In this chapter excerpt, you’ll learn how to perform your key general ledger accounting tasks. After an overview of the record-to-report process, you’ll walk through the master data and see how to post, park, hold, and reverse journal entry documents.

“General Ledger Accounting”

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Chapter 3
General Ledger Accounting

The general ledger is the ultimate collecting pot of all financial information. After all information has been recorded and the books have been closed, reporting can begin. This chapter covers all standard activities in the general ledger, including the master data, daily accounting transactions, bank accounting, closing, and reporting.

In this chapter, we’ll get started with the general ledger accounting process itself. This process is often referred to as record-to-report as transactional data has first been recorded and reconciled before financial information can be reported completely and accurately.

On our journey through the general ledger, you’ll first learn about the general ledger master data. We discuss how to set up accounts, chart of accounts, and balance sheet structures before turning to how to process transactional data on accounts. We also cover a couple of things to be considered when entering a journal document. We then dive deeper into bank accounts and bank accounting because a big portion of general ledger entries is made up of payment transactions coming from bank statements. We end the chapter by explaining two period-end activities: closing the period and reporting financial information. In this context, we cover the financial reporting capabilities of SAP S/4HANA, in particular some new reporting features using SAP Fiori apps instead of SAP GUI.

3.1 Record-to-Report

From a legal perspective, financial accounting is a compulsory function for any businesses because every company—even if it’s a very small one—needs to record financial transactions, fulfill tax reporting requirements, and meet statutory obligations. Timely, complete, and accurate financial accounting also assists management in
building better business controls, monitoring the financial situation, measuring profitability, and supporting management for better decision-making.

Record-to-report is a financial and accounting management process which ensures that all business transactions (e.g., sales, purchases, payments, etc.) are recorded completely and accurately within an accounting system and its (sub-)ledgers and that all entered transactions are ultimately collected and recorded in the general ledger.

Our focus in this section will be on the SAP record-to-report processes, which include the activities of subledger closing, reconciliation, periods processing, recording and adjusting journal entries, and financial reporting.

Let’s start by discussing the subledger closing concept in SAP S/4HANA.

3.1.1 Subledger Closing

A subledger is a ledger that contains all the detailed information from a subset of transactions. Regularly, all transactions or balances of subledger accounts are rolled up into the general ledger. Typical subledgers in financial accounting are accounts receivable, accounts payable, and fixed assets ledgers. In the accounts receivable subledger, customer invoices and customer payments are stored as well as detailed information about the transaction dates, billing information, services provided, goods shipped, payment type, and so on.

In a broader sense, material management (more specifically, the material ledger) is also a subledger to the general ledger because inventory movements will also be rolled up into the general ledger. Traditionally, subledger transactions are aggregated reflected in the general ledger on a periodical basis. Therefore, if you’re looking for some general ledger information in an account that contains this aggregated level of information, you must then access the subledger to get the full information regarding the relevant transactions.

With SAP R/3 in the early 1990s, all mentioned subledgers had been integrated in real time in the general ledger. Now, with SAP S/4HANA, also subledger transaction details can be shown through general ledger reporting functionalities since the database for all ledgers—subledgers and general ledgers—is one big table called ACDOCA. You learned about this concept in Chapter 1, Section 1.2, when we introduced the Universal Journal.

However, the concept of a fully integrated accounting system only works without trouble if the system is set up correctly and if users enter and maintain master data accurately. To get a better understanding of what this means, let’s look at the accounts payable subledger and the vendor account master data.

As you know, a vendor is a company supplier from whom you purchase goods or services. Every vendor master record belongs to a subledger account. All the vendor transaction details are maintained in the accounts payable subledger, which then rolls up into a general ledger account. In this case, this roll-up account is called accounts payable reconciliation account. You can find this reconciliation account in the master record of a vendor account, as shown in Figure 3.1.

Figure 3.1 Reconciliation Account 21100000 for Business Partner/Supplier 9970000037

SAP Fiori App

The corresponding SAP Fiori app is called Manage Business Partner Master Data (F3163). It’s visually and functionally the same as SAP GUI.

As a prerequisite of the subledger closing, all subledger transactions should be recorded completely. Depending on the subledger type, there are clearing accounts...
to be considered (e.g., fixed assets clearing, bank account clearing, and goods receipt/invoice receipt [GR/IR] clearing account) and valuation runs (foreign currency valuation, inventory valuations, assets depreciations, etc.) to be performed. After that, especially in fixed assets and the material ledger, subledger periods have to be closed. A reconciliation process with the general ledger is only possible after performing these closing activities in the subledgers.

### 3.1.2 Reconciliations

As explained in the previous section, financial accounting contains several subledgers, including accounts payable, account receivable, and fixed asset accounts. Each customer, vendor, and asset is created in a separate account in a subledger that is linked with a certain reconciliation account. When you create a vendor account, for example, the system prompts you to enter a reconciliation account. A **reconciliation account** is considered a control account to perform the reconciliation between the subledgers and the general ledger. For each entry posted in the subledger, the same amount is automatically updated to the related reconciliation account.

To create a reconciliation account in SAP S/4HANA, you must follow the same method used for all other general ledger accounts with some additional attributes that need to be configured.

Follow the application menu path **Accounting • Financial Accounting • General Ledger • Master Records • G/L Accounts • Individual Processing • Centrally**, or enter Transaction FS00. You’ll arrive at the **Edit G/L Account Centrally** screen.

Click on **More** to switch to the **Create G/L Account Centrally** screen, as shown in Figure 3.2, where you must enter the company code and the general ledger account number, which you’re going to create. Fill out the following tabs:

- **Type/Description**
  - In the **Type/Description** tab, select **Balance Sheet Account** in the G/L Account Type dropdown, and select **Recon.account AP/AR** in the Account Group dropdown. Under Consolidation Data in Chart of Accounts YCOA Standard Chart of Accounts, enter the **Group Account Number**.

