

ACCOUNT DETERMINATION IN SAP® BUSINESS ONE



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This document is still under development. There are some account definitions missing. The recent document can be downloaded at: www.ggrenacher.ch/downloads

CHANGE LOG

Date	Remarks
2012-02-12	Creation of document.
2013-12-02	Sales > Down Payment Interim Account
2013-12-12	New section for fixed assets account determination added. The fixed assets sec-
	tion is only in draft status
2013-12-17	Added some account recommendations for Fixed Assets. Changed cover page.
2014-03-19	Added description of Expense clearing account (5.16)

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1 INTRODUCTION

A proper account determination is the base of every SAP[®] Business One project. If there are wrong settings and users are posting documents, it is quite hard to correct the wrong financial transactions, especially in the logistic scope.

1.1 ACCOUNT DETERMINATION IN SAP® BUSINESS ONE

This manual shows the account determination in the administration section of SAP[®] Business One. New warehouses or item groups inherit their G/L accounts from the general account determination. Also new Business partners inherit their control accounts. Documents like Inventory Revaluation or Period-End Closing contain default accounts, which are defined in the financial account determination.

Our opinion: Better spend some more time into this topic and check carefully all the settings with the accountant of the customer.

1.2 EXAMPLES

This manual shows for every case an example with print screens. For better understanding, the G/L accounts always have exactly the same name like the titles. But how to know, which account in a real project makes sense for a specific title? For this reason there is always a section called "Account Recommendations" with best practice examples.

1.3 ACCOUNT RECOMMENDATIONS

At the moment, there are only recommendations for Swiss accounts available. If somebody is interested to amend the document by adding account recommendations, please feel free to contact us.

1.3.1 SWITZERLAND



For Swiss account recommendations, we used the common "KMU Kontenrahmen". The book "Kontenrahmen KMU" from Walter Sterchi shows all relevant accounts and gives some background information. It's nice to have

ISBN-13: 978-3-9520486-1-0 · ISBN-10: 3-9520486-1-5

An alternative possibility to receive some information about Swiss chart of accounts is the website <u>www.buchen.ch</u>. It is possible to download a very compact chart of account as PDF file.



2 SALES

This section describes the sales tab of the SAP^{\oplus} Business One account determination. In this tab, there are two sections: The general and the tax section.

2.1 SALES GENERAL TAB

In the general tab, there are all regular account determinations from the sales side of $\mathsf{SAP}^{\texttt{B}}$ Business One.

G/L Account Determination									
Period Selection 2010	Ŧ								
Sales Purchasing Gene <u>r</u> al	I <u>n</u> ventory								
General Tax									
Accounts Receivable		Permit Change of Control Accounts							
Default Customer for A/R Invoice and 🛁	C99999	One time customer							
Payment									
# Type of Account	Account Code	Account Name							
Domestic Accounts Receivable	⇒ 110000	Domestic Accounts Receivable	-						
Foreign Accounts Receivable	⇒ 110100	Foreign Accounts Receivable							
Checks Received	⇒ 104000	Checks Received							
Cash on Hand	⇒ 100000	Cash on Hand							
Overpayment A/R Account	-> 390100	Overpayment A/R Account							
Underpayment A/R Account	-> 390800	Underpayment A/R Account	38						
Down Payment Clearing Account	-> 230010	Down Payment Clearing Account	33						
Realized Exchange Diff. Gain	-> 689201	Realized Exchange Diff. Gain (Sales)							
Realized Exchange Diff. Loss	-> 684201	Realized Exchange Diff. Loss (Sales)							
Cash Discount	-> 390000	Cash Discount							
Revenue Account	-> 320000	Revenue Account							
Revenue Account - Foreign	-> 320100	Revenue Account - Foreign							
Sales Credit Account	-> 320200	Sales Credit Account	-						
OK Cancel									

Image 1: Account determination, general sales tab

Control Accounts - Accounts Receivable								
#	Account Type Name	Account Code	Account Name					
1	Down Payment Receivables			-				
2	Open Debts							

Image 2: Control accounts in general tab

2.1.1 DOMESTIC ACCOUNTS RECEIVABLE

This account is the default control account, when a new local customer is added to the system. The account will be used, when creating a sales document for this business partner.

2.1.1.1 EXAMPLES

By adding the new client (customer / lead), the accounts receivable will be automatically filled in the business partner master data.

Business Partner Master	Data						
Code	C30000 Cus	tomer 💌		Local Curr	rency 🔻		
Name	Microchips AG		Account Balance		294'239.05 🌆		
Foreign Name			Deliveries		22'011.80 🚻		
Group	Grosskunden	Ŧ	Orders		17'102.55 🌆		
Currency	Schweizer Franken	Ŧ	Opportunities		з 🚹		
Federal Tax ID	CH679432						
Ge <u>n</u> eral Contact F General	Per <u>s</u> ons <u>A</u> ddresses Ta <u>x</u>	Payment Te	erms Payment System	Accounting	Properties Remarks		
Consolidating BP							
Payment Consolidation O Delivery Consolidation							
Control Accounts	110000		Domestic Account	ts Receivable			
Down Payment Clearin			Llown Payment (earing Account			

Image 3: New local client, accounting tab

After creating an invoice, this control account will appear in the journal entry in the tab *Accounting*. Also in the journal entry, this account will appear in the column *Control Acct*.

