

SAP Account Determination

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2 General Ledger Transactions

General Ledger (G/L) Accounting is a central component in SAP Financials where monetary values corresponding to all business transactions are recorded.

Throughout the month, more often than not, G/L Accounting is at the receiving end of postings generated in other SAP components. For example, a goods receipt posted in Inventory Management creates a G/L entry to the debit inventory and credit clearing account. Similarly, an expense report posted in Accounts Payable creates a G/L entry to the debit travel expense and credit payables.

At the end of the month, as part of month-end processing, quarter-end processing, or year-end processing (collectively called period-end processing), you must carry out several activities in G/L Accounting in order to prepare financial statements that are in statutory compliance and reflect the state of the business as accurately as possible.

These activities typically include the reconciliation of numbers, the reversal of accrual entries from prior months, the creation of new accrual entries based on current month business, valuation of foreign currency transactions, adjustment postings for errors or reclassification, etc.

Some of these activities must be done manually—e.g., adjustment postings to correct errors. However, for some other activities, such as valuation of foreign currency, some level of automation can be introduced.

As you will see in this chapter, the G/L account determination process in G/L Accounting mostly uses the transaction key technique to obtain the required G/L accounts for business transactions.

2.1 Foreign Currency Transactions

In this day and age, it is very likely that at least some part of your purchase-to-pay process or order-to-cash process

(most likely, both) involves transactions in foreign currency—i. e., currency other than your own operating currency. Operating currency is the currency in which your company does most of its business and prepares its financial statements, such as balance sheets and income statements.

To prepare accurate financial statements, you must first convert foreign currency transactions to your operating currency using the currency valuation process. These transactions could represent entries posted to accounts maintained on an open item basis but denominated in operating currency (e.g., receivables, payables accounts), or they could represent transactions in an account that is denominated in foreign currency (e.g., bank account in foreign currency).

Figure 2.1 on the next page shows the menu path in the IMG that leads to where currency valuation configuration is done. Currency valuation uses the transaction key technique for G/L account determination. All transaction keys corresponding to currency valuation are grouped under Transaction Group **FWA** (Exchange rate differences).

Depending on the **Open item management** flag set in the G/L account master data (see Section 1.2), there are two different currency valuation methods and configurations of G/L account determination.

Open Item General Ledger Accounts

If the G/L account is maintained as an open item account, G/L account determination is configured under Transaction Key **KDF** (Exchange Rate Dif.: Open Items/GL Acct). This transaction key has two optional rule modifiers, which are:

- ▶ Currency
- ▶ Currency type

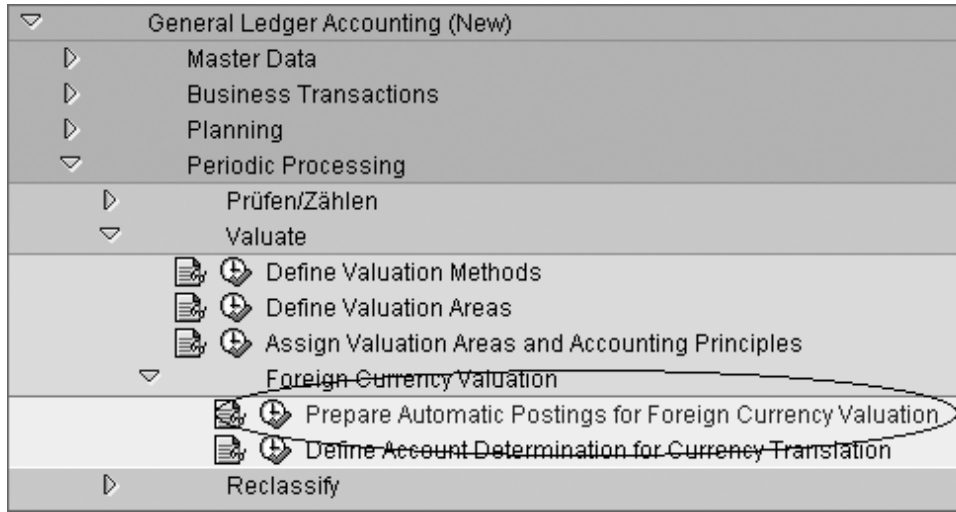


Figure 2.1 Currency Valuation in the Implementation Guide

Both of these can be used to carry out G/L account determination at a lower level of classification.

Figure 2.2 shows the G/L accounts available for posting. **G/L Account (00)** is the account maintained on an open item basis. Other accounts in Figure 2.2 are posted when valuation of this G/L account is carried out.

