.

Legal, segment,
and management
reporting

1.1.2 SAP R/3-Based Solutions for Financial Accounting

We will now take a look at the “old world,” where the heterogeneity of ledgers causes the problem of having to reconcile sets of figures.

Classic General Ledger

The classic General Ledger in Financial Accounting, which was primarily a response to legal requirements, still exists in Release SAP R/3 Enterprise alongside a range of other, separate ledgers (see Figure 1.3). While the classic ledger is oriented toward legal requirements, the cost-of-sales accounting ledger is used to create a profit and loss (P&L) statement based on cost-of-sales accounting, the profit center ledger is for management and segment reporting, and the special ledgers are for customer-specific requirements.

These special ledgers, each of which is intended to fulfill specific requirements, are explained in the following.

Wide range
of ledgers

The main purpose of the classic General Ledger is to create a balance sheet and a profit and loss statement (P&L statement).

Classic General
Ledger

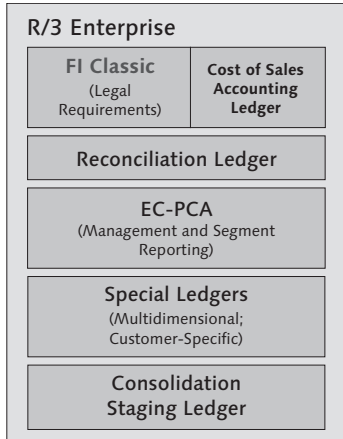


Figure 1.3 Ledgers in Release SAP R/3 Enterprise

Balance sheet
and P&L

These documents have to take country-specific requirements into account. This means, for example, that the balancing entity (such as the company code for Germany, as shown in Figure 1.4) creates a balance sheet based on the local legal framework. As well as country-specific requirements, players in capital markets are also required to generate international financial statements in accordance with International Financial Reporting Standards (IFRS) or Generally Accepted Accounting Principles (GAAP), or both.

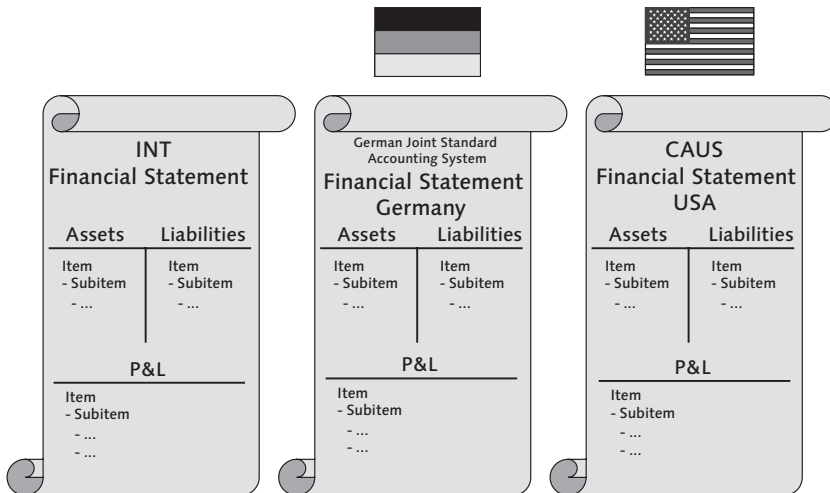


Figure 1.4 Balance Sheet and Profit and Loss Statement

Cost-of-Sales Ledger

In order to create the P&L statement based on cost-of-sales accounting as well as on period accounting, the SAP system needs the transaction figures for each functional area.

Cost-of-sales accounting

One special requirement is that the costs need to be separated into functional areas, such as production, administration, sales, and research and development. However, the classic General Ledger provides transaction figures for the entity "Account" only, with the option of reporting by business area. Thus, the functional areas have to be created individually, as shown in Figure 1.5.

Functional areas

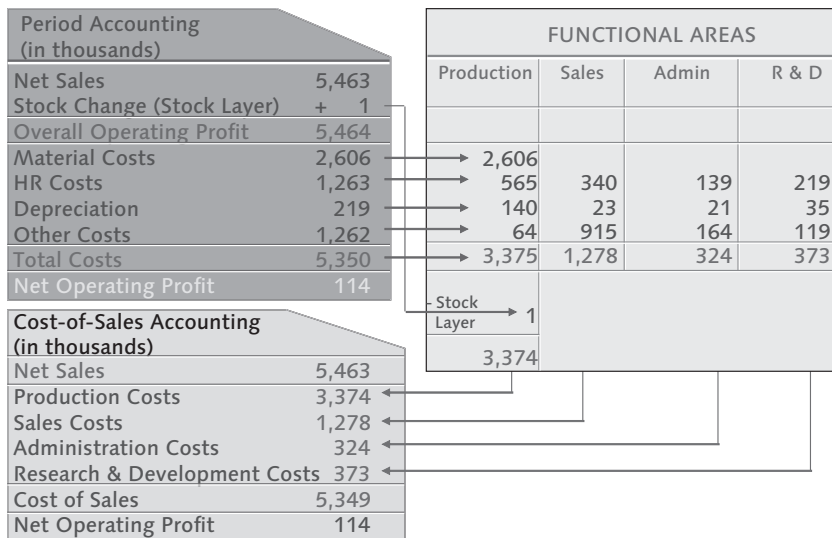


Figure 1.5 Assigning Functional Areas

Therefore, in cases where a functional area breakdown is required, you have to use another ledger: the cost-of-sales ledger. This ledger provides transaction figures per functional area, as you can see from the Sales, Administration, and Research functional areas shown in Figure 1.6.

Cost-of-sales ledger

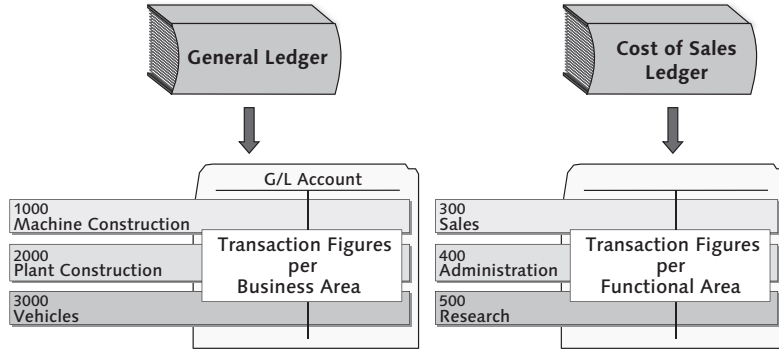


Figure 1.6 Cost-of-Sales Ledger

Special Ledgers

Besides the requirement to present the P&L statement based on the cost-of-sales accounting procedure (and thus to assign transaction figures to functional areas) as well as on the period-accounting procedure, you often need to provide transaction figures not only for existing account assignment fields, but for new account assignment fields as well. Companies often need to create reports based on markets, products, activity fields, and other criteria.

Account assignment field

SPECIAL REGION is another possible account assignment field (see Figure 1.7). This field enables users to create reports, such as P&L statements, for specific regions.