A/R Invoi	ce												
Customer		C3000	0		No.	Primär	223						
Name		Microc	hips AG		Stat	us	Open						
Contact P	Person	📫 Alexar	idra Deubi	er '	🕘 Post	ing Date	20.05.10						
Customer	Ref. No	L.			Due	Date	19.06.10						
Local Curi	Local Currency				Doc	ument Date	20.05.10						
	Conten	ts	Logistics	;	Accounting								
Journal	Remark	A/R I	nvoices - 1	C30000		roject		.					
Control	Account	1100	UU - Dome	estic Accounts	R								
	Journa	Entry											
Paymer	Seri	es N	umber	Posting Date	e Due	Date	Doc. Date	Remarks		🗌 F	ixed Exchange	Rate	
Paymer	Prim	iär 1	312	20.05.10	19.0	5.10	20.05.10	A/R Invoices - C3	0000				
	Orig	in	Origin N	o. Tran	is. No.	Template Typ	e Template	Indicator	Project				
Installn	⇒IN		223	1312	2				T	T E	U Report		
	Trar	ns. Code	Ref. 1	Ref. 2									
			▼ 223							Α	<u>u</u> tomatic Tax		
										P N	lanage WTax		
Sales Em													
Owner													
	▶Ехр	and Editing Mod	le										
Remarks	#	G/L Acct/BP	G/L A	.cct/BP Name		Control Acet	Debit	Credit	Tax Group	Tax Amount	Gross Value	Base Amount	
	1	📫 C30000	Microo	hips AG		⇒ 110000	CHF 538	.00					-
	2	📫 220000	Mehrv	vertsteuer		> 220000		CHF 38.00	A1			CHF 500.00	
	З	-> 320000	Reven	iue Account		-> 320000		CHF 500.00					
OK	4	⇒ 120000	Inven	tory Account		⇒ 120000		CHF 314.94					
	5	📫 420000	Cost o	of Goods Sold A	Account	📫 420000	CHF 314	.94					

Image 4: Sales Invoice with control account in the accounting tab, Journal entry with control account

2.1.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	1100 – Forderungen Schweiz (control account)		x

2.1.2 FOREIGN ACCOUNTS RECEIVABLE

This account is the default control account, when a new foreign customer is added to the system. The account will be used, when a sales document for this business partner will be created.

2.1.2.1 EXAMPLES

By adding the new foreign client (Customer / Lead), the accounts receivable will be automatically filled in.

Business Partner Master Da	Business Partner Master Data										
Code Name Foreign Name Group Currency Fordered Tax ID	C40000 Customer Earthshaker Corporation Grosskunden US Dollar	T	Account Balance Deliveries Orders Opportunities	BP Currer	1cy 296'061.09 24'487.90 18'075.03 4						
Federal Tax ID US567743 General Contact Persons Addresses Payment Terms Payment System Accounting Properties Remarks General Tax											
Consolidating BP	n	🔿 Deli	very <u>C</u> onsolidation								
Control Accounts Accounts Receivable Down Payment Clearing A			Foreign Account: Down Payment (s Receivable Clearing Account							

Image 5: New foreign client, accounting tab

After creating an invoice, this control account will appear in the journal entry in the tab *Accounting*. Also in the journal entry, this account will appear in the column *Control Acct*.

A/R Invoice												
Customer	📫 C40000		No. F	Primär	224							
Name	Earthshaker Cor	poration	Status		Open							
Contact Person	📫 Bob McKensly	*	Posting D	ate	21.05.10							
Customer Ref. No.			Due Date	;	20.06.10							
BP Currency	▼ USD	1.050000	Documen	it Date	21.05.10							
<u>C</u> ontent Journal Remark Control Account	s Logistic: → A/R Invoices → 110100 - Forei	s Acco	ounting BP Projec	t.		¥						
Bay Journal	intry	<u> </u>									[
Daymor Serie	s Number	Posting Date	Due Date	D	oc. Date	Remarks		Eixer	d Exchange R	late		
Paymer Prima	r 1313	21.05.10	20.06.10	2	1.05.10	A/R Invoices	- C40000		a exertarigo r			
Central Origin	Origin N	lo. Trans. No.	Ter	mplate Type	Template	Indicato	r Proiect					
Installn 📫 IN	224	1313					•	T EU F	leport			
Tran	Code Ref 1	Ref 2										
	▼ 224							Auto	omatic Tax			
								Man	age WTax			
Sales Em												
Owner												
▶ Expa	nd Editing Mode											
Remarks #	G/L Acct/BP G/L A	Acct/BP Name	ہے	ontrol Acct	Debit (FC)	Credit (FC)	Debit	Credit	Tax Group	Tax Amount	Gross V	
1	C40000 Earths	shaker Corporation		110100	USD 322.80		CHF 338.95					-abi
2	之 220000 🛛 Mehrv	wertsteuer	-	220000		USD 22.80		CHF 23.94	A1			
3	320100 Reven	nue Account - Foreign	=	320100		USD 300.00		CHF 315.00				

Image 6: Invoice with control account in the accounting tab, Journal entry with control account

2.1.2.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	1101 – Forderungen Ausland (control account)		х

2.1.3 CHECKS RECEIVED

This account defines the suggested account when booking an incoming payment by check.