- **Control Data**
  - In the Control Data tab, choose Vendors for Recon. Account for Acct Type. As a result, you’re creating a reconciliation account for vendors’ subledger accounts. It’s recommended to enter **Sort key “001”** under Account Management in Company Code, if you want the transactions posted to this account presorted by posting date, as shown in Figure 3.3. Alternatively, entering the **Sort key “002”** will presort account entries by document number.

- **Create/bank/interest**
  - In the Create/bank/interest tab, select the Field status group corresponding to the reconciliation accounts, as shown in Figure 3.4.
3.1 Record-to-Report

After you’ve entered the required data, click the Save button, and a Data Saved message will appear at the bottom of the screen.

Now, if you need to display the reconciliation account that you’ve just created or any other account, you must follow the same application menu path mentioned at the beginning of the section and enter the account number you need to show in the G/L Account field. For example, enter the reconciliation account "16000001" and then click the display icon  , as shown in Figure 3.5. To show other attributes of this account, you can click on other tabs, such as Control Data and Create/bank/interest.

With proper reconciliation accounts set up for all subledgers and the reconciliation account correctly entered in each customer and supplier master data (we’ll show how this is done later in this chapter and in Chapter 4), the subledger to general ledger reconciliation will never cause any trouble because it’s technically impossible to have deviations between the balance of the general ledger account and the sum of the corresponding subledger items. However, accountants like to reconcile balances. For this reason, there are a couple of reconciliation reports that show the accumulated
values of the subledgers and compare these values (either balances of subledger accounts or the sum of subledger posting document amounts) with balances of the general ledger reconciliation accounts. For each of the subledgers, we’ll show this in their respective subledger chapters: Chapter 4 (accounts payable), Chapter 5 (accounts receivable), and Chapter 6 (fixed assets).

3.1.3 Record and Adjust

After subledgers have been reconciled and closed for a specific period, general ledger document entries and adjustments can be posted. Some accounting processes may be still manual, although they can be automated. There might be an external payroll system, where personnel expenses and payments to employees are posted manually on a monthly basis. Additionally, some provisions, reserves, and accruals will be posted manually through a journal entry document. Moreover, some valuations, for instance, for inventory deprecations, may be posted manually on value adjustment accounts. You’ll learn how manual documents can be entered in the general ledger in Section 3.3.

After all manual journal entries are posted (in addition to the subledger postings) and all value adjustments are posted on correction accounts, financial accounting for a specific period is complete and periods can be closed (see Section 3.6.1).

3.1.4 Period Control

In this section, we’ll describe the system logic and the main requirements for period control. Period control is a procedure that calculates and determines the time portions of start and end dates for asset transactions. Period control can be set, for example, for acquisitions, retirements, intercompany transfers, revaluations, and so on. You can define posting periods in the fiscal year variants and can open or close these posting periods for posting. Although you can open some periods in the same time, usually only the current posting period is open for posting.

You can define a posting period by following the path Accounting • Financial Accounting • General Ledger • Environment • Current Settings • Open and Close Posting Periods, or by entering Transaction FAGL_EHP4_T001B_COFI. The complete steps for defining the posting period are discussed in Section 3.6.1.

3.1.5 Reporting and Analysis

SAP S/4HANA offers all the features you need for reporting. For statutory reporting, you find the following most important general ledger reports:

- **Financial statement**
  This report allows you to quickly retrieve any balance sheet and profit and loss (P&L) statement of any period for any company you held in SAP S/4HANA. It always includes the comparison to the prior year or any prior period you want to compare with.

- **Trial balance**
  This report shows you all account balances of a company for a certain period.

- **Compact document journal**
  This report provides you with a complete list of all financial accounting documents of the period selected.

Follow this application menu path to access all the reports you need: Accounting • Financial Accounting • General Ledger • Information System • General Ledger Reports.

SAP Fiori Apps

Following are the corresponding SAP Fiori apps for these reports:

- **Display Financial Statement (F0708)**
  The report generated from this app is much easier to read than the financial statement report from SAP GUI. Further, selecting fields and setting filters are easier to apply than in the SAP GUI version.

- **Trial Balance (F0996A)**
  Thanks to a navigation panel, the Trial Balance app has easy-to-use drag-and-drop capabilities for selecting fields and dimensions. The filters applied are always shown at the top of the screen.

- **Audit Journal (F0997)**
  With this app, you can generate the document journal lists for any company and for any period. It’s easier to select fields and to add filters than the compact document journal in SAP GUI.

The SAP Fiori apps have the advantage that you see the selected fields and the applied filters in the same screen with the results.

At this point, we just want to make you familiar with the SAP GUI menu path and the existence of corresponding the SAP Fiori apps. All general ledger reports from SAP GUI and from SAP Fiori apps mentioned here are explained in Section 3.7.
To query and analyze accounts and documents, there are a couple of reports available, which you can use to display single journal entry documents, or you can browse document entries on accounts:

- **Display Document**
  Here you can view and analyze any posted general ledger document. You just enter the Document No. and the relevant fiscal year, and you'll find it displayed.

- **Display Account Line Items**
  Here you can browse all line items posted to a selected general ledger account.

To display a single document, follow the application menu path `Accounting • Financial Accounting • General Ledger • Document • Display` or enter Transaction FB03. To analyze line items on an account, go to `Accounting • Financial Accounting • General Ledger • Account • Display/Change Line Items or Line Item Browser` or enter Transaction FAGLLO3 or Transaction FAGLLO3H.

### SAP Fiori Apps

The corresponding SAP Fiori app for displaying general ledger documents is Display Journal Entries in T-Account View (F3664). This app has the advantage that it visualizes the journal entry on T-accounts.

The corresponding SAP Fiori app to display general ledger account line items and balances is called Display Account Line Items in General Ledger (F0706). It's more convenient than the SAP GUI version because the selected fields and entered filters are always shown at the top of the screen.