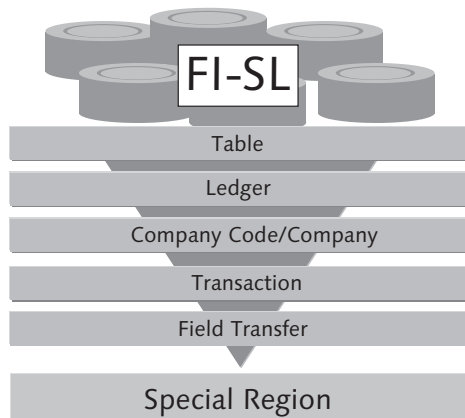


Figure 1.7 FI-SL Special Ledgers

The “special ledgers” component (FI-SL) can be used to extend the account assignment block. This extension makes it possible to provide the additional transaction figures in a special ledger.

Using special ledgers for extension purposes

Reconciliation Ledger

The Reconciliation Ledger in SAP R/3 can be used to reconcile postings from internal and external Financial Accounting. FI postings are already transferred automatically to CO in SAP R/3 (in real time).

This system is also used in the pre-SAP ERP SAP R/3 environment. However, if amounts are allocated within CO in SAP R/3 for company codes, functional areas, or business areas, this information has to be communicated back to FI.

Reconciliation Ledger

The SAP R/3 system doesn't send this data to FI automatically. While CO transactions are updated in the reconciliation ledger, the system does not at first send this information on to the FI system. Only at the end of the period is the reconciliation ledger used to transfer the data, after which FI is once again reconciled with the CO postings.

Transaction KALC is used to call the reconciliation program. Figure 1.8 shows the selection screen for inputting parameters and process control.

Transaction KALC

Reconciliation Posting: Initial Screen

Posting parameters

Controlling area
 Company code 1000 IDES AG

Parameter

Period
 Fiscal year

Processing

Execute all reconcil. postings
 Select reconciliation postings
 Select reconciliation postings with user-defined rule

Background Processing
 Test Run
 Detail lists

Figure 1.8 Reconciliation Posting in Transaction KALC

Profit Center Accounting

As well as being mapped in the classic revenue and cost controlling components of SAP ERP (Overhead Cost Controlling, Product Cost Controlling, Profitability Analysis), all critical business processes are also mapped in Profit Center Accounting (EC-PCA). Figure 1.9 illustrates this value flow in the direction of Profit Center Accounting.

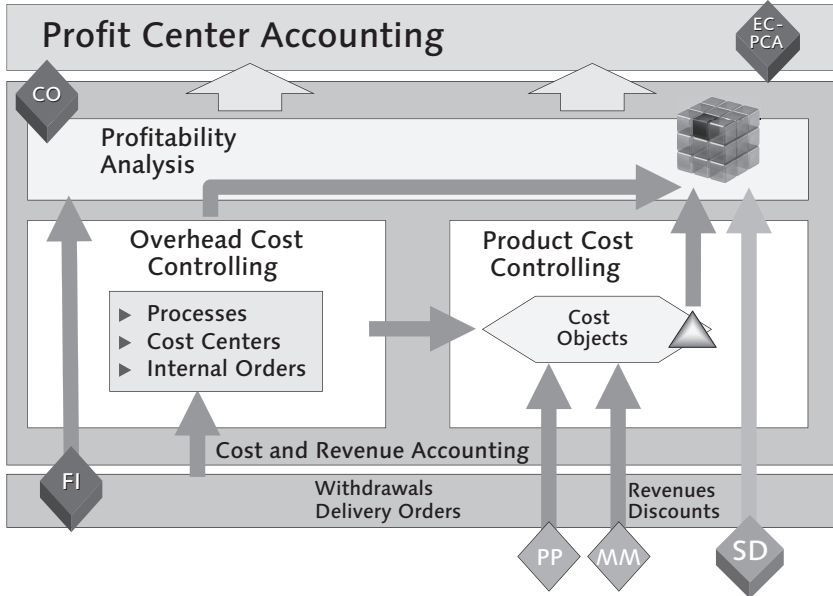


Figure 1.9 Value Flow in Profit Center Accounting

Profit Center Accounting
EC-PCA

Profit Center Accounting can be regarded as a “shadow controlling” element of an overall companywide controlling concept. EC-PCA functions can now be mapped in New G/L.

New G/L not a replacement for CO

It would be incorrect to think that New G/L can replace CO. This is not the intention of New G/L. Despite its flexibility, it cannot replace functions such as Profitability Analysis (CO-PA) and Overhead Cost Controlling (CO-OM).

1.1.3 The Fragmentation Problem

The problem of sets of figures that need to be reconciled is a result of the heterogeneous ledger environment described earlier. This fragmentation goes against the requirement in modern Financial Accounting for a unified approach. New G/L renders these silo solutions obsolete and achieves the goals described below.

Problem of sets of figures that need to be reconciled

A unified solution is particularly important in terms of fast close and reducing total cost of ownership (TCO), especially when we consider that international accounting requirements and industry-specific regulations have led to the creation of a wide variety of different data storage locations.

Fast close and TCO

Veracity and reliability are central factors in Financial Accounting. New G/L incorporates these factors and fulfills the requirement for data transparency.

Reliability

The new unified approach does full justice to legal, management, and segment reporting requirements. For example, the same procedures are used for different reporting approaches, which ensures that data quality is maintained.

Data transparency

Less manual post-processing means that double maintenance of data—previously a frequent occurrence—is required to a much lesser degree. Correspondingly, the risk of illegal or non-regulation activity is reduced. This benefit in turn supports enterprises' efforts in the area of corporate governance. Section 1.3, New G/L, also discusses the added value of New G/L in terms of compliance. But first we will discuss the new technology of enhancement packages.

Low manual input

1.2 Enhancement Package Technology

One request that has been brought forward by SAP customers concerns the topical changes within the SAP ERP system. New functions are supposed to be used in financial accounting; other innovations in areas such as payroll, purchasing, and sales are not interesting initially. In the past, new functions became visible for all areas and partly directly active in case of an upgrade.


Big bang approach SAP customers usually want to avoid this “big bang” approach. They request smaller projects with calculable comparisons of project costs and process benefit. The technology of enhancement packages is an answer to the two dimensions of these challenges, that is, innovations on the one hand and as little effort as possible on the other hand.

Stable core Without a stable core, it becomes possible to implement process improvements without an upgrade. Small functional improvements in a business process are now possible, thereby avoiding a big bang scenario.

**Retrospect—
extension sets
in SAP R/3** The idea of a stable core and functional improvements in the form of small packages are not new in the SAP environment. In Release SAP R/3 4.7, *extension sets* were provided as a similar approach. However, this attempt was not successful because the various SAP industry solutions urged changes to the SAP ERP core. Furthermore, the new basic SAP component, SAP NetWeaver, became an important infrastructure which also had to be taken into account. Experiences from this time show that it can be difficult to keep a core stable and develop innovations at the same time.

Today, the conditions are stable with regard to enhancement packages. Functional enhancements of the SAP ERP core have been offered since 2005 in the form of enhancement packages. Because these functional innovations are encapsulated topically and inactive initially, they require a separate activation in Customizing. If you select **TOOLS CUSTOMIZING • IMG PROJECT PROCESSING • F5 • SAP CUSTOMIZING IMPLEMENTATION GUIDE • ACTIVATE BUSINESS FUNCTIONS**, the system takes you to the *business functions sets*, which represent functional enhancements of the enhancement packages that are technically available in the SAP system.