2.1.3.1 EXAMPLES

The following form shows the payment means of an incoming invoice. In the tab *Check*, the defined account is already suggested.

aymei	nt Means							
Curren	су	CHF						
\square	C <u>h</u> eck	B <u>a</u> nk Trar	isfer (Credit Card	<u>C</u> ash			
G/L Ac	count	⇒ 104000	Ch	ecks Received				
<u> </u>	arch by Ban	k Code						
# Du	ie Date	Amount	Country	Bank Name	Branch	Account	Check	

Image 7: Payment means check tab of an incoming payment

2.1.3.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		х

2.1.4 CASH ON HAND

This account defines the suggested account when booking an incoming payment by cash. The finance account must have a *cash* flag in the chart of accounts settings.

2.1.4.1 EXAMPLES

The following form shows the payment means of an incoming invoice. In the tab *Cash*, the defined account is already suggested.

Payment Means				
Currency	CHF			
Check	Bank Transfer	Credit Card	<u>C</u> ash	
G/L Account	⇒ 100000	Cash on Hand		

Image 8: Payment means cash tab of an incoming payment

2.1.4.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	1000 – Hauptkasse (Cash account)		x

2.1.5 UNDERPAYMENT A/R ACCOUNT

SAP[®] Business One compares the amount paid to the amount due, and if the difference is less than the amount defined in the currency settings, the application automatically creates the appropriate transaction. If the amount is less than the amount due, it will take the underpayment account.

2.1.5.1 EXAMPLES

In the currency settings of CHF 2% difference is allowed.

Cu	rencies	- Setup				
#	Code	Currency	Intern	Incoming % Diff. Allowed	Outgoing % Diff. Allowed	
1	CAD	Kanadische Dollar	CAD			-
2	CHF	Schweizer Franken	CHF	2	2	
з	CZK	Tschechische Krone	CZK			

Image 9: Currency settings

There is an invoice in the system with 87.15 CHF. The customer pays only 87 CHF:

Incoming	Payments	:												
Code		-	C60000		Ouston	ier					No.	Primär		15
Name			SG Electronics		🔘 Ve <u>n</u> do						Postin	g Date		12.11.10
Bill To	Bill	To 🔻	Businesspark 3	2	O Accour	it					Due D	ate		12.11.10
			6020 Emmer	brücke							Docur	nent Date		12.11.10
			SWITZERLAN	,							Refere	ence		
											Trans	action No.		1397
Contact P	Person	-	Eric Schaller											
Project														
Payment	Reference	No.												
Colortor	Decum	Teacted	les Dan ma	at Date 1	Quardu	Total	alance Due Cask	Discount 0/	Total Bou	Total Daumont				
Selected	Docum	Insta 1 of 1	Im Docume	10.00 10 *	overdu	0.5.07.15	aance Due Cash	0 0000	Total Rou	Total Payment				CLE 07 15
	~ 243	1011	1114	20.09.10	1.5	CHP 67.13		0.0000						CHP 67.13 -
				Raumont Maans							2			
				Payment Means	,						<u> </u>			
				Currency	CHF									
				Cherk	Ba	w Transfer	Credit Card	Cath						
				Clock	/ Dg		Clear cara	Zasi						
				G/L Account		.01020	Post Ausgan	gszahlung						
				Transfer Date		.2.11.10								
				Reference										
														*
	1	_												P
											ent on Accourt	it 📃		0.00
														0.5.07.00
Description of the				-11							punc Due			CHF 87.00
Remarks	and a second second		Townships David											
Journal K	emarks		Incoming Payr	16					_		aice			
Const.	and loss from		la su al					Total		CHE 87.00				
Creat	ieu <u>o</u> y Payi	nent w	icaru					1010		011 07100				
OK		Cancel		Overall Amount		CHF 87.00					t Al	Select All	A	dd in Sequence
				Balance Due										
				1										
						1		Paid		CHE 87.00				
					Cancel	J		1 00		01.07.00				

Image 10: Incoming payment with underpayment

There will be no popup as usual when adding the document. It makes directly a journal entry with the difference.

Journa	al Entry											
Ser Prir	ries mär	Number 1397	Posting Date 12.11.10	Due Date 12.11.10	Doc. Date 12.11.10	Remarks Incoming P	ayments - C60000		Fixed Exchange	Rate		
Ori	gin	Origin I	No. Trans. No.	Template T	ype Temp	late Indica	tor Project					
⇒RC		15	1397				•		EU Report			
Fra ► Exp	ans. Code band Editing I	Ref. 1 15 Mode	Ref. 2						A <u>u</u> tomatic Tax Manage WTax			
#	G/L Acct/BP	Code (G/L Acct/BP Name	(Control Acct	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Va	
1	⇒ 101020	F	ost Ausgangszahlung	-	> 101020	CHF 87.00						-
2	-> 390800	U	Inderpayment A/R Acc	ount	> 390800	CHF 0.15						
3	🗢 C60000	9	G Electronics		> 110000		CHF 87.15					

Image 11: Journal entry with the correct booking of the underpayment

2.1.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3091 – Rabatte und Preisnachlässe	x	

2.1.6 OVERPAYMENT A/R ACCOUNT

SAP Business One compares the amount paid to the amount due, and if the difference is less than the amount defined in the currency settings the application automatically creates the appropriate transaction. If the amount is more than the amount due, it will take the overpayment account.