When an open receivable or payable item in foreign currency is cleared (paid or adjusted with an offsetting entry), any loss or gain due to exchange rate difference is posted to the **Exchange rate difference realized—Loss (01)** or **Exchange rate difference realized—Gain (02)** account.

Any gain or loss due to exchange rate difference at the time of currency valuation in open receivable or payable items in foreign currency (i. e., those that are not yet cleared) is considered unrealized.

During the currency valuation process, such unrealized loss is posted to the **Val.loss 1 (03)** account, and unrealized gain is posted to the **Val.gain 1 (04)** account. The offsetting entry for both of these accounts is posted to the **Bal.sheet adj.1 (05)** account.

If your corporate group currency is different from your operating currency, you may be required to submit your financial data in the group currency. You can do this by translating the entire financial statement from the operating currency to the group currency. If currency translation is carried out, SAP uses the following G/L accounts for posting exchange rate differences:

- ▶ Translation loss (06)
- ▶ Translation loss—offsetting (07)
- ▶ Translation gain (08)
- ▶ Translation gain—offsetting (09)

Chart of Accounts	INT	Sample chart of a
G/L Account	140000	(00)
Currency		
Currency type		
Exchange rate difference realized		
Loss		(01)
Gain		(02)
Valuation		
Val.loss 1		(03)
Val.gain 1		(04)
Bal.sheet adj.1		(05)
Translation		
Loss		(06)
Bal.sheet adj.loss		(07)
Gain		(08)
Bal.sheet adj.gain		(09)

Figure 2.2 Foreign Currency Open Item Accounts

Chart of Accounts:		INT	Sample chart of accounts	
Transaction		KDB	Exch. Rate Diff. using Exch. Rate Key	
Account assignment				
Exchange r...	Expense a...	E/R gains ...	Rolling Val...	Rolling Val...
	(10)	(11)	(12)	(13)
FRF				
INR				
USD				

Figure 2.3 Foreign Currency Ending Balance Accounts

From SAP ECC 5.0 onwards, SAP also provides programs to carry out translation of parallel currencies—i. e., a second or third currency maintained for the company code.

Ending Balance General Ledger Accounts

If a G/L Account is maintained as an ending balance account, G/L account determination is configured under Transaction Key **KDB** (E/R diff using Exchg Rate Key).

The rule modifier available for this transaction key is the exchange rate key. This is freely definable code that is maintained in the G/L account master (see Section 1.2). Figure 2.3 shows G/L account determination using the exchange rate key. In the figure, the exchange rate key corresponds to different currencies; however, it can refer to any user-defined criterion.

G/L account determination in this case is fairly simple. At the time of currency valuation, any loss or gain due to the exchange rate difference is posted to the **Expense account (10)** or **E/R gains account (11)** G/L accounts, respectively.

If you are using rolling valuation, SAP uses G/L accounts **Expense account—rolling valuation (12)** and **Revenue account—rolling valuation (13)** to post exchange rate loss or gain, respectively.

Other Accounts Relevant to Foreign Currency

There are few other accounts that are relevant for foreign currency valuation, if corresponding functionality has been activated and is being used. These are seen below:

► Document Split Functionality

If document split functionality is active, you can set up G/L accounts under Transaction Key **CEX** (Document split for currency exchange) for balancing entries.

This transaction key is configured using the menu path shown in Figure 2.1. The only rule modifier available for this transaction key is "debit/credit".

► Rounding Differences

If any rounding differences must be posted due to foreign currency transactions, these differences are posted to G/L accounts determined using Transaction Key **RDF** (Internal currencies rounding differences). This transaction key is also configured using the menu path shown in Figure 2.1, and again, the only rule modifier available for this transaction key is "debit/credit".

► Financial Statement Versions

A relatively new functionality in SAP allows foreign currency G/L account determination based on financial statement versions. This configuration is carried out via the menu path: **IMG • Financial Accounting • General Ledger Accounting • Periodic Processing • Valuate • Foreign Currency Valuation • Define Account Determination for Currency Translation**.

Figure 2.4 shows the maintenance of these G/L accounts. Fields (14) and (15) provide the exchange rate type that should be used to determine the effective exchange rate.