**Business
functions sets** The activation of individual business functions generates new Customizing menu paths or innovations in the SAP system, which become visible in the application. With regard to New G/L, Enhancement Packages 3 and 4 include many functional enhancements. Figure 1.10 illustrates the required business functions: FIN_GL_CI_1 and FIN_GL_CI_2.

**You cannot
skip an EHP** The  icon indicates a dependency between the two business functions. The principle of Enhancement Packages (EHP) comprises a cumulated administration of the respective topic areas; that is, if you activate the FIN_GL_CI_2 business function delivered with Enhancement Package 4,

you also automatically activate the FIN_GL_CI_1 business function delivered with Enhancement Package 3. In other words, the changes of EHP4 are based on EHP3. But it is also technically feasible to activate only EHP3 without EHP4. After this description of the technical conditions, let's look at the contents of the EHPs or business functions (see Figure 1.10).

Q35 - Switch Framework: Change Business Function Status							
<input type="checkbox"/> Check Changes <input type="checkbox"/> Activate Changes							
Business Function Set							
Name	Description	Planne...	Depend...	SFW B...	Docum...	Releas...	Release
FIN_ACC_GROUP_CLOSE	Financials, Group Closing	Busine...		20	1	1	602
FIN_ACC_ILM	Information Lifecycle Management: Tax Audit...	Busine...		20	1	1	604
FIN_ACC_LOCAL_CLOSE	Local Close	Busine...		20	1	1	603
FIN_ACC_PEO	Partly Exempt Organizations	Busine...		20	1	1	604
FIN_ACC_XBRL	Reporting Using XBRL Standards	Busine...		20	1	1	603
FIN_APAR_PAYMT_ADV	FI, Enterprise Service for Sending Payment ...	Busine...		20		1	605
FIN_CO_COGM	CO, Parallel Valuation of Cost of Goods Man...	Busine...		20			605
FIN_FSCM_BCONS_CON	Billing Consolidation Connector	Busine...		20	1	1	604
FIN_FSCM_BD	SAP Biller Direct Buy Side	Busine...		20	1	1	602
FIN_FSCM_BD_3	SAP Biller Direct Buy Side 2	Busine...		20			605
FIN_FSCM_BNK	Bank Communication Management	Busine...		20	1	1	604
FIN_FSCM_CCD	FSCM Functions	Busine...		20	1	1	602
FIN_FSCM_CCD_2	FSCM Functions 2	Busine...		20	1	1	604
FIN_FSCM_CCD_3	FSCM-Funktionen 3	Busine...		20			605
FIN_FSCM_CCD_INTEGRATION	FSCM Integration 2	Busine...		20	1	1	604
FIN_FSCM_INTEGRATION	FSCM Integration	Busine...		20	1	1	602
FIN_FSCM_SSC_AIC_1	FSCM, Integration mit Financial Shared Servi...	Busine...		20			605
FIN_GL_CI_1	New General Ledger Accounting	Busine...		20	1	1	603
FIN_GL_CI_2	New General Ledger Accounting 2	Busine...		20	1	1	604
FIN_GL_DISTR_SCEN_1	FI-GL (New), Transfer of Totals and Single D...	Busine...		20		1	605
FIN_GL_REORG_1	FI-GL (New), Reorganization and FI-AA Seg...	Busine...		20		1	605
FIN_INHOUSE_CASH_1	FIN In-House Cash Module Enhancements	Busine...		20		1	605
FIN_LOCC_CI_1	Non-HCM Localization Topic	Busine...		20		1	603
FIN_LOCC_CI_2	FI Localization Topics for Japan and Portugal	Busine...		20	1	1	604
FIN_LOCC_CI_3	RE-FX Localization Topics for Portugal	Busine...		20	1	1	604
FIN_LOCC_CI_4	FI Localization Topics for Japan and South K...	Busine...		20	1	1	604

Figure 1.10 Business Functions

The FIN_GL_CI_1 business function includes the following innovations from Enhancement Package 3:

EHP3—Business Function
FIN_GL_CI_1

- ▶ External planning data transfer to New G/L, CO integrated planning for secondary cost elements, cumulative planning data entry for balance sheet accounts (see Section 3.1.4)
- ▶ Authorization check for profit centers (see Section 3.1.5)
- ▶ Drill-down report for profit centers and segments, tool for transferring Report Writer or Report Painter reports from Profit Center Accounting; use of the fields ELIMINATION PROFIT CENTER and TYPE OF ORIGIN OBJECT in reports, and line item extractors (see Section 3.1.7).

- ▶ Ledger group-specific posting and clearing (see Section 4.8)
- ▶ Conversion from G/L accounts to open item management (see Section 4.9)

EHP4—
Business Function
FIN_GL_CI_2

The following bullets list the innovations from Enhancement Package 4 that are included in the FIN_GL_CI_2 business function:

- ▶ Assignment monitor for profit center (see Section 3.1.7)
- ▶ Enhanced standard configuration of document splitting (see Section 3.4)
- ▶ Separate check of posting period for postings from CO to FI, check of posting period for non-representative ledgers (see Section 3.5)
- ▶ Ledger group-specific document display (see Section 4.8)
- ▶ Wizards for customizing the document splitting (see Section 5.6)

These functional innovations in combination with the new migration scenarios offer additional good reasons to change to New G/L. In the future, both new options, parallel accounting in CO and a formal, IT-supported process of reorganization (for instance, of profit centers), will be desirable.



Covering Enhancement Packages in this Book

This second edition includes all functions up to and including Enhancement Package 4, which are described based on examples from both the application and from Customizing.

1.3 New General Ledger

The following sections deal with the benefits and added value of New G/L. They also briefly present the following additional functionalities:

- ▶ Mapping of parallel accounting via parallel ledgers
- ▶ Default extension of fields in the flexible totals table FAGLFLEXT
- ▶ Associated segment reporting options in New G/L
- ▶ Document splitting
- ▶ Real-time integration of CO into FI

1.3.1 Additional Functionality in General Ledger

New G/L in SAP ERP features a range of improvements in the classic General Ledger in SAP R/3 Enterprise. Note that these functions are not mentioned in order of importance. Figure 1.11 shows an overview of the benefits of New G/L.

Improvements
in New General
Ledger

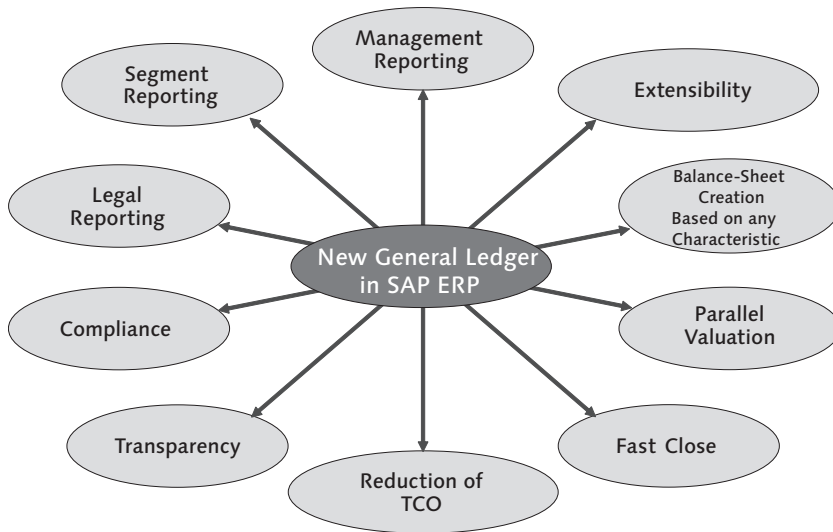


Figure 1.11 Benefits of New G/L

A look at the *architecture* will give you an initial idea of the flexibility of New G/L. The extended data structure contains new fields and optional scenarios for fulfilling external and internal reporting requirements.