For searching and analyzing any account or document entries in the general ledger, you can also use the Audit Journal app (F0997) mentioned earlier. The Audit Journal app is a very flexible tool that can be used for multiple purposes.

We'll explain how to analyze accounts and documents with examples in Section 3.7. So far, this has been a quick walk through the general ledger accounting record-to-report process. We now need to discuss general ledger accounting in a more detailed way. Let's start by diving into the general ledger master data.

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### 3.2 General Ledger Master Data

**Master data** remains unchanged over a long period of time and contains information that is repeatedly required in the same way. In financial accounting, there are general ledger accounts, customer accounts, banks, and fixed assets. Each type of master data is necessary to operate specific business processes.

In the general ledger, the following master data is managed:

- General ledger accounts
- Chart of accounts
- Financial statement versions

General ledger account master data deals with accounting transactions, especially with how they are posted and how the posting is then processed. Before starting a posting to an account, master data of this account must already exist; otherwise, it isn’t possible to perform this transaction. So, master data has an important role in SAP and all its business processes. It’s only created once and is used over a long period of time for financial accounting and management.

Another attribute you have to know about master data is that although it can be created separately for each module, it can be assigned to and used in other modules as well. For example, if you’ve created an asset master record in asset accounting, you can also reference it in both purchase orders and financial accounting transactions.

Now that you have some basic understanding of master data, we’ll explain and analyze the structuring and modeling of the financial accounting master data. Then, we’ll walk through each of the three types of general ledger master data in detail.

#### 3.2.1 Master Data Structure

Master data for general ledger accounts and profit centers in SAP GUI are found in the SAP user menu. Unfortunately, the maintenance of financial statement versions can only be accessed through the Customizing menu.

You can follow these paths for the SAP user menu and the Customizing menu:

- **SAP user menu**
  `Accounting • Financial Accounting • General Ledger • Account • Master Records • G/L Accounts`
3.2 General Ledger Accounts

General ledger accounting in SAP S/4HANA manages general ledger account master data, posts financial journal entries, and runs financial statements. It also contains and maintains internal management reporting requirements.

**Note**

A new feature of SAP S/4HANA is that cost element master data has merged with general ledger master data so that the cost element definition is now part of general ledger master data maintenance. The former transaction codes to create, change, or display cost elements (Transactions KA0*) now go directly to Transaction FS00.

From a financial accounting perspective, a general ledger account is the element where general ledger journals are posted by debit and credit entries. All accounting takes place on accounts. In school, you may have learned how to draw T-accounts where debit and credit amounts must be shown. In SAP S/4HANA, general ledger account master data is one of the most important kinds of master data because it plays a major role in the process and data integration model. Generally speaking, there are four types of general ledger accounts:

- **Balance sheet account**
  Balance sheet accounts are used for any kind of assets, liabilities, and equities.

- **Nonoperating expense and income**
  This type of expense or income isn’t attached to sales as revenue or cost of sales account.

- **Primary costs or revenue**
  As mentioned in the note above, management accounting is integrated into financial accounting. They together build one common data basis. Primary costs include material costs, personnel costs, and energy costs. They come from a purchase with an external party. The same applies to primary revenue.

- **Secondary costs**
  Secondary costs are typically overhead costs that stem from cost allocation. They also stem from the accumulation of primary costs, which are allocated to other cost elements in management accounting, such as cost centers, projects, or other cost carriers.
By following the menu paths in the previous section, you’ll arrive at the screen shown in Figure 3.7. Here, you can see the four general ledger account types in the Edit G/L Account Centrally screen by selecting the G/L Account Type dropdown.

Next to the account type, the Account Group is also very relevant, as shown in Figure 3.8. The account group defines whether the account is conceived to be used for manual general ledger postings or whether it’s part of the integration model in SAP S/4HANA. If the account group is a reconciliation account (Recon.account AP/AR, Fixed asset accounts, Liquid funds accounts, or Materials management accounts), manual general ledger postings are denied by the system. The general ledger posting is done as soon as a subledger transaction is entered. If the account group comprises G/L accounts or Income statement accounts, manual general ledger entries can be posted.
and their basic structure in the chart of accounts remains slightly stable during a certain fiscal year.

The chart of accounts represents the inventory of all the assembled general ledger accounts, which are assigned to a company code. The first step you need to follow after you set up the financial accounting is to define the structure of the chart of accounts with a solid and static ground basis for financial reporting. Considering that there could be a large number of general ledger accounts, SAP S/4HANA enables you to fragment them into groups.

To view and define account groups and their ranges in a general ledger account, use the following path: Tools • Customizing • IMG • SPRO – Execute Project • SAP Reference IMG • Financial Accounting • General Ledger Accounting • Master Data • G/L Account • Preparations • Define Account Group, or enter Transaction OBD4.

The Change View "G/L Account Groups": Overview screen appears (see Figure 3.9). In this screen, you can see the chart of accounts number, account group, names, and ranges of account numbers.

![Figure 3.9 Defining the Account Group](image)

Select any of these records, and the Maintain Field Status Group: Overview screen appears, in which you can change any attribute of the chart of accounts and account group, as shown in Figure 3.10:

- **Account management**
  Here you can decide whether the master data fields Open Item Management, Sort Key, Authorization Group, and Administrator are suppressed or displayed in the master data and whether they are optional or required fields.

- **Document entry**
  Here you can decide whether the master data fields Reconcile.acct Ready for Input, Field Status Group, Post Automatically Only, and Supplement Automatic Postings are suppressed or displayed in the master data and whether they are optional or required fields.

- **Bank/financial details**
  Here you can decide whether the master data fields Planning Level, Commitment Item, Relevant to Cash Flow, and House Bank are suppressed or displayed in the master data and whether they are optional or required fields.