2.1.6.1 EXAMPLES

Please see chapter 2.1.5 for an example.

2.1.6.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3091 – Rabatte und Preisnachlässe	х	

2.1.7 DOWN PAYMENT CLEARING ACCOUNT

This account defines the default clearing account when posting an A/R down payment invoice. It cannot be a control account.

2.1.7.1 EXAMPLES

In the system, an A/R down payment invoice is added with 50% DPM. The following print screen shows the down payment invoice with the corresponding journal entry, which uses the down payment clearing account.

A/R Down Payment I	nvoice								Jourr	al Entry							
Customer	🗢 C20000			No.	Primär	5			Se	ries	Number	Posting Date	Due Da	ate Doc	Date R	emarks	
Name	Tschann	ien Ingenieure AG		Statu	15	Open			P	mär	1505	11.02.12	12.03.	12 11.0	2.12	A/R Down Pavme	ent - C
Contact Person	📫 Kurt Tso	thannen	-	Posti	ng Date	11.02	2.12			iain	Origin	No Trans	No	Template Type	Template	Indicator	Dr
Customer Ref. No.				Due	Date	12.03	3.12) 🛛 🥁 🛉	- -	5	1505	. 140.	Template Type	Template	in forestor	-
Local Currency	Ŧ			Docu	ment Date	11.02	2.12			ans Codo	Def 1	1 Def 2	Def 0				
										aris, coue	▼ 5	I Rel. 2	Kel. 5				
Contents		Logistics	V	åcco	unting	At	ttachmonts										
Concorres		Logiotes			arrang		countrolito		1 -								
Item/Service Type	Item			Sum	mary Type	No Su	ummary	*									
# Item No.	Quantity	Unit Price	Dis	Тах	Total (LC)		Project Cod	le B.,	►Đ	pand Editing I	Mode						
1 🐤 book		1 CHF 150.00).0000	A1		CHF 150.00		-									
									#	G/L Acct/BP	Code	G/L Acct/BP Nam	ie	Debit	Credit	Tax Group	
								_	1	📫 C20000		Tschannen Ingen	ieure AG	CHF 80.70			1
									2	⇒ 220000		Mehrwertsteuer			CHF 5.70	A1	
								_	3	ᅌ 230010		Down Payment C	learing Accoun	nt	CHF 75.00		
								-									
4				-				F									
Colora Francisco a			_														
Sales Employee	-Kein Ve	ertriebsmitarbeiter-	-	Tota	Before Disco	unt	(CHF 150.00									
Owner	Maurer,	Daniel		DPM	50	%		CHF 75.00									
				L R	oyinding			0.5.5.70									
				Tota				CHF 0.70									
Remarks	Test 50	1%		Annli	ed Amount			Chi 00.70						CHF 80.70	CHF 80.70		
				Balan	ce Due			CHF 80.70									
									-	4							
OK Ca	ncel				G	opy From	Copy	То		ОК	Cancel					🗌 Display in I	FC

Image 12: Down payment invoice with journal entry

Next step would be copying the down payment invoice into the final invoice. The print screen shows the corresponding journal entry.

										-
Series Nu	mber	Posting Date Due	Date Doc	. Date F	Remarks		Revaluation	Reporting Exch		
Primär 15	07	11.02.12 12.0	3.12 11.0	12.12	A/R Invoices - C2	0000				
Origin	Origin No	. Trans. No.	Template Type	Template	Indicator	Project				
IN	263	1507				T	📃 📃 EU Report			
Trans. Code	Ref. 1	Ref. 2 Ref. 3								
	263						Automatic	Тах		
							📃 Manage W	Тах		
Expand Editing Mode	9									
Expand Editing Mode	e de G/	L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax	Tax Amount	Gross Value	Distr. Rule	
Expand Editing Mode # G/L Acct/BP Coo 1	e de G/ Ts	L Acct/BP Name thannen Ingenieure AG	Debit CHF 80.70	Credit	Tax Group	Federal Tax CH247958	Tax Amount	Gross Value	Distr. Rule	•
Expand Editing Mode # G/L Acct/BP Coo 1	e de G/ Ts Do	L Acct/BP Name thannen Ingenieure AG wn Payment Clearing Accc	Debit CHF 80.70 ount CHF 75.00	Credit	Tax Group	Federal Tax CH247958	Tax Amount	Gross Value	Distr. Rule	• •
Expand Editing Mode # G/L Acct/BP Coo 1 → C20000 2 → 230010 3 → 220000	e de G/ Ts Da	L Acct/8P Name thannen Ingerieure AG wn Payment Clearing Accc hrwertsteuer	Debit CHF 80.70 ount CHF 75.00	Credit CHF 11.40	Tax Group	Federal Tax CH247958	Tax Amount	Gross Value	Distr. Rule	• •
Expand Editing Mode # G/L Acct/BP Coo 1	e G/ Ts Da Me	L Acct/BP Name channen Ingerieure AG m Payment Clearing Accc hrwertsteuer hrwertsteuer	Debit CHF 80.70 CHF 75.00 CHF 5.70	Credit CHF 11.40	Tax Group	Federal Tax CH247958	Tax Amount	Gross Value	Distr. Rule	* * *
Expand Editing Mode GL Acct/BP Coo → C20000 → 230010 → 220000 ↔ 220000 → 320000	e G/ Ts Do Ma Re	L Acct/BP Name channen Ingenieure AG wn Payment Clearing Accc hrwertsteuer hrwertsteuer enue Account	Debit CHF 80.70 ount CHF 75.00 CHF 5.70	Credit CHF 11.40 CHF 150.00	Tax Group A1 A1	Federal Tax CH247958	Tax Amount	Gross Value	Distr. Rule	* * * *
Expand Editing Mode	e G/ Ts Da Ma Re Inv	L Acct/BP Name channen Ingenieure AG wn Payment Clearing Accc hrwetsteuer renue Account entory Account	Debit CHF 80.70 ount CHF 75.00 CHF 5.70	Credit CHF 11.40 CHF 150.00 CHF 27.27	Tax Group A1 A1	Federal Tax CH247958	Tax Amount	Gross Value	Distr. Rule	* * * * *