Architecture

Presentation of Transactions

[+]

Despite the new functionality, the general structure of the transactions and reports is almost exactly the same, from the user's viewpoint, as in the classic General Ledger.

Only minor changes have been made to the interfaces of transactions and reports from SAP R/3 Enterprise and previous releases. Figure 1.12 shows an example: the balance display of G/L accounts.

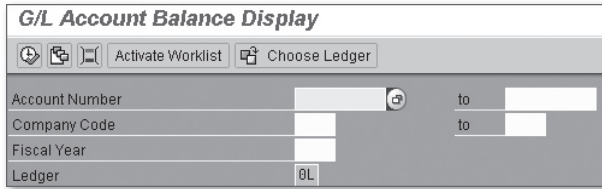


Figure 1.12 Selection Screen Interface for G/L Accounts Balance Display

User interface When developing the system configuration, the developers also aimed at making the company-code parameter settings as recognizable as possible, in order to improve on the configuration of previous SAP R/3 releases.

1.3.2 Parallel Accounting

Transparency and disclosure requirements To increase transparency and simplify cross-border securities transactions, the European Union (EU), among others, has decided that consolidated financial statements need to be published in accordance with International Financial Reporting Standards (IFRS). In Germany, the International Accounting Standards (IAS) and IFRS have been accepted accounting standards since 1999. These accounting standards were developed by the International Accounting Standards Board (IASB), an organization that is independent of the EU.

While most European listed companies were obliged to introduce IFRS on January 1, 2005, SAP and other European companies listed on U.S. stock exchanges received an extension until 2007. Therefore, SAP had to adhere to this standard for the first time for fiscal year 2007. SAP publishes its statements in accordance with both IFRS and U.S.-GAAP.

For the international capital and sales markets, comparable statements are becoming more and more important. IFRS consolidated financial statements are mandatory for many enterprises.

International accounting Because no one is exempt from this trend, and individual financial statements are the basis of consolidated financial statements, it is very likely that soon all such statements will be international in nature. International accounting will not remain restricted to consolidated financial statements; it will also affect individual financial statements.

Consolidated financial statements will no longer be a matter of consolidation only. Small and mid-sized enterprises also will have to adhere to international accounting standards in the medium to long term. Moreover, the harmonization trend is now noticeable on a worldwide basis (see Figure 1.13).



Figure 1.13 International Regulations and Standards for Financial Statements

New G/L gives users the option to map parallel accounting using parallel accounts—with which we are familiar from SAP R/3—or parallel ledgers. Both approaches—parallel accounts and parallel ledgers (not to be confused with special ledgers)—work equally well for this purpose. Users can use standard reporting for both solutions.

Parallel accounts
or ledgers—
equivalent
solutions

Which solution is appropriate depends on the individual customer's situation. For example, in a case where the number of G/L accounts is so huge that the account is no longer an option, the ledger approach scenario in New G/L would be advisable.

If the parallel ledger approach of New G/L is used, a separate ledger is kept in New G/L for each accounting standard. Thus, multiple valuations—in accordance with the company's accounting standards, for example—can be mapped in accordance with local accounting standards and using various ledgers for taxation purposes.

Parallel ledgers

New G/L provides the functionality and flexibility needed to keep multiple ledgers within the General Ledger. These ledgers represent the display options of parallel accounting in the SAP ERP system. This approach ensures that a version of reality is encapsulated in a large but flexible ledger.

Parallel accounts The “older” approach to parallel accounts (Figure 1.14 provides a simple illustration) is no less effective in New G/L than in the classic General Ledger. We now compare the parallel ledgers approach of New G/L to the parallel accounts approach.

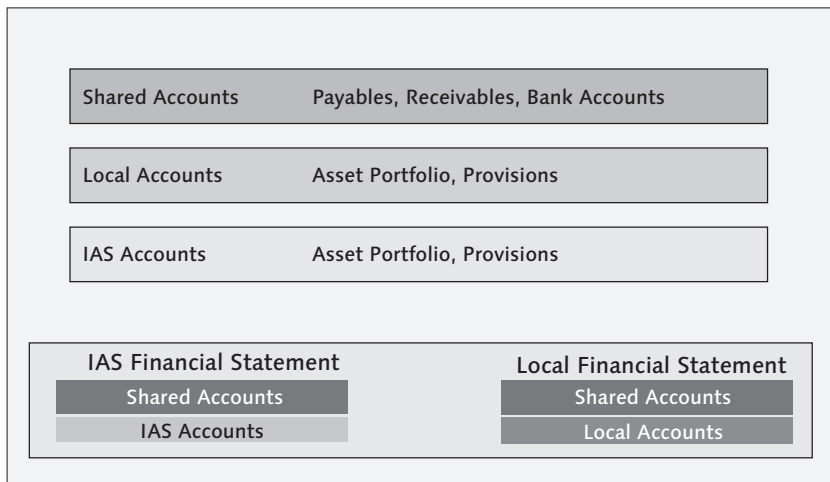


Figure 1.14 Mapping via Parallel Accounts

Local financial statement/IAS financial statement

Shared and local accounts are reported jointly as follows for a local financial statement:

- ▶ Joint accounts and IAS accounts are presented for the IAS financial statement.
- ▶ There are additional accounts for each accounting procedure. These accounts are followed by the specific postings with valuation variances for each accounting procedure.
- ▶ Separate retained earnings accounts also have to be created (local GAAP, US-GAAP/ IAS, joint accounts), as shown in Figure 1.15.

- ▶ Number assignments have to be specified for the accounts (number structure, number, or letter).
- ▶ An account assignment manual also has to be created.

Among other things, it is essential to keep multiple retained earnings accounts in the system (as shown in the lower part of Figure 1.15) if you want to use an accounts approach to map parallel accounting. The program for the balance carryforward then has to be re-started several times.