- **Interest calculation**
  Here you can decide whether the master data field Interest Calculation is suppressed or displayed in the master data and whether it’s an optional or a required field.
3 General Ledger Accounting

3.2.3 Chart of Accounts

The chart of accounts is a list of general ledger accounts that contains information on all general ledger accounts, such as the account number, account name, general ledger account type, how an account functions, and how a general ledger account is created in a company code. It’s always important to keep in mind that financial reporting is based on general ledger account transaction details and balances.

When a chart of accounts is assigned to the company code, the general ledger is updated according to this chart of accounts. This chart of accounts becomes the operating chart of accounts, which is used for the daily postings in this company code.

If there are multiple company codes and you want to harmonize the general ledger reporting, you have the following options:

- You can use the same chart of accounts for all company codes if the company codes all have the same requirements for the chart of accounts set up. This could be the case if all company codes are in the same country.
- You can assign up to two additional charts of accounts if the individual company codes need different charts of accounts. This could be the case if company codes exist in multiple countries.

In SAP S/4HANA, charts of accounts function in three different ways:

- **Operating chart of accounts**
  This type contains the general ledger accounts that you use for posting accounting entries during daily operations. It’s assigned to a company code through Transaction OBY6 and is used for both financial accounting and controlling. The operating chart of accounts contains the expense and revenue accounts that are also components of controlling.

- **Group chart of accounts**
  This type contains the general ledger accounts of the entire company group and is used for consolidation purposes.

- **Country-specific chart of accounts**
  This type contains the general ledger accounts needed to meet a country’s specific legal and tax requirements in case of multinational companies where a separate company code is assigned for each country. The same Transaction OBY6 is used to assign to a company code.

To see the charts of accounts assigned for your company, use the following path:

**Tools** • **Customizing** • **IMG** • **SPRO – Execute Project** • **SAP Reference IMG** • **Financial Accounting** • **General Ledger Accounting** • **Master Data** • **G/L Account** • **Preparations** • **Edit Chart of Accounts List.** Double-click this transaction, and the screen shown in Figure 3.11 appears.
The corresponding SAP Fiori app is called Manage Chart of Accounts (F0763A). After you open the app, you’ll arrive at a listed chart of accounts and their descriptions from which you can select the desired chart of accounts to continue in the previous function of master data maintenance. In Figure 3.12, you can select the chart of accounts that you need to consider, and then click the Go button.

In Figure 3.13, you can see the results for the selected criteria.

To define the financial statement version in the systems, use the following path:

- Tools • Customizing • IMG • SPRO – Execute Project • SAP Reference IMG • Financial Accounting • General Ledger Accounting • Master Data • G/L Accounts • Define Financial Statement Version.

After you double-click Define Financial Statement Version, another screen called Change View “Financial Statement Versions” appears from where you can select the needed financial statement version. In this example, 1720 has been chosen, as shown in Figure 3.14.
You can define a new financial statement version for a specific chart of accounts by making a selection in the Chart of Accounts field, by checking the Group Account Number checkbox for a group chart of accounts, or by assigning none of the general specifications (see Figure 3.15). Click the Save button to save your new financial statement version.

To edit a financial statement version, a shortcut has been provided that is much more convenient. Go to the general ledger to view any general ledger account by following the path Accounting - Financial Accounting - General Ledger - Master Records - G/L Accounts - Individual Processing - Centrally.

Click on Edit financial statement version at the top of the screen shown in Figure 3.16, and select the FS Version code that you’re going to edit from the popup that appears, as shown in Figure 3.17.
After you've selected the financial statement version and clicked the green checkmark, you reach the Change Financial Statement Version screen, as shown in Figure 3.18. In this screen, you can edit the assignment of general ledger accounts to a financial statement line item. In this case, let's edit the financial statement line item Trade Receivables – Domestic. You can assign single accounts or account ranges From Acct to To Account. In this example, assign the account number 1219200 to the financial statement line item Trade Receivables – Domestic. The account always will be shown in this financial statement line item regardless of whether it has a debit or credit balance because both the D (debit) and C (credit) checkboxes are selected.

After you've entered a specific account or an interval of accounts, click the continue icon, and then click the Save button at the bottom-right corner of the main screen.

SAP Fiori App
The corresponding SAP Fiori app is called Maintain Financial Statement Versions (OB58). The Maintain Financial Statement Versions app is visually and functionally the same as the SAP GUI transaction.

Now that you understand how to set up and change the general ledger master data, you're ready to enter transactional data in the general ledger. The next section explains thoroughly how documents can be preliminarily entered, posted, and reversed in the general ledger.
3.3 General Ledger Posting Documents

A manual posting in the general ledger will create a journal entry document without any connections to subledgers or any business transactions entered in SAP S/4HANA. Some accounting processes generally aren’t fully supported with automated functions, such as provisions, accruals, or valuation adjustments for certain assets and liabilities. For these purposes, manual general ledger postings are usually required.

The creation of a manual journal entry is subject to many restrictions. Not all general ledger accounts can be used for manual postings because there are some technical accounts, such as reconciliation accounts, that are blocked for manual postings. Further, a couple of other conditions need to be met before a general ledger document is recorded accurately. During the creation of a journal entry document, SAP S/4HANA checks whether debits and credits are balanced (according to the accounting balancing principal, any posting document should net to a balance of zero) and whether all accounting-relevant and required attributes are entered completely.

In this section, you’ll learn how to post journal entry documents, how to park and to hold them, and how to reverse posting documents.

3.3.1 Journal Document Entry

A journal entry document—like any type of transactions entered in SAP—consists of document header information (e.g., company code, transaction currency, posting date, document date, document type, and description) and document body information (e.g., debit and credit accounts and amounts, tax codes, and other accounting information, including profit center, cost center, posting line description, etc.).