Chart of Accts	INT				
Valuation Area	<input checked="" type="checkbox"/>				
Fin. Stmt Vers.	INT				
Account Determination for Translation of Balances					
Fin. statmt itm	Debit bal. E/R type	Credit bal. E/R type	Bal. sheet adj.	Val. loss 1	Val. gain 1
1031000	(14)	(15)	(16)	(17)	(18)

Figure 2.4 Foreign Currency General Ledger Account Determination by Financial Statement Versions

For each financial statement item, any valuation loss or gain due to an exchange rate difference is posted to the **Val.loss 1 (17)** and **Val.gain 1 (18)** accounts, respectively. The offsetting entry for these accounts is posted to the **Bal.sheet adj. (16)** account.

This G/L account determination is maintained for a combination of charts of accounts, valuation area (optional), and financial statement version. Even though this configuration is relatively simple, it provides you with the ability to control, at a very detailed level, how exchange rate gains/losses are posted and presented in financial statements.

2.2 Other General Ledger Transactions

This section covers automatic G/L account determination for other functionalities in SAP.

Retained Earnings

One of the year-end closing activities at the end of a fiscal year is to carry forward G/L account balances to the next fiscal year.

For balance sheet accounts, balances are carried forward to the same G/L account in the next fiscal year. For income statement accounts, net income is calculated and carried forward to the retained earnings account in next fiscal year.

SAP determines the retained earnings account based on the income statement account type maintained in the G/L account master data (see Section 1.2). If required, you can have more than one income statement account type, and therefore more than one retained earning account.

As the configuration in Figure 2.5 shows, the balance of all income statement accounts of type **T1** will be carried forward to retained earnings account 330000, whereas the balance of all income statement accounts of type **T2** will be carried forward to retained earnings account 330001.

Chart of Accounts:	CANA
Transaction	BIL
Account assignment	
P&L statmt ...	Account
T1	330000
T2	330001

Figure 2.5 Retained Earnings Account

This configuration is implemented via the menu path: **IMG • Financial Accounting • General Ledger Accounting • Business Transactions • Closing • Carried Forward • Define Retained Earning Account.**

Inter-Company Transactions

SAP can post inter-company accounting documents by the direct or indirect specification of other company code(s). For example, you can enter a different company code in a line item when posting a manual journal entry in another company code; or if a vendor invoice is posted in one company code, you can pay for that invoice from a different company code.

It is configured under the menu path: **IMG • Financial Accounting • General Ledger Accounting • Business Transactions • Prepare Cross-Company Code Transactions.**

Transaction		BUY		Clearing between company codes	
Company Code 1					
Posted in		US01			
Cleared against		CA01			
Receivable			Payable		
Debit posting key			Credit posting key		
Account debit		(01)	Account credit		(02)
Company Code 2					
Posted in		CA01			
Cleared against		US01			
Receivable			Payable		
Debit posting key			Credit posting key		
Account debit		(03)	Account credit		(04)

Figure 2.6 Cross-Company Code Clearing Accounts

Such inter-company postings require clearing accounts in each company code, so as to analyze and settle inter-company receivables and payables. SAP uses Transaction Key **BUY** (clearing between company codes) for determining these G/L accounts.

Figure 2.6 shows the maintenance of inter-company G/L clearing accounts. In this figure, accounts **(01)** and **(02)** are posted in **US01** for receivables from **CA01** and payables to **CA01**. Accounts **(03)** and **(04)** are posted in **CA01** for receivables from **US01** and payables to **US01**.

Account Receivable/Accounts Payable Reclassification

Even though this activity refers to the adjustment of AR and AP documents, it is included in this chapter, because it is primarily used at the time of preparing financial statements.

The purpose of this activity is to group receivables and payables based on their maturity date, so that you can classify and report on short-term, medium-term, and long-term receivables or long-term payables.

Before you carry out this G/L account determination, you have to create different time frames by which you would like to group your receivables and payables. This configuration is carried out via the menu path: **IMG • Financial Accounting • General Ledger Accounting • Peri-**

odic Processing • Reclassify • Transfer and Sort Receivables and Payables • Define Sort Method and Adjustment Accounts.

D...	Time unit	Name
0	Year	Payables within 1 year
1	Year	Payables due between 1 - 5 yea
5	Year	Payables due after 5 years

Figure 2.7 Sort Method Definition

Figure 2.7 shows you three time frames defined for payables (you can select whether the time frames defined are applicable for customers and/or vendors). Even though the example shows time frames in years, you can define them for months or days also. For each time frame, SAP automatically generates a Transaction Key **Vxx** under Transaction Group **B12** (Receivables/payables sorting).

Subsequently, you can assign G/L account determination for each combination of AR/AP reconciliation account and transaction key generated in the previous step. Figure 2.8 shows the assignment of G/L accounts.

The target account **(02)** specifies the G/L account to which the balance as per the specified time frame is posted.