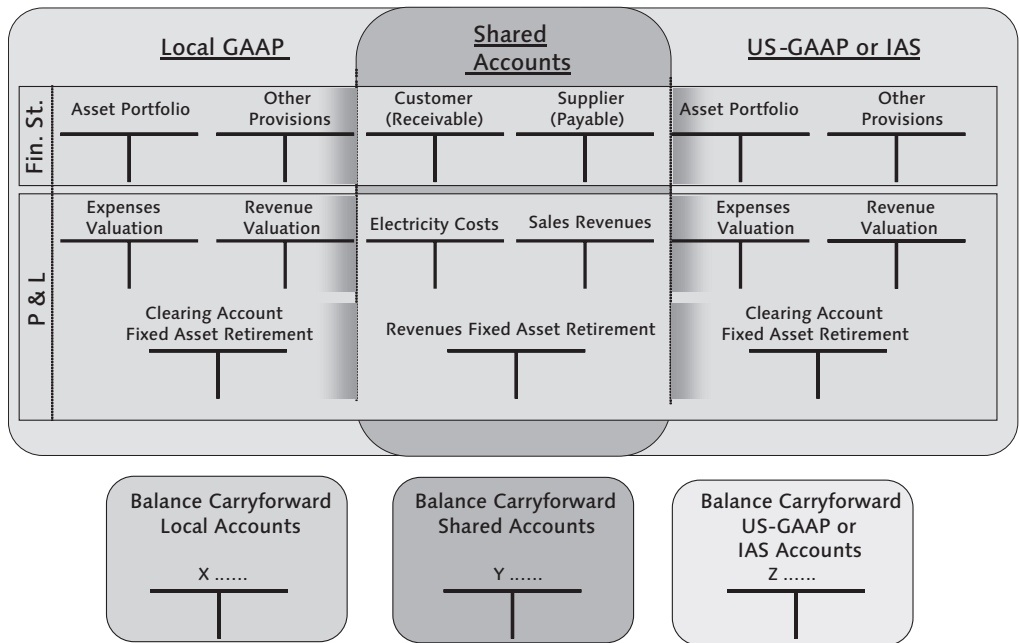


Figure 1.15 Accounts Approach

For further information on the ledger approach, see Chapter 4, Parallel Accounting—IFRS on the Advance.

1.3.3 Default Field Extension

More entities are updated in the totals table of New G/L (FAGLFLEXT) than in the classic totals table (GLT0). The new fields in New G/L are **Totals table FAGLFLEXT**

COST ELEMENT, COST CENTER, PROFIT CENTER, FUNCTIONAL AREA, and SEGMENT FOR SEGMENT REPORT.

Extended data structure

If you look at the database tables (see Figure 1.16), you see how the default data structure has been significantly extended.

<u>Classic General Ledger</u>			<u>New General Ledger</u>		
Totals Table GLTO			Totals Table FAGLFLEXT		
Some of the available fields:			Some of the available fields:		
Field	...	Short Description	Field	...	Short Description
...
BUKRS	...	Company Code	RYEAR	...	Fiscal Year
RYEAR	...	Fiscal Year	RACCT	...	Account Number
RACCT	...	Account Number	COST_ELEM	...	Cost Element
RBUSA	...	Business Area	BUKRS	...	Company Code
...	...	...	RCNTR	...	Cost Center
...	...	...	PRCTR	...	Profit Center
...	...	...	RFAREA	...	Functional Area
...	...	...	RBUSA	...	Business Area
...	...	...	SEGMENT	...	Segment for Segment Rep.
...
SE11_OLD					

Figure 1.16 Benefits in Detail—Extended Data Structure

Customer-specific fields

New G/L is extensible. Again, flexibility is crucial here; customer-specific or industry-specific fields can be incorporated, and totals for these can be updated.

Industry solutions

For industry solutions in particular—such as banking and insurance, as well as suppliers and public administration—this extensibility allows New G/L to be adapted flexibly. The example in Figure 1.17 illustrates options for an industry template for the public sector.

These new account assignment fields are available in FI G/L account postings, Materials Management (MM) inventory management, and MM purchasing, and are also updated in the CO line items.

Account assignment field and account assignment block

SAP recommends that you create the concept for your own account assignment field as early as possible, and that you make the changes in the account assignment block as well. Chapter 2, Design and Features of the Ledgers, explains how to extend the account assignment block.

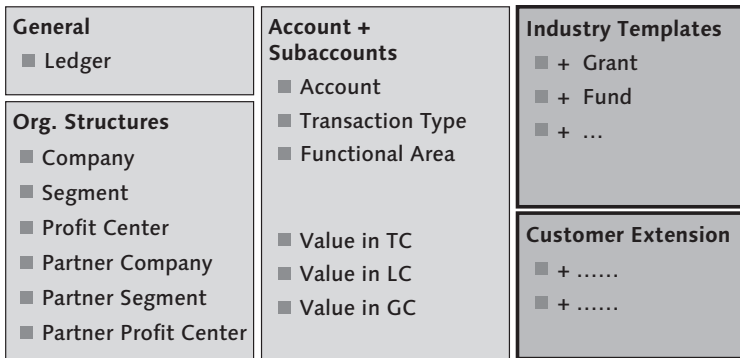


Figure 1.17 General Ledger in SAP ERP Standard Structure—Industry and Customer Extensions

1.3.4 Segment Reporting

New G/L provides the new “segment” entity for IAS and GAAP segment reporting purposes. The SEGMENT field is a standard account assignment object that enables reporting on an object level below the company code. “Segment” entity

The aim here is to obtain a highly detailed view of business segments such as markets or products (see Figure 1.18). Fields of activity

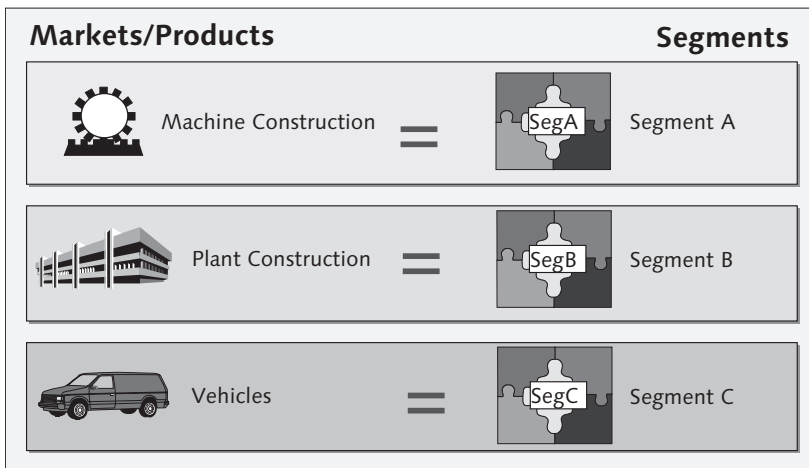


Figure 1.18 Using the “Segment” Entity

Derivation from profit center

The segment is also available in New G/L because the business area or profit center, or both, were often used for other purposes in the past and thus had to fulfill other requirements. The segment is usually derived from the profit center, as shown in Figure 1.19.

Determining segments using BAdI

In the posting process, the segment can be filled in manually or the system can propose one. There is also the option of determining the segment using a Business Add-In (BAdI). The definition name of the BAdI is FAGL_DERIVE_SEGMENT.

Display Profit Center

Drilldown | Period of Examination

General Data

Profit Center	1000		
Controlling Area	1000	CO Europe	
Validity period	01.01.1994	To	31.12.9999

Basic data | Indicators | Company codes | Address | Communication | History

Descriptions

Profit Center	1000	Status	Active
Analysis Period	01.01.1994	to	31.12.9999
Name	Motorcycles		
Long Text	Motorcycles		

Basic Data

User Responsible	HARTMANNJOE	Jörg Hartmann
Person Respons.	Smilla Schlude	
Department	FIN	
Profit Ctr Group	H1010	Vehicles
Segment	SEGA	

Figure 1.19 Deriving a Segment

The steps that are necessary to post, display, and evaluate the “segment” entity (see Figure 1.20) are described in Chapter 2, Design and Features of the Ledgers.