To create a journal entry document (referred to as a general ledger account document in the system), you can choose one of the following options:

- **Enter Transaction FB50.**
- **Use the following application menu path in SAP GUI: Accounting • Financial Accounting • General Ledger • Document Entry • Enter G/L Account Document.**

The Enter G/L Account Document entry screen appears, as shown in Figure 3.19. The fields that appear on the document details may vary depending on your system configuration and editing options. The document is divided into a document header and line items. The document header contains information that applies to the entire document, such as the Posting Date, the Document Date, or the information in the Reference field. There can be between 2 and 999 line items that contain information referring to the individual items, such as the posting key or account number.

**Document type SA** is the default document type for Transaction FB50.

![Figure 3.19 Enter G/L Account Document Screen](image)

In this screen, you can see all available fields to be filled. There are two tabs: **Basic Data** and **Details**. In the **Basic Data** tab, enter the Document Date, Posting Date, and document Currency. In the **Reference** field, for example, you enter the document number of an original document, which is external to your system, or a contract number to which the transaction refers. In the **Doc.Header Text** field, it’s recommended to enter informative text related to the transaction. SAP S/4HANA proposes the company code currency in the **Currency** field. If you want to post the document in a different currency, you can change this default value using the input help by pressing the (F4) key in this field.

In the **Details** tab, you can enter some additional information in relation to the basic data entered. For example, you can obtain the exchange rate for the amounts posted in a foreign currency.

Some fields are already prepopulated with the default values, such as the **Posting Date**, which takes the current date by default. You can define certain values as default values by clicking the **Editing options** button in the menu bar of the **Enter G/L Account Document** entry screen to open the screen shown in Figure 3.20.
In this screen, the posting date is set as the default value for the document date. You can also define a specified option for the document type in the Doc.Type Option dropdown, such as displaying the document type, defining it as an input field, displaying it with a short name, and other available options. To apply the relevant changes, click on the Change user master button in the bottom right of the Accounting Editing Options screen. A message will appear informing you that the options were entered in the user master record.

After you’ve entered the basic data, you need to continue with the document items where at least two line items that net to a balance of zero must be created. In the bottom part of the entry screen shown previously in Figure 3.19, you can enter the general ledger account number for each item, indicate whether it’s a debit or credit posting, and enter the amount per item.

Keep in mind that you must have entered at least two items with cleared debit and credit amounts to turn the traffic light green and post the transaction successfully. You can check the traffic light signal under the Amount Information area in the entry screen (you’ll see that it’s green, in our example). If you have some posting transactions that require different fields/dimension (profit center, cost center, tax code, etc.) in the posting lines, you can look for an appropriate predefined screen variant. To select an appropriate screen variant, click the Tree on button next to the command field in the upper-left corner of the screen (refer to Figure 3.19). Another area with working templates will appear in which you can select a screen variant in the relevant list (shown in Figure 3.21). The Items area is then updated with the corresponding fields according to the selected screen variant.

After you’ve selected a screen variant, you can close the area by clicking the Tree off button. You’ll go back again to the entry screen where you can continue to prepare and obtain values in the individual line items.

If you double-click on a line item, a detail screen of the item appears where you can see additional input fields, as shown in Figure 3.22 for debit entry and Figure 3.23 for credit entry.
Typically, you enter a Cost Center, a Sales Order, and a work breakdown structure (WBS) element, if applicable. A WBS is a project or a part of a project. In every case, you should enter a description in the Text field.

After you’ve entered all the data in the document line items, you can post the document or simulate it to preview whether the posting is accurate or further changes are needed. To start the simulation of the general ledger document posting, click on the Simulate button in the top center of the entry screen (refer to Figure 3.19). If the simulation is unsuccessful, an error message appears. If it’s successful, a screen showing the document overview appears, as shown in Figure 3.24.

The next step after the simulation process is posting the journal voucher. You can click the Post button in the bottom-right corner of the screen. After a successful posting, a message with a document number appears in the bottom of the screen, as shown in Figure 3.25.
Each posted document contains data that uniquely identifies it:
- Document number
- Company code
- Fiscal year

**SAP Fiori App**
The corresponding SAP Fiori app is called Post General Journal Entries (F0718). The home screen is shown in Figure 3.26. This app is visually quite different, but the functionally is pretty similar to the SAP GUI version. As in SAP GUI, you have to enter the document header fields and then the line item fields. If you follow the tabs, you can attach any external document and enter some verbal description. The journal entry can be posted only if the balances offset to zero.

### 3.3.2 Post, Park, and Hold
In this section, we’ll demonstrate the steps to create general ledger accounting documents in different ways—post, park, and hold—and clearly distinguish the purpose of each method. When creating and posting documents, these features allow you to initiate a job and continue to work on it from the point where it was interrupted.

We’ll walk through each in the following sections.

**Posting**
The posting function has been explained previously in the process of journal document entry where you learned that for general ledger account postings, you have to enter document header data (document date, document type, company code, posting date, and currency) and data for the individual line items (see the previous section). Postings are always deposited as documents in the system, which then represents proof of a relevant business transaction. Each document has its own unique number. The process of posting occurs in this sequence: a posted document...
(i.e., a completed general ledger document) generates a general ledger accounting document number and accordingly updates the general ledger account balances.

**SAP Fiori App**
The corresponding SAP Fiori app is called Post General Journal Entries, which we discussed in the previous section.

**Parking**
Parking is a function you can use when a document is incomplete, and you need to make further changes, verifications, and approvals before the general ledger document posting. In addition, when you’re entering data, you may be interrupted or may not have all the necessary data (e.g., bank charges or the appropriate cost center), so you can park the document to temporarily save it without updating the transaction’s figures or general ledger account balances. Consequently, no number is assigned to the document. However, parked document data can be used for system evaluations; for example, parked invoice amounts can be used as a reference to calculate the advance return for tax on sales and purchases.

You can make the appropriate changes or delete the parked document for as long as it’s in the parked position.