Hint: The final invoice always reverses the vat applied on the down payment invoice. This means: It is possible to change vat or totals in the final invoice, which results in correct bookings.

Image 13: Journal entry after creating the final invoice

2.1.7.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	2030 – Anzahlungen von Kunden		х

2.1.8 REALIZED EXCHANGE DIFF. GAIN

There can be differences between the exchange rate of the invoice and the exchange rate of the incoming payment. If the exchange rate of the incoming payment is bigger than the exchange rate of the invoice, there is an exchange difference gain.

2.1.8.1 EXAMPLES

The USD A/R invoice, dated on May 21 has an exchange rate of 1.05. The incoming payment, dated on May 26 has the exchange rate of 1.06.

			A/R In	voice									
			Custor	ner	📫 C40000			No.	Primär		224		
			Name		Earthshaker Cor	poration		Status			Open		
			Contac	t Person	Bob McKensly	•		Posting) Date		21.05.10		
			Custor	ner Ref. No.				Due Da	ate		20.06.10		
			BP Cur	rency	▼ USD	1.050000		Docum	ent Date		21.05.10		
:hange	Rate	s and Indexes						×					
		Exchange Rates			Indexes			iung	_				_
					May	▼ 2010	Ŧ	Summ	ary Type		No Summary		
Mase		CEV CIT		CVV	LICD	VIIM		Disco	Tax Code	e Total	(Doc)	Whse	
1*idy	0.05	JEK JII		JIM	030	104		0.0000	A1		USD 300.00	🔷 01	-
16	035				1.05		-						
1/	035				1.05								
18	035				1.05								
19	035				1.05								4
20	035				1.05)	÷
21	035				1.05		-						
22	035				1.05								
23	035				1.05		- 88		4				
24	035				1.05		-	Total E	etore Disco	ount		USD 3	300.
25	035				1.05			Discour	nt Davas	90			
20	035				1.00		-	Froight	Jown Paym	ient			
2)	4				1.05			Ro	Indina				
						· ·		Tax	anoing			LISD	22
								Total				USD 3	22.
						Auto. Expo	ort	Applied	Amount				
OV		Canad	(Cat Data fa	Colonting Criteria	Auto Imm		Balance	e Due			USD 3	322.
OK		Cancer		Set Rate to	r selection Criteria	Auto. Impo	JIL						
_	_				uncol					Conv Erc		opy To	_
					in icon					ору но		opy to	

Image 14: A/R invoice with the rate 1.05, but current exchange rate 1.06

In this case, there is an Exchange difference Gain.

Journ	al Entry													
Se	ries	Number	r Posting	g Date	Due Dat	e Do	oc. Date	Remarks		🗌 Fixed	d Exchange R	late		
Pri	mär	1348	26.05.	10	26.05.10	0 26	0.05.10	Incoming Pay	ments - C40000					
Or	igin	Origi	in No.	Trans. No.	Т	'emplate Type	Template	Indicato	r Project					
⇒RC		11		1348					T	💌 🔽 EU R	.eport			
Tr	ans. Code	Ref	.1 Ref.	2										
		v 11								📃 A <u>u</u> to	matic Tax			
										Man	age WTax			
											-			
Ex	pand Editing M	1ode												
_														
#	G/L Acct/	3P G	/L Acct/BP N	lame		Control Acct	Debit (FC)	Credit (FC)	Debit	Credit	Tax Group	Tax Amount	Gross V	
1) Ro	ounding Acco	ount		-> 390600			CHF -0.02					-
2) Ba	ank Transfer			-> 102000	USD 512.38		CHF 543.12					
3	📫 C40000) Ea	arthshaker Co	rporation	6	> 110100		USD 512.38		CHF 538.00				
4	👄 68920:	L Re	ealized Excha	nge Diff. Gain I	(Sales)	-> 689201				CHF 5.10				

Image 15: Journal entry of the incoming payment with exchange rate 1.6

2.1.8.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3096 – Kursdifferenzen	х	
	(There are different <i>Kursdifferenzen</i> accounts \rightarrow Ertragsminderung Produk-		
	tion, Ertragsminderung Handel, Ertragsminderungen Dienstleistung)		

2.1.9 REALIZED EXCHANGE DIFF. LOSS

There can be differences between the exchange rate of the invoice and the exchange rate of the incoming payment. If the exchange rate of the incoming payment is smaller than the exchange rate of the invoice, there is an exchange difference loss.