Enter Vendor Invoice: Company Code 0005

Tree on | Company Code | Hold | Simulate | Park | Editing options

Transactn: R Invoice | Bal.: 0,00

Basic data | Payment | Details | Tax | Notes

Vendor: 1000 | SGL Ind: | Invoice date: 24.04.2007 | Reference: | Posting Date: 24.04.2007 | Cross-CC no.: | Amount: 1.100,00 | EUR | Calculate tax | 1111 (Input tax 10%)

Text: | Payment terms: 14 Days 3 %, 30 Days 2 %, 45 Days net | Baseline Date: 24.04.2007 | Company Code: 0005 IDES AG NEW GL Frankfurt

Vendor: | Address: | Firma: C.E.B. BERLIN | Kolping Str. 15 | 12001 Berlin | 06894/55501-0 | Bank details

1 Items (No entry variant selected)

St	G/L acct	Short Text	D/C	Amount in doc. curr.	Loc. curr. a	T	Cost center	Profit center	Segment
<input checked="" type="checkbox"/>	417000	Purchased se	S Debit	1.100,00	1.100,00	11	100	1000	SEGA
			S Debit		0,00	11			

Figure 1.20 "Segment" Entity in FI Document

1.3.5 Document Online Split

In the past, it was possible to create balance sheets with a zero balance on the company code and business area levels. Profit center balance sheets could also be generated, although it was not always possible for these to have a zero balance. The new document-splitting function makes it possible for you to create balance sheets for any entity. A zero balance is then generated for the entity in question, such as a segment or profit center.

Document split

The entities that were defined in the configuration as document-splitting characteristics are projected into posting items without account assignments. See Chapter 5, Document Splitting, for details on the configuration.

Document-splitting characteristics

1.3.6 Real-Time Integration of CO into FI

Time-consuming reconciliation work between Financial Accounting (FI) and Management Accounting (CO) at the end of the period is no longer necessary because cross-entity processes in Controlling can be transferred in real time to New G/L.

Reconciliation work

Real-time integration Real-time integration from FI to CO did exist before SAP ERP. When recording an expense item for business expenses, you have to specify a single real CO object. In the posting process, a CO document and an FI document are created. The CO document posts the costs relevant to the expense item to the real CO object (see Figure 1.21).

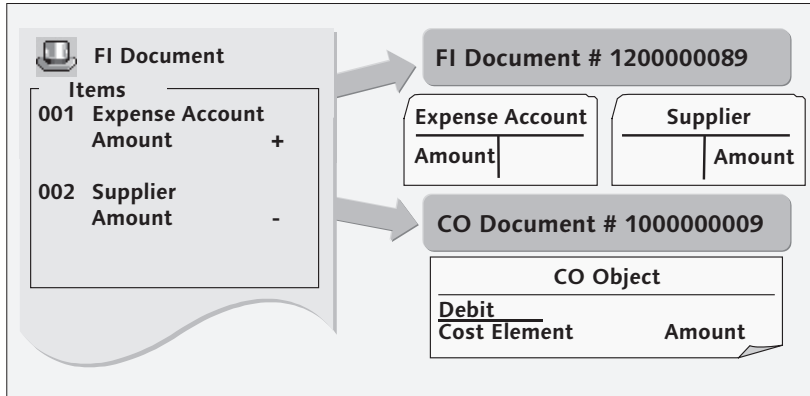


Figure 1.21 Real-Time Integration from FI to CO

Integrating in the opposite direction, from CO to FI (see Figure 1.22), was not possible in real time in previous releases. This applied, for example, to characteristics changes for processes or transactions, such as period-based allocations (assessments/distribution), manual repostings in CO, activity allocations, and the settlement of orders or projects.

Reconciliation ledger The reconciliation ledger, which was maintained in Cost Element Accounting, always had to be used to reconcile CO with FI.

Summary standardizing entries or reconciliation postings had to be carried out per cost element or expense account over periodic program runs.

Chapter 3, Integration in Financial Accounting, uses examples to illustrate the posting process and the corresponding configuration in New G/L.

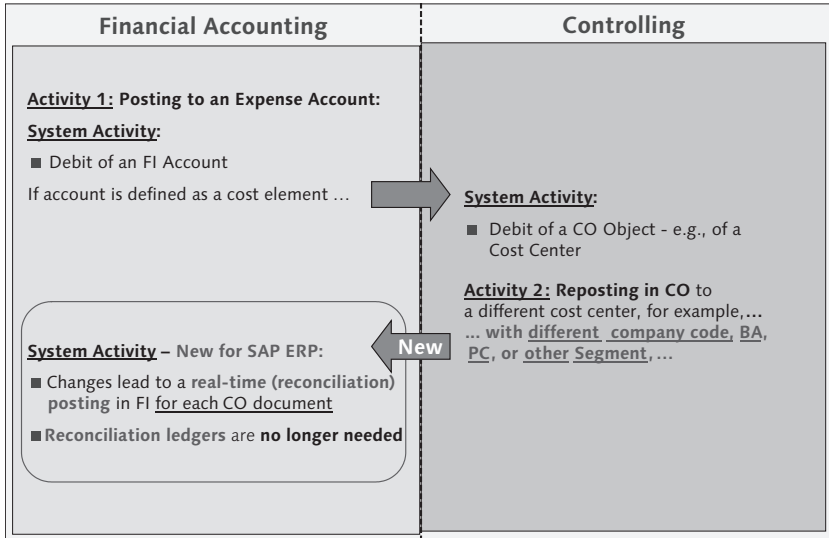


Figure 1.22 Real-Time Integration from CO to FI

1.4 Conclusion

New G/L represents a paradigm shift in Financial Accounting in SAP ERP systems. The addition of multidimensionality and customer-specific fields removes the fragmentation of previous versions. The time and effort previously required for reconciliation has become a thing of the past. Thus, using New G/L removes the need to use several separate components.

Subsequent chapters explain how to activate the various scenarios and how new G/L affects business processes.

Index

A

Account assignment block, 27, 38
Account assignment field, 26, 38
Account determination, 239, 243
 G/L accounts, 249
 posting specification, 248
Accounting code, 247
Accounting interface, 21
Accounting standard, 48
Accounts approach, 48, 94
Accounts payable accounting (FI-AP), 48
Accounts receivable accounting (FI-AR), 48
Activation date, 364
Active (document) split
 example, 299
Activity allocations, 42
Actuals, 299
Additional account assignments, 84
Allocations, 111
Architecture of New G/L, 33
Archived documents, 404
Assessment, 111, 112
Asset Accounting (FI-AA), 48, 221
Asset acquisition, 215
Asset Explorer, 218
Asset retirement with revenue, 219
Asset under construction (AuC), 217
Assigning scenarios, 67
Assignment monitor, 146
Audit requirement, 64
Authorization check, 137
Authorization management, 134, 135
Authorizations, 99
Average rate, 52