To enter and park a general ledger accounting document, you can choose one of the following options:

- Enter Transaction FV50 in the command field.
- Follow the application menu path Accounting • Financial Accounting • General Ledger • Document Entry • Edit or Park G/L Document.

The Park G/L Account Document entry screen appears, as shown in Figure 3.27. The fields that appear in the Basic Data tab may be manually or automatically populated depending on the system configuration. In Figure 3.27, the Document Date field was manually chosen while the other fields (Posting Date, Currency, Document type, and Company Code) were populated by their default values. This was already explained in Section 3.3.1.

After you’ve entered the basic data, you need to populate at least two line items that net to a balance of zero, as shown in Figure 3.28. For each line item, you can enter the general ledger account number, indicate whether it’s a debit or credit posting, and enter the amount.
In the bottom-right corner, click the **Save parked document** button, and a message with the new parked document number will appear, as shown in Figure 3.29.

![Figure 3.29 General Ledger Document Parking Message](image)

Another similar function you need to know about is the **Save as Completed** option. Unlike the document parking function, however, it should be used when you're sure that the document is finalized and confirmed for its accuracy. This function is used as a last step for final approval prior to posting. Both parked documents and documents that are saved as completed can be modified before being posted.

To save a general ledger accounting document as completed, you must follow the same steps as for document parking. However, this time, click the **Save as Completed** button in the center of the menu bar, and a message with the new parked document number will appear in the bottom-left corner, as shown in Figure 3.30.

![Figure 3.30 General Ledger Document Save as Completed Message](image)

### Holding

**Holding** is a function that temporarily keeps data saved. You can use it if you have some incomplete data or are interrupted while creating the document. In this condition, as in the parking function, you can temporarily save the general ledger document without updating the transaction’s figures or general ledger account balances. Consequently, no number is assigned to the document. In this stage, the held documents can be modified, deleted, parked, or posted.

To hold a general ledger accounting document, you can choose one of the following options:

- Enter Transaction FB50 in the command field.

The **Enter G/L Account Document** entry screen appears, as shown in Figure 3.31. The data completeness isn't relevant in the case of the **Hold** function because there are no system checks implemented in that phase. You can hold a document even with only one completed line item, as shown in Figure 3.31.

---

**SAP Fiori App**

The corresponding SAP Fiori app is Park General Journal Entries (FV50). This SAP Fiori app is visually and functionally the same as the SAP GUI transaction. The preceding instructions can be used with both.
To continue with the holding process, press the \( \text{F5} \) key, or click on the Hold button on the menu bar. Another screen pops up requiring you to enter a Temporary Document Number, as shown in Figure 3.32.

To continue, press the \( \text{Enter} \) key, or click the Hold Document button in the Hold Document popup window. A temporary accounting document has been created, demonstrated by the held document number message in the bottom-left corner, as shown in Figure 3.33.

The corresponding SAP Fiori app to hold documents is the Post General Journal Entries app, as discussed previously. Holding documents with this app is very similar to the SAP GUI version. The only difference is that the Hold Journal Entry button is at the bottom of the screen (see Figure 3.34).
3.3.3 Recurring Documents

In this section, we’ll frame the system logic and requirements regarding the recurring documents function. Recurring documents are accounting transactions that are periodically repeated, such as monthly, quarterly, and yearly. Examples of recurring transactions include rental payments or insurance payments. They can be configured to run with a fixed run schedule, such as a standing order that everyone can maintain in the banking account for rental payment, loan installment, and monthly fees. The initial recurring entry document contains all the details and data required to be included in the frequent posting accounting documents. This document doesn’t affect the financial figures and account balances, but it is used as a master document entry on which the accounting documents are created after the scheduled program is executed.

Create Recurring Document

To create the initial recurring entry document, you can choose one of the following options:
- Enter Transaction FBD1 in the command field.
- Follow application menu path Accounting • Financial Accounting • General Ledger • Document Entry • Reference Documents • Recurring Document.

The Enter Recurring Entry: Header Data screen appears, as shown in Figure 3.35. In this screen, you first have to select the relevant company code for the recurring document. Then, fill in the fields in the following areas:

- **Recurring entry run**
  - **First Run On** refers to the first date when the accounting document will be carried out.
  - **Last Run On** refers to the last date when the accounting document will be carried out.
  - **Interval in Months** specifies the frequency of the run; for example, for a monthly frequency, you must enter “1”. **Run Date** specifies in which date of the month the recurring entry will be posted.
  - **Run Schedule** can be specified if there is some variability in the posting date.

- **Document header information**
  - Information entered in the Document header information is reflected in each accounting document that is created. Here, enter the **Document type**, the **Currency/Rate**, the **Translation dte** (translation date) of the currency conversion, a **Reference**, the **Document Header Text** and, in case of an intercompany transaction with your organization, the trading partner’s business area (Trading part.BA).

- **First line item**
  - At the bottom of the screen, you enter the data for the first line item, depending on whether it’s relevant:
    - **PstKy** (posting key): Indicates whether the posting line is a debit or credit item. The standard posting key for a debit is 40, and the standard posting key for a credit is 50.
    - **Account**: Number of the account.
    - **GL Ind** (general ledger indicator): Typically used when you post a down payment request instead of a customer invoice.
    - **TType** (transaction type): Helps to distinguish between transactions such as acquisitions, credit memos, good receipts, or asset retirements.
After you’ve entered the required data, press the enter key, and another screen appears to add vendor details in the first line item, as shown in Figure 3.36. You may choose a vendor if applicable for the recurring transaction. If you’ve chosen the posting key 31, you must enter a vendor because posting key 31 is used for supplier invoices, which require a vendor. In this example, Vendor 300 has been selected as an intercompany supplier for Company Code 2000.

In the bottom portion of the screen (Next line item), you can add a posting key (PstKy) and Account for the second line item. After entering all the data, click the Post button at the bottom right of the screen.