2.1.9.1 EXAMPLES

Please see example of chapter 2.1.8. The exchange difference loss is the result, when the exchange rate of the incoming payment is lower than the exchange rate of the invoice.

2.1.9.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3096 – Kursdifferenzen	х	
	(There are different <i>Kursdifferenzen</i> accounts \rightarrow Ertragsminderung Produk-		
	tion, Ertragsminderung Handel, Ertragsminderungen Dienstleistung)		

2.1.10 CASH DISCOUNT

When in a payment term a discount is applie (for example 10 days 2%, 30 days net), the cash discount account will be used when the customer pays before the 10 days (in this example).

2.1.10.1 EXAMPLES

The following customer has a payment term with cash discount and received an invoice with the defined payment term.

Business Partner Master	Data					×		
Code Name Foreign Name	C30000 Custon Microchips AG	ner ▼ ⊉	Account Balance Deliveries	Local Currency	293'524.05 22'549.80			
Group	Grosskunden	Ŧ	A/P Invoice					
Currency	Schweizer Franken	Ŧ	A/K IIIVOICE					
Federal Tax ID	CH679432		Customer	🗢 C30000		No. Primär	▼ 230	
			Name	Microchips AG		Status	Open	
General Contact	Persons 🛛 Addresses 🗡 F	ayment Ter	Contact Person	📫 Alexandra Deuber	* [=)	Posting Date	27.05.10	
Devenue Terrer			Customer Ref. No.			Due Date	26.06.10	
Payment Terms	→ 10 rage 2 %, 30 rag	e nettt*	BP Currency	▼ CHF		Document Date	27.05.10	
Interest on Arrears %								
Price List	Basis Preisliste	¥						
Total Discount %			Contonto	Logistics	0.000	n unting		
Credit Limit	0.00		Gunterio	LUGSULS	ALL	Junung		
Commitment Limit	0.00		Journal Remark	A/R Invoices - C30	000	BP Project		
Dunning Term	i Standard	•	Control Account	110000	0			
			Payment Block					
Bank Country	Switzerland		Max. Cash Discou	unt				
Bank			Payment Terms	📫 10 Tage 2 %, 30 '	Tage nettr *	Indicator		*
Account			Payment Method	Bank Inland Ein		Federal Tax ID	CH679432	
Branch						ISR Ref. No.		
Ctrl Int ID			Instalments	⇒1		Order Number		
coraro ao				▼ 0 Months +	30 Days			

Image 16: Customer with a cash discount payment term and invoice for this customer

If the customer pays the invoice before the 10 days, the system will calculate the cash discount and will use the defined account

Incomin	g Payment:	s								×			
Code		-	C30000		•	Customer	No. Primär	12					
Name			Microchip	os AG		Vendor	Posting Date	27	.05.10	T			
Bill To	Bill	To 🔻	Wehntal	erstrasse 340		Account	Due Date	27	.05.10	1			
			8054 Zú	ùrich			Document Date	27	.05.10				
			SWITZE	REAND			Reference						
							Transaction No.		50				
Contact	Person		Alexandr	a Deuber									
Project													
Payment	t Reference	e No.											
Selecte	də	* 0	verdue	Total	Balance D)ue Cash E	Discount % Tota	al Roundi To	tal Payment				
v	15.10	-3	0	CHF 430.4	10		2.0000	CHF 0.01	CHF 421.80	-			
Journal	Entry												
Serie	ic .	Numh	er Pr	sting Date	Due Date	Dor	. Date	Remarks			ived Evchance	Rate	
Primà	ár	1350	27	7.05.10	27.05.10	27.	05.10	Incoming Pav	nents - C30000		prodi Excilidingo	naco	
Origin		0	ain No	Trans No.	Torr	oplate Type	Template	Indicato	Project				
		12	girriso.	1250	Ten	ipiace rype	rempiate	In reaction	TOJECC	T	LIReport		
Tran	. Cada	E	£ 1	1000					- 1		io respond		
Trans	s, coue	= 11	91. L)	Kel. Z							utomatic Tay		
		• 14	-										
											ianage vv i ax		
▶ Exna	nd Editina N	Mode											
r angra	i na manan ng r												
#	G/L Acct/8	BP	G/L Acct/	BP Name	Co	ntrol Acct	Debit	Credit	Tax Group	Tax Amount	Gross Value	Base Amount	
1	> 390600		Roundina	Account		390600	CHF -0.	01					-
2	> 102000		Bank Tran	sfer	-	102000	CHF 421.	80					
3	> 220000		Mehrwert	steuer	-	220000	CHF 0.	61	A1			CHF 8.00	
4	> 390000		ash Disco	ount	-	390000	CHF 8.	00					
5	C30000	-	Microchips	AG	-	110000		CHF 430	.40				
				A CONTRACT OF A									

Image 17: Incoming payment within the 10 days, which will book a cash discount

2.1.10.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3290 – Skonti (Ertragsminderung Handel)	х	
	(There are different Skonti accounts \rightarrow Skonti Produktionsertrag, Skonti		

Handelsertrag, Skonti Dienstleistungsertrag)
--

2.1.11 REVENUE ACCOUNT

Account to be used as default when a transaction of revenues is posted, for example an A/R invoice for a local customer.