B

BAdI
 FAGL_DERIVE_SEGMENT, 40, 81, 396

FAGL_MIGR_SUBST, 396, 421
 FAGL_UPLOAD_CF, 396
Balance carryforwards, 418
Balance display, 33
Balance sheet, 23
Bank selling rate, 52
BAPI
 BAPI_FAGL_PLANNING_POST, 130, 131, 132
BDIFF logic, 406
Business Add-In (BAdI) BAdI, 40
Business area, 24, 40
Business Area balance sheet, 74
Business Area scenario, 73
Business consolidation, 23
Business Content, 91
Business Function
 FIN_GL_CI_1, 116, 274
Business planning, 23
Buying rate, 52

C

Capitalization versions, 224
Cash Generating Unit, 434
Changes in Financials, 20
Changes in provisions worksheet, 89
Classic General Ledger, 23, 45
Classic totals table (GLT0), 37
Classifying Special G/L Transactions, 335
Clearing
 manual, 139
Clearing account, 312
Clearing line item, 298
Company code currency, 50
Company-wide controlling, 28
Complete ledger, 55
Compliance, 21
Consistency, 20
Consistent document splitting concept, 295
Consolidated financial statement, 34, 48

- Consolidation staging ledger, 23, 88
 - Consolidation system, 23
 - Consolidation transaction type, 23, 88
 - Constant, 313
 - Consumables, 227
 - Controlling
 - repostings*, 179
 - Controlling area, 97
 - Corporate governance, 29
 - Corporate management
 - internal*, 294
 - Corporate Performance Management (CPM), 23
 - Cost center, 38, 147
 - Cost Center Accounting, 97
 - Cost center category, 97
 - Cost center master record, 149
 - Cost center reposting, 180
 - Cost center standard hierarchy, 97
 - Cost element, 38, 42
 - Costing sheet, 230
 - Cost of Sales Accounting, 24, 93
 - Cost of Sales Accounting ledger, 23
 - Cost of Sales ledger, 25, 95
 - Cost of sales ledger (Ledger OF), 45
 - Cumulative plan data entry, 125, 129
 - Currencies, 49
 - Currency type, 50
 - Current assets, 225
 - Customer fields, 98
 - Customer-specific account assignment fields, 98
 - Customer-specific fields, 38, 43, 299
- D**
-
- DART data extraction, 57
 - Data backup, 100, 415
 - Database indexes for totals tables, 102
 - Database table, 38, 46
 - Data basis
 - uniform*, 109
 - Data concept, 298
 - Data entry view, 299
 - DataSource
 - OFI_GL_10*, 91
 - OSEM_BCS_10*, 92
 - Data structure, 33, 38, 46
 - Data transfer
 - from general ledger accounting*, 92
 - with New G/L*, 125
 - without New G/L*, 123
 - Default account assignment, 311
 - account posting*, 312
 - bank subaccount*, 311
 - cash receipt*, 311
 - constant*, 313
 - Defining scenarios, 67
 - Delta posting, 217
 - Depreciation area 01 of Asset Accounting, 215
 - Depreciation posting run, 218
 - Deriving a segment, 79
 - Distribution, 111
 - Divisions, 73
 - DMIS, 381
 - Document display, 88
 - Document entry, 84
 - Document Online Split, 32
 - Document principle, 193
 - Document simulation, 88
 - Expert mode*, 300
 - Document splitting, 41, 293
 - activate*, 319
 - concept*, 295
 - configuration*, 304
 - Customizing*, 336
 - deactivate*, 319
 - define characteristics*, 310
 - functions*, 189, 295
 - hand down original information*, 299
 - invoice*, 296
 - motivation*, 293
 - payment*, 297
 - wizards*, 336
 - Document splitting characteristics, 41
 - Document splitting rule, 318
 - Document type
 - additional information*, 308
 - assign*, 306
 - Drilldown report

navigation, 173
 Drilldown reporting functions, 168

E

Enjoy transactions, 105
 European Union (EU), 34
 Exchange rate, 51
 Exchange rate type, 50
 Expense account, 42
 Expert mode, 300
 Extending the coding block, 98
 External activity, 216
 Extraction, 91

F

Fast close, 29
 Field
 customer specific, 299
 EPRCTR, 174
 HOART, 174
 ZZEPRCTR, 176
 ZZHOART, 176
 Field status, 83
 Field status group, 83
 Field status variant, 84
 FIFO, 227
 Financial Accounting, 20
 Financial statements for segments, 295
 Financial supply chain, 21
 Financial Supply Chain Management (FSCM), 21
 Finished products, 230
 Fiscal year variant, 46, 49, 52
 Fixed assets, 215
 Fixed valuation view, 64
 Flat-rate individual value adjustment, 234
 Flexibility, 45
 Follow-up costs, 184
 online posting, 184
 Foreign currency conversion, 239, 405
 Foreign currency valuation, 234, 242

Fragmentation, 29, 43
 Functional area, 24, 38, 46, 95

G

Gain, 220
 General Ledger 00, 45
 General ledger view, 69
 simulation, 300
 G/L account line item display
 navigation, 173
 Global company currency, 51
 Governance, 21
 Greenfield approach, 433
 Gross procedure, 186
 Group currency, 50

H

Hard currency, 50
 Heterogeneous ledger environment, 29

I

IFRS International Financial Reporting Standard, 208
 Increased efficiency, 20, 21
 Index-based currency, 51
 Individual financial statement, 34
 Industry solutions, 38
 Industry-specific fields, 38
 InfoProvider OFI_GL_10, 92
 Inheritance, 315, 318
 deactivate, 315
 Integration with CO, 49
 Integration with subsidiary ledgers, 48
 Interfaces, 33
 Internal corporate management, 294
 Internal order, 216
 International accounting, 34
 International Accounting Standards, 77
 International Accounting Standards Board (IASB), 34

International Accounting Standards (IAS), 34, 294
 International Financial Reporting Standards (IFRS), 34, 208
 Inventory costing, 230
 Inventory valuation, 226
 Invoice reduction (MIRO), 193
 Item category, 304

L

Leading ledger, 47
 Ledger approach, 37, 48
 Ledger comparison, 411
 Ledger group, 58, 64, 252
 Library, 156
 License key, 380
 LIFO, 227
 Line item
 classify, 304, 307
 Line item display, 138
 Line item extractor, 177
 Lines of business, 73
 Local currency, 50
 Loss, 220

M

Maintenance transaction
 enhance, 178
 Management Accounting, 20
 Management and segment reporting, 23
 Management consolidation, 89
 Management report, 20
 Mandatory field, 310
 Manual clearing, 139
 Manual repostings in CO, 42
 Mass change transaction, 426
 Mass maintenance
 material master, 150
 Master data maintenance, 317
 Material cost estimate, 232
 Migration
 FAGLFLEXA, 423, 429

FAGLFLEXT, 423, 429
 FAGL_MIG_FICHAT, 425
 FAGL_MIG_OPITEMS, 416
 FAGL_SPLINFO, 421, 423, 429
 GCAC, 358
 GLFUNCT, 374
 GLPCT, 375
 GLT0, 374
 GLT3, 374
 RFAGL_SWAP_IMG_OLD, 358

Migration date, 364
 Migration plan, 382
 Migration year, 364
 Multi-dimensionality, 43
 Multilevel purchase order, 190

N

NMI_CONT, 381
 Non-leading ledger, 54
 Non-specified posting, 307
 Number range
 define, 115

O

ODS object, 92
 OI-managed accounts, 364
 Online posting
 follow-up costs, 184
 Organizational level, 78
 Overhead Cost Controlling (CO-OM), 28, 29