The adjustment account (01) specifies the G/L account to which the offsetting entry is posted.

Chart of Accounts		CANA
Transaction		V03
Account assignment		
Reconciliat...	Adjustment...	Targ.acct
140000	(01)	(02)

Figure 2.8 Reclassification Account Assignment

Bad Debt Reserve

This activity also refers to receivables in AR, but it is used during the preparation of financial statements. The purpose of this activity is to analyze open accounts receivables and then, based on assumptions, logic, and experience, determine what portion of the receivables you may not be able to collect. Based on this, you create a reserve that you can use in the future if indeed you are unable to collect those receivables.

Before you can set up G/L account determination for bad debt, you have to set up provision methods, where you specify the period after which an open receivable is moved to a special G/L account. A bucket consisting of the number of months and percentage is assigned to a provision method. If a receivable is due at least for that many months, then specific percentage of that receivable is put in the bad debt reserve.

As Figure 2.9 shows, you can assign four such buckets for each provision method. Here 15% is reserved for receivables due in two months, 25% is reserved for receivables due in three months, and so on.

Prov.	Per.	Mo	Perc.1	Mo	Perc.2	Mo	Perc.3	Mo	Perc.4
CNS	1	2	15	3	25	4	50	6	100

Figure 2.9 Bad Debt Provision Method

SAP uses Transaction Key ACC (Provision for doubtful receivables) for this G/L account determination. It can be

configured via menu path: IMG • Financial Accounting • Accounts Receivable and Accounts Payable • Business Transactions • Closing • Valuate • Reserve for Bad Debt • Define Accounts for Reserve for Bad Debt.

2.3 Accrual Transactions

You use accrued expense or accrued revenue to record expenditure or revenue for activities that have already occurred but for which you haven't received or generated invoices or official documents. This functionality can be useful for any periodic postings that are based on amount or value—e.g., contract transactions like insurance contracts or leasing contracts, or periodic subscriptions, etc.

SAP has introduced a useful feature called the Accrual Engine in Financials. It lets you set up accruals based on user-defined criteria, and then the system handles calculation, recalculation, and posting on a periodic basis.

Note

The discussion in this section focuses only on what SAP calls manual accruals that use the Accrual Engine.

Accrual Engine

Figure 2.10 shows the different parts of the Accrual Engine. The Accrual Engine posts accrual amounts for accrual objects. An accrual object can be any contract, order, agreement, etc. that is to be accrued over a period of time.

The **Company Code** and **Accrual Method** are assigned to the accrual object as its attributes. An accrual method is just a function module that determines how the accrual is calculated. SAP provides function modules for standard accrual methods, such as linear accruals, period-specific linear distribution, day-specific linear distribution, etc.

The **Accrual Type** represents the type of accrual, such as cost, revenue, discount, etc. An accrual object is assigned one of the accrual types as its attribute. There can be multiple accrual types assigned to an accrual object only if the accrual object has multiple components.

This can be the case, for example, if a contract has a revenue component as well as a cost component, both of which must be accrued over the life of the contract.