The Correct G/L account item screen, as shown in Figure 3.37. You can enter the Amount, fill in other fields (Cost Center, Sales Order, and WBS element), and enter a meaningful description in the Text field.

After you complete the second line item, click the Post button at the bottom right of the screen, and a message pops up saying that the document has been stored in the specified company code, as shown in Figure 3.38.
Now that you’ve created a recurring document, you can display it using Transaction FBD3 in the command field. In the **Display Recurring Document: Initial Screen**, you must enter the document number that you just created, the company code, and the fiscal year, as shown in Figure 3.39. After entering the values, click the *Continue* button or press the *Enter* key. The **Display Recurring Document: Data Entry View** screen appears showing the detailed recurring document (see Figure 3.40).

**Display Recurring Document**

- **First Run On:**
- **Last Run On:**
- **Run Schedule:**
  - Transfer amounts in local currency
  - Transfer tax amounts in local currency

**Document Header Information**
- **Document Type:**
- **Currency/P辅币:**
- **Document Header Text:**
- **Translation:**
- **Translation Date:**

**Data Entry View**
- **Document Number:**
- **Company Code:**
- **Fiscal Year:**
- **Period:**
- **Transfer Amounts:**
  - **In Local Currency:**
  - **In Other Currency:**

**Table:**
- **Account:**
- **Description:**
- **Amount Current:**
- **Tax:**

Figure 3.37  Adding the General Ledger Account in the Second Line Item

Figure 3.38  Recurring Document Entry Message

Figure 3.39  Displaying the Recurring Document Using Transaction FBD3

Figure 3.40  Recurring Document Overview
On this screen, you can press the (F5) key or click the hat icon in the menu bar to display the document header details, as shown in Figure 3.41. To display the recurring entry data, press the (F7) key (see Figure 3.42).

![Figure 3.41 Recurring Document Header Details](image)

Now, going back to Figure 3.40, you can change the current display by clicking the icon in the menu bar. The **Change Recurring Document** screen appears. To display another recurring document, you click the icon, and the **Other Document** window pops up where you can input the document number you want to display, as shown in Figure 3.43. Click on the confirm (checkmark) button, and the new document number will be displayed in the **Display Recurring Document** screen.

![Figure 3.42 Recurring Document Entry Data](image)

![Figure 3.43 Changing the Recurring Document](image)
SAP Fiori App
The corresponding SAP Fiori app is called Manage Recurring Journal Entries (F1598), as shown in Figure 3.44. With this app, you can do all that you can do with SAP GUI Transaction FBD1 (create), Transaction FBD2 (change), and Transaction FBD3 (display) regarding recurring journal entries. This app is functionally similar to the SAP GUI processes we’ve described previously.

Figure 3.44 Managing Recurring Journal Entries in SAP Fiori

3.3.4 Post with References
Through this function, post with references, SAP S/4HANA allows you to easily create and post a document copying the accounting data from an existing posted document. You may need to make some additional changes through the several flow control indicators, depending on your current document specifications. For example, your new general ledger document consists of different amounts from the existing posted document. At this point, you can select Don’t propose amounts in the listed flow control indicators. This means that you must enter amounts manually in the document line item. If you want a faster entry screen for general ledger account line items, you can select another flow control: Enter G/L account item. This means that line items will be processed from one screen only instead of separate screens for each item. If you don’t select any of the indicators, you can use the post with reference function to post a new document with the same details as the appointed existing document.

In this section, we’ll walk through how the post with reference function works. We’ll demonstrate with an example using these two flow controls.

To post a document using post with reference, you can use one of the following options:
- Enter Transaction FB50 in the command field.
- Follow application menu path Accounting • Financial Accounting • General Ledger • Document Entry • Enter G/L Account Document.

Either way, you’ll arrive at the Enter G/L Account Document entry screen shown in Figure 3.45. Choose More • Goto • Post with Reference. You can also use the shortcut (Shift)+F8.

Figure 3.45 Selecting Post with Reference

The Post Document: Header Data screen appears, as shown in Figure 3.46, where apart from the fields in the Reference area (Document Number, Company Code, and Fiscal
Year), you can select the Flow control indicators. In this example, choose Enter G/L Account Items and Do Not Propose Amounts.

<table>
<thead>
<tr>
<th>Flow Chart Indicator</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Generate Inverse Posting</td>
<td>This is the easiest way to reverse all debit and credit line items with one click. As a result, the reference document and the reversal document offset each other completely. No manual intervention is required.</td>
</tr>
<tr>
<td>Enter G/L Account Items</td>
<td>The reference document is copied, and the line items are then transferred to the fast entry screen for general ledger accounts so that several line items can be processed on one screen.</td>
</tr>
<tr>
<td>Do Not Propose Amounts</td>
<td>The new document takes all the same line items, omitting the amounts. The amounts therefore have to be entered manually.</td>
</tr>
<tr>
<td>Recalculate Days and Percentages</td>
<td>Payment terms from the reference document are copied into the new document. Days and percentages are recalculated taking the new dates into account.</td>
</tr>
<tr>
<td>Display Line Items</td>
<td>All the line items are copied from the reverence document in the new document individually.</td>
</tr>
<tr>
<td>Copy Texts</td>
<td>The text from the reference document is copied to the new document.</td>
</tr>
<tr>
<td>Transfer functional area</td>
<td>The functional area of the reference document is transferred to the new one. This isn’t a standard process. Generally, the functional area is derived by cost-of-sales accounting substitution.</td>
</tr>
<tr>
<td>Recalculate Local Currency Amounts</td>
<td>The local currency amount is converted and recalculated in case there are different currencies.</td>
</tr>
<tr>
<td>Copy Segment and Partner Segment</td>
<td>The segment and partner segments are transferred from the reference document to the new one (instead of deriving it via a defined rule).</td>
</tr>
</tbody>
</table>

Table 3.1 Flow Control List to Post with Reference (Cont.)