2.1.11.1 EXAMPLES

The revenue account will be used in this example by an A/R invoice. It doesn't matter, if the item is a stock item or a non-stock item.

/R Inv	oice													
ustom	ner	📫 C3	0000			No.	Primär	r 23	32					
lame		Mic	rochips AG			Status		0	oen					
iontact	t Person	📫 Ale	xandra Deuber	,	- 🗐	Posting	Date	27	7.05.10					
iustom	ner Ref. No.					Due Da	te	26	5.06.10					
ocal Ci	urrency	•				Docum	ent Dat	te 27	7.05.10					
	<u>C</u> ontents		Logistics		Accou	unting								
Item,	/Service Typ	e Ite	m			Summ	ary Typ	e N	o Summary	*				
# I	Item No.	Qu	antity U	nit Price		Disco	Tax C	ode Total (LC	.)					
1	nonStock		1	CHF	100.00	0.0000	A1		CHF 100.0	0 -				
ournal	Entry													
Serie	es	Number	Posting Date	e Du	ie Date		Doc.	Date	Remarks		🗌 Fi	xed Exchange	Rate	
Prima	är	1356	27.05.10	26	.06.10		27.0	5.10	A/R Invoices - C3	0000				
Origi	in	Origin	No. Tra	ns. No.	Ter	mplate T	ype	Template	Indicator	Project				
IN		232	135	6						•	🔻 🗌 E	U Report		
Tran	is. Code	Ref.	1 Ref. 2											
		▼ 232									- A	<u>u</u> tomatic Tax		
											- M	anage WTax		
Expa	and Editing M	lode												
#	G/L Acct/E	ល ៨	Acct/PD Name		0	ontrol Ac	ct I	Debit	Credit	Tay Group	Tay Amount	Gross Value	Pase Amount	
1		G/L	raching AG			110000			7.60	Tax Group	Tax Amount	Gross value	Dase Ambunt	
2		Mici	ourips AG		-	220000		CHF IU		A.1			CUE 100.00	
2	> 220000	Poy	n wertsteuer			220000				AT			CHL 100.00	
3		r(e)	enue Account			320000			CHE 100.00					

Image 18: $\ensuremath{\mathsf{A}}\xspace/\ensuremath{\mathsf{R}}\xspace$ invoice of an item

2.1.11.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3000 – Bruttoertrag Produkt X	х	
	(There are different revenue accounts $ ightarrow$ Produktionsertrag, Handelsertrag,		
	Dienstleistungsertrag)		

2.1.12 REVENUE ACCOUNT – FOREIGN

Account to be used as default when a transaction of revenues is posted, for example, an A/R invoice for a foreign customer.

2.1.12.1 EXAMPLES

This account works in the same way like the standard revenue account, which is shown in the chapter 2.1.11. It will be used, when the customer is a foreign customer (country).

2.1.12.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Usually the same account as Revenue Account is used.	x	

2.1.13 SALES CREDIT ACCOUNT

Account to be used as default when a credit transaction of revenue is created, for example, an A/R credit memo.

2.1.13.1 EXAMPLES

In this example, the invoice of chapter 2.1.11 is copied into a credit note. The credit account will be used. Normally, the sales credit account is the same like the revenue account.