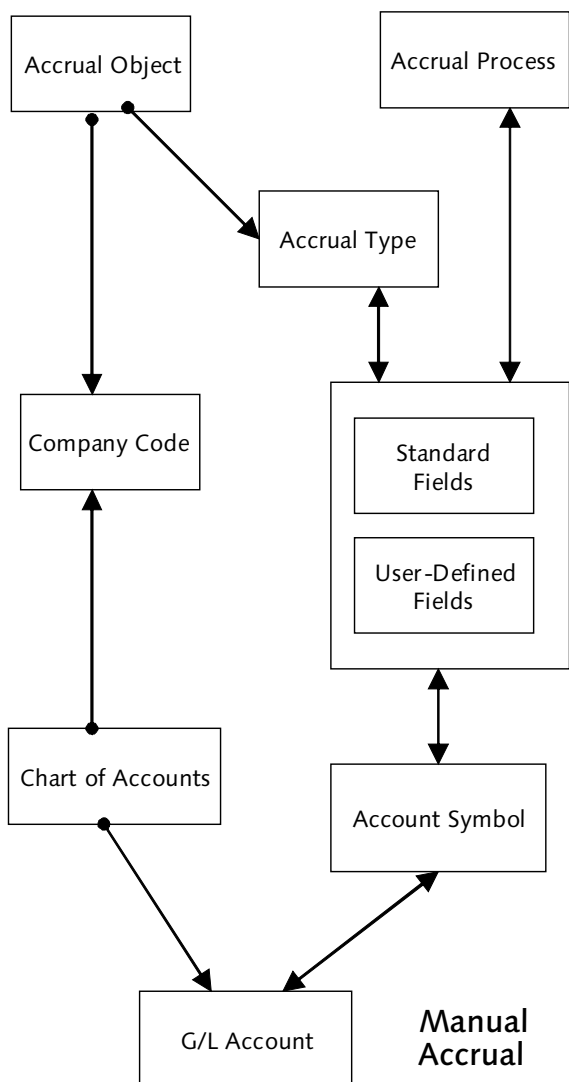


Figure 2.10 Accrual Engine

The **Accrual Process** in the Accrual Engine determines what types of postings are implemented for the accrual. There are three different types of accrual processes, which are:

- ▶ **Opening Posting (I)**
Creates the accrual by posting the total value that is to be accrued
- ▶ **Periodic Posting (P)**
Posts a periodic amount (usually) from the accrual account to the income statement account
- ▶ **Final Posting (F)**
This posting is made only if the accrual is terminated before the end of the accrual period. Depending on the configuration setting, either no further accrual

posting occurs, or the remaining portion of the accrual amount is posted immediately in the period in which termination occurs.

For the purpose of G/L account determination in the Accrual Engine, you can use standard fields that are available in a standard SAP system and user fields for which you must do additional configuration. Standard fields include Accounting Principle, Accrual Process, Accrual Type, etc.

The following subsection describes how G/L accounts are determined based on account determination objects associated with the Accrual Engine.

General Ledger Accounts for the Accrual Engine

In a simple account determination setup for accruals, for a combination of standard fields and user fields, the following two G/L accounts are assigned:

- ▶ **Start Account**
Account to be posted from (credit)
- ▶ **Target Account**
Account to be posted to (debit)

Depending on the accrual process (opening, periodic, or final) and accrual type (cost, revenue, or discount), the start and target accounts are different—e.g., the target account is the accrual account for opening posting, whereas it is the income statement account for periodic posting.

However, this account determination logic becomes difficult to maintain if there are multiple company codes that use the same accrual logic but different charts of accounts.

For this type of situation, SAP provides extended account determination that uses symbolic account logic. Instead of the account determination referring to an actual G/L account, it refers to symbolic accounts. In a different step, individual G/L accounts are assigned to symbolic accounts by means of user-defined rules.

2.4 Summary

In the G/L Accounting component, most of the G/L account determination functionality provided assists in period-end closing activities.

This chapter focused only on G/L account determination. However, when implementing the currency valuation functionality, you should also take into account all applicable statutory guidelines to determine the G/L accounts to be processed, the exchange rate(s) to be used, and how to treat exchange rate difference(s).

The Accrual Engine is a powerful tool that provides a virtual accrual subledger with the ability to create self-correcting, mass processing of accruals that are tied together via business documents (such as contracts or orders).

In Chapter 3, we will discuss G/L account determination in the other two most commonly used Financials components: Accounts Receivable and Accounts Payable.

2.5 Reference

This Reference section provides technical details relevant to G/L account determination for general ledger transactions.

Configuration Transactions

Table 2.1 provides a list of the configuration transactions for the account determination objects discussed in this chapter.

Transaction Code	Description
OBA1	G/L account determination for foreign currency valuation
OBYA	Maintain inter-company clearing G/L accounts
OB53	Maintain retained earnings accounts
OBBV	Assign AR/AP adjustment accounts
OBXD	Maintain bad debt reserve accounts
ACACAD	Accrual account determination (simple or extended)
ACACADMETASGL	Accrual account determination strategy
ACACTREE01	Create accrual objects

Table 2.1 Configuration Transactions

Tables and Structures

Table 2.2 contains a list of the tables and structures used to store data relevant for the G/L account determination discussed in this chapter.

Table/Structure	Description
T030S	For ending balance G/L accounts
T030D	For open item G/L accounts
FAGL_T030TR	For currency translation
T030	For retained earnings accounts, bad debt accounts
T030U	For AR/AP adjustment accounts
R030	For inter-company clearing accounts
ACEDSASSGMT	Standard account assignment for accrual objects
ACEDSOI_ACCOUNTS	Accounts for accrual postings per accrual item
ACEOBJ	Accrual objects

Table 2.2 Tables and Structures

Enhancements

Table 2.3 provides a list of the enhancements that can be used to influence G/L account determination in transactions discussed in this chapter.

Enhancement	Description
F1040001	Reserve for bad debt—calculate percentages

Table 2.3 Enhancements

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