After you’ve reviewed the fields in the Reference section and the relevant indicators, press the Enter key to see the screen of the general ledger document creation process, as shown in Figure 3.47.
The document header contains data such as document date, posting date, company code, and currency from the referring document. You can edit the prepopulated fields and enter data in the other fields, such as the Document Number of the reference transaction, Doc.Header Text, and Reference. The Amount field is empty because you’ve already marked the flow control indicator as Do Not Propose Amounts in the previous step.

In the example shown in Figure 3.48, a prepopulated ready-to-post document has been generated from the reference document 10000000. After you’ve edited the header information, press the Enter key, and another screen will appear.

As you can see in Figure 3.49, both line items are displayed and populated in the screen. This is because you’ve already selected the flow control Enter G/L Account Items. You can now change the prepopulated debit and credit accounts as well as the amount. In this example, the general ledger account has been changed from 12543000 to 15200000, and the amount has been changed from USD 2,000 to USD 2,500.
Figure 3.49 Adding the Account and Amount in the General Ledger Account Line Items

After you’ve filled in the other relevant fields, such as **Tax code** or **Cost Center**, click the **Post** button in the bottom-right corner or press **(Ctrl) + (S)**. A message appears with the document number posted and a document display overview screen with both line items containing new document data (see Figure 3.50).

By following just these few easy steps, you can create and post a general ledger document referring to an existing posted document, making some or no changes in the relevant data.

---

Figure 3.50 Post with Reference General Ledger Document Message

**SAP Fiori App**

There is no corresponding SAP Fiori app as of SAP S/4HANA 1909.

Now that you’re more familiar with the general ledger document posting using quicker methods and post with reference, we’ll jump into the next section where we’ve described another similar function: post with clearing.

### 3.3.5 Post with Clearing

In this section, we’ll describe SAP’s clearing function and the concept of open items in financial accounting by showing you how to perform clearing of open items in SAP S/4HANA. First, however, you need to understand the concept of open items.
Open items are considered incomplete transactions, for example, pending customer payments. The financial documents that contain open items won’t get lost after being cleared but are stored in the system. When performing the clearing transactions, you enter a general ledger document line item and then select the open items to be cleared. In this step, a clearing document will be generated that consists of the item created manually and the offsetting entry created automatically to net the open item amount.

The post with clearing function is mostly used for the general ledger, accounts receivable, and accounts payable open items. In the accounts payable ledger, there is a standard automatic clearing program that performs clearing posting for several accounts with different currencies at the same time.

Let's assume you’re dealing with the standard supplier invoice case. You have an open item that stems from an invoice posting against a vendor account (supplier invoice). This open item will be closed through a payment to the vendor. By releasing the payment with the use of the clearing function, the open item will be cleared by the payment resulting in zero. The same logic is also followed for the open items in accounts receivable and any other open item in the general ledger.

To perform a posting with clearing, you can enter Transaction F-04 in the command field or follow application menu path Accounting • Financial Accounting • General Ledger • Document Entry • Post with Clearing.

The Header Data screen appears, as shown in Figure 3.51. On this screen, you can enter the required fields such as Document Date, Posting Date, Company Code, and Currency/Rate. In the Transaction to be processed panel, select Transfer posting with clearing. At the bottom of the screen, enter the values for the first line item of the general ledger documents: PstKy and general ledger Account number.

After you’ve filled in this data, press the Enter key to go to the Post with Clearing Add G/L account item screen, as shown in Figure 3.52.
On this screen, you enter the **Amount**, for example USD “500”, and enter the **Value date** for the date of the effectiveness of the clearing. Then, click the **Choose open items** button. The **Post with Clearing Select open items** screen appears, as shown in Figure 3.53.

The fields in the screen are already prepopulated by the company code and the account type. In the **Account** field, you enter the general ledger account containing the open item to be cleared. In the **Additional selections** area, you can select a field to find the open item easier. If you know the document number of the open item to be cleared, select **Document Number**, and click the **Process Open Items** button. Enter the **Document Number** in the screen that opens, and then click the **Process Open Items** button again. Ideally, you’ll find the open item you want to clear. If so, the found open item will show up in a new screen, and you just have to click the **Post** button to clear the open item.

Once cleared, documents can’t easily be reversed. They first have to be “uncleared” (reset) before they can be posted. We’ll discuss this in the next section.

**SAP Fiori App**

The corresponding SAP Fiori app is called **Clear G/L Accounts (F1579)**. With this app, you can manually clear general ledger account open items the same way you do with Transaction F-04.

In the start screen of the app, you can search for open items only by using three fields: **Company Code**, **G/L Account**, and **Posted By** (Posting By is a required field) (see Figure 3.54). If you want to use more fields to filter, go to **Adapt Filters**, where you can add up to five more filters: **Number of Open Items**, **Open Debit Amount**, **Open Credit Amount**, **Balance**, and **Alternative Account**.

In this example, the company code and the required posting date have been entered, resulting in four open items that can be cleared. The clearing process using SAP Fiori is easier. You click on the line where the open items are that you want to clear (e.g. the line with the three open items on account **12540000**), and another screen appears (see Figure 3.55). You select the items that you want to clear (e.g., items 2 and 3 are selected here), and the items move into the **Items to Be Cleared** window on the bottom right (see Figure 3.56). Just click the **Post** button, and you’re done.

---

**Figure 3.53** Post with Clearing Select Open Items Screen

**Figure 3.54** Clear G/L Accounts Screen
Figure 3.55  Clearing Open Items in General Ledger Accounts (1)

Figure 3.56  Clearing Open Items in General Ledger Accounts (2)
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<td>specifications</td>
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Jonas Tritschler, Stefan Walz, Reinhard Rupp, Nertila Mucka

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