P

Packages, 382
 Paradigm shift in Financial Accounting, 43
 Parallel accounting, 32, 35, 208
 Parallel ledgers, 32
 Parallel valuation approaches, 49
 Partner profit center, 91

- Passive (document) split, 297
 - example, 302*
 - Performance, 102
 - Performance measurement, 23
 - Period accounting, 24
 - Period-based allocations (assessments/distribution), 42
 - Period control, 199
 - Period-end closing, 197
 - Periodic APC values posting, 221
 - Periodic processing, 351
 - Period lock, 204
 - Phase model of migration, 364
 - Phase 0, 364*
 - Phase 1, 365*
 - Plan data
 - balance carryforward, 129*
 - change, 113, 127*
 - transfer, 117*
 - transfer options, 125*
 - Plan data entry, 112
 - cumulative, 125, 129*
 - Plan data integration
 - for secondary cost elements, 117*
 - Plan line item, 120
 - Customizing, 121*
 - Planner profile
 - set, 114*
 - Planning, 122
 - Planning (account), 112
 - Planning document type
 - create, 114*
 - Planning (EHP3)
 - enhance, 116*
 - Planning integration, 115
 - activate, 117*
 - Planning layout
 - import, 113*
 - Plan version, 116
 - assign a fiscal year, 116*
 - define, 115*
 - Posting data, 364
 - Posting key, 83
 - Posting log, 245
 - Posting period, 52
 - Posting period variant, 49, 52
 - Practical example
 - consistent document splitting concept, 295*
 - Product Cost Controlling, 28
 - Profitability Analysis (CO-PA), 28
 - Profitability key figures, 76
 - Profit and loss (P&L) statement based on cost-of-sales accounting, 23
 - Profit and loss statement, 23
 - Profit Center, 38, 40, 46
 - financial statement, 110*
 - Profit Center Accounting (EC-PCA), 28, 76, 109
 - Profit center authorization check
 - activate, 136*
 - Profit center consolidation, 90
 - Profit center ledger, 23
 - Profit center ledger (Ledger 8A), 45
 - Profit center update
 - assign, 134*
 - Program SAPLFSKB, 105
 - Project-based migration, 373
 - Provisions, 250, 257
 - Provisions report, 205, 256, 258, 259, 260, 261, 262, 263, 265, 266, 267, 268, 269, 274
 - Purchase order
 - create, 190*
 - multilevel, 190*
- ## Q
-
- Quantity difference, 192
 - Quick Viewer, 154
- ## R
-
- Raw materials, 227
 - Real-Time Integration, 42
 - activate, 184*
 - CO-FI, 33, 182*
 - Receivables adjustment, 237
 - Receivables valuation, 234
 - Reconciliation account
 - assign, 119*

Reconciliation ledger, 27, 179
 Reconciliation work, 22, 41
 Reliability, 29
 Remote cube, 91
 Report, 33
 test run, 163
 transfer, 163
 Reporting requirements, 20
 Report Painter, 154
 define reports, 158
 library, 157
 transfer reports, 153
 use, 154
 Report Writer
 components, 156
 library, 156
 transfer reports, 153
 Representative ledger, 54, 64
 Retained earnings accounts, 37
 Return on Investment (ROI), 76
 Revenue and cost controlling, 28
 Risk factors, 22
 Risk Management, 20, 21

S

Sample account method, 284
 SAPF180, 405
 SAPF190, 411
 SAP List Viewer, 153
 SAP Note 826357, 109
 SAP Note 1009299, 117
 SAP Query, 154
 Sarbanes-Oxley Act, 22
 Scenario, 66
 assign, 67
 Cost Center Update, 97
 Cost of Sales Accounting, 93
 Preparations for Consolidation, 88
 Profit Center Accounting, 152
 Profit Center Update, 76
 Profit Center Update, 89
 Segmentation (FIN_SEGM), 73, 77
 select, 109
 Screen variants, 105
 Secondary cost element, 112

Securities valuation, 243
 Segment, 38, 46
 Segment entity, 39
 Segment reporting, 32, 39, 45, 77
 SEM-BCS, 89
 Sender and Receiver Business Area, 75
 Service-based migration, 373
 Set, 162
 Settlement of orders, 42
 Special G/L transactions, 332
 down payment, 333
 incoming invoice, 333
 release down payment, 334
 Special Ledger (FI-SL), 23, 27, 45
 Special period, 53, 62
 Splitting method, 300
 Splitting rule, 321
 example, 322
 standard configuration, 321
 Staging InfoProvider, 91
 Standard price, 226, 230
 Standard reporting, 143
 Standard totals table
 FMGLFLEX, 46
 Standard totals table FAGLFLEX, 37, 46
 Stock transfer, 316
 Strategy management, 23
 Substitution, 96, 165
 Supplies, 227

T

Table
 BKPF (document header), 57
 BSEG_ADD, 58, 60
 BSEG (document line items/item), 57
 FAGLFLEXP, 122
 V_FAGL_SEGM_PRCT, 81
 Tax assessment, 56
 Total Cost of Ownership (TCO), 29
 Totals, 298
 Totals table
 activate, 113
 table GLFUNCT, 54
 table GLPCT, 54
 table GLT0, 54

Trading partner, 88
Transaction
 CNV_MBT_NGLM, 367, 381
 F-03, 277
 F.13, 277
 F13L, 277
 F.80, 405
 FAGL_ACTIVATE_OP, 285, 287
 FAGLBW03, 178
 FAGLCOFITRACEADMIN, 181
 FAGLL03, 142, 282
 FAGL_MIG_FICHAN, 424
 FAGL_MIG_SIM_SPL, 426
 FAGLP03, 120
 FAGL_PLAN_VT, 129
 FAGL_SWITCH_TO_OPEN_ITEM, 270
 FB01L, 62, 261, 377
 FB1S, 274, 277
 FB1SL, 138, 274, 277
 FB03, 141
 FB04, 279
 FB05L, 62, 274, 277
 FB50, 105, 199
 FB50L, 62, 199, 261
 FB60, 263
 FBCB, 420, 429
 FBL3N, 283
 FBRA, 279, 365
 FS00, 259
 FS15, 284
 FS16, 284
 *FSM**, 284
 GCAC, 411
 GLPLUP, 130
 GP12N, 126, 127
 KE55, 402
 ME21N, 190
 MIGO, 191
 MIRO, 192
 OB59, 407
 OXX3, 99
 SA38, 358
 S_ALR_87012328, 280
 S_ALR_87101048, 282

SE16, 81, 421
 SE37, 132
Transactional SEM-BCS InfoProvider, 91
Transaction currency, 49
Transaction figures, 24
Transaction KALC, 27, 179
Transfer, 316
Transparency, 20, 29

U

Uniform data basis, 109
US-GAAP, 208

V

Validation, 74, 365
Valuation area, 246
Valuation difference, 58
Valuation run, 237
Valuation variant, 231, 232
Value adjustment key, 235, 238
Value determination, 227
Variable, 162
Variant principle, 52
Version parameter, 122

W

Wizard document splitting
 configure, 338
 create rule, 345
Wizards, 336
Worklist
 manual processing, 151
WYSIWYG principle, 154

Z

Zero balance, 311