Customer C 02000 No. Primar 10 Name Microchips AG Obsed Obsed Customer Ref. No. Document Date 13.11.10 Local Currency V Document Date 13.11.10 Document Date 13.11.10 Document Date 13.11.10 Costomer Ref. No. Quantity Unit Price Document Date 13.11.10 Document Date 13.11.10 Document Date 13.11.10 Document Date 13.11.10 Item/Service Type Item No. Quantity Unit Price Dicco Tax Code Total (UC) Item No. Quantity Unit Price Dicco Tax Code Total (UC) Item No. Quantity Item No. Item No. <t< th=""><th>A/R Credit Memo</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Look up operati</th><th>ons, master data</th><th>i, and doci</th></t<>	A/R Credit Memo									Look up operati	ons, master data	i, and doci
Contents Logistics Accounting Item/Service Type Item Summary Type No Summary # Item No. Quantity Unit Price Disco Tax Code Total (LC) 1 nonStock 1 CHF 100.00 0.0000 A1 CHF 100.00 Series Number Posting Date Due Date Doc. Date Remarks Fixed Exchange Rate Primär 1399 13.11.10 13.11.	Customer Name Contact Person Customer Ref. No. Local Currency	⇔ C3000 Microo Alexar	10 :hips AG ndra Deuber	N Si ▼ ■ Pr D D	o. Primär atus osting Date ue Date ocument Date	10 Closed 13.11.10 13.11.10 13.11.10						
Item/Service Type Item Summary Type No Summary # Item No. Quantity Unit Price Disco Tax Code Total (LC) 1 Image: Construct the price Disco Tax Code Total (LC) Image: Construct the price Journal Entry Image: Construct the price Disco Tax Code Code Fixed Exchange Rate Primar 1399 13.11.10 13.11.10 13.11.10 Igl. Credit Memos Construct the price Origin Origin No. Trans. No. Template Type Template Indicator Project CN 10 1399 Image: Construct Tax Manage WTax Manage WTax Image: Color Microchips AG 110000 CHF-107.60 CHF-7.60 A1 Image: Credit Tax Group Federal Tax IE Tax Amount Gross Value Image: Credit Tax Group Federal Tax IE Tax Amount Gross Value Image: Credit Tax Group Federal Tax IE Tax Amount Gross Value Image: Credit Tax Group Federal Tax IE Tax Amount Fixe Image: Color Microchips AG 110000 CHF-107.60 CHF-7.60 A1 Image: Credit Tax Group Fixe Image: Color Microchi	<u>C</u> ontents		Logistics	Account	ing							
Journal Entry I CHF 100.00 0.0000 A1 CHF 100.00 Journal Entry Series Number Posting Date Due Date Doc. Date Remarks Fixed Exchange Rate Primär 1399 13.11.10 13.11.10 I3.11.10 IS.11.10	Item/Service Typ # Item No.	e Item Quant	ity Unit Prio	ie Di	Summary Type	No Summa e Total (LC)	ry 🔹					
Journal Entry Image: Series of the serie			1	CHF 100.00 U.	0000 AI		CHF 100.00 -					
Series Number Posting Date Due Date Doc. Date Remarks Fixed Exchange Rate Primär 1399 13.11.10 13.11.10 13.11.10 13.11.10 IGL IGL <td>Journal Entry</td> <td></td>	Journal Entry											
Primär 1399 13.11.10 13.11	Series	Number	Posting Date	Due Date	Doc. Da	ate Rema	rks] Fixed Exchange	e Rate		_
Origin Origin No. Trans. No. Template Type Template Indicator Project CN 10 1399 EU Report Trans. Code Ref. 1 Ref. 2 Automatic Tax Manage WTax Expand Editing Mode # G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value CHF -107.60 CHF-7.60 CHF-7.60 A1 CHF -7.60 CHF -0.00 Sales Credit Account Sal2000 CHF -100.00 CHF -100.	Primär	1399	13.11.10	13.11.10	13.11.:	10 A/R C	redit Memos - C30000					
CN 10 1399 EU Report Trans. Code Ref. 1 Ref. 2 10 232 Automatic Tax Manage WTax Expand Editing Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # 0/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # 0/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # 0/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # 0/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # 220000 Microchips AG # 220000 CHF-107.60 CHF-7.60 A1 # 220000 CHF-100.00	Origin	Origin No	o. Trans. No	. Temp	late Type 🛛 T	emplate	Indicator Project					
Trans. Code Ref. 1 Ref. 2 Image: WTax Manage WTax Image: WTax	⇔CN	10	1399				Υ	Ŧ	EU Report			
Automatic Tax Automatic Tax Manage WTax Agromatic Tax Manage WTax Expand Editing Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Credit Credit Tax Group Federal Tax ID Tax Amount Gross Value # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Credi	Trans. Code	Ref. 1	Ref. 2									
Manage WTax Manage WTax Expand Editing Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value Gross Value Gross Value Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value Control Acct Debit Credit		v 10	232] A <u>u</u> tomatic Tax			
Expand Editing Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value 1 <>>> C30000 Microchips AG >> 110000 CHF -107.60 CH679432 >> 220000 CHF -107.60 >> 220000 CHF -107.60 >> 220000 CHF -107.60 >> 220000 CHF -107.60 >> 220000 CHF -100.00 >> 220200 CHF -100.00 >> 220200 >> 220200 CHF -100.00 >> 220200 >> 220200 >> 220200 >> 200200 >> 200200 >> 200200 >> 200200 >> 200200 >> 200200 >> 200200 >> 200									Manage WTax			
Expand Editing Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value 1 <												
# G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Tax Amount Gross Value 1 \$\$\$ C30000 Microchips AG \$\$\$\$ 110000 CHF -107.60 CH679432 \$	Expand Editing M	1ode										
Image: Accipate code Operating and the code 1 → C30000 Microchips AG → 120000 CHF -107.60 CHF -107.60 CH679432 → C30000 2 202000 Menwertsteuer → 220000 CHF -107.60 CHF -107.60 Ai 3 → 220200 Sales Credit Account ⇒ 220200 CHF -100.00	# G/L Acct/PD	Code G(Acct/PD Name		Control Ac	ct Dobit	Credit	Tay Group	Federal Tay ID	Tax Amount	Gross Value	_
Image: second precond part of the second	1 C20000	Coue dy	raching AG				17.60	rax Group		TOX AMOUNT	Gross value	
3 ↔ 220200 Sales Credit Account ↔ 220200 CHF -100.00		MIC MIC	howertsteller			CHF-II	CHE -7.6	0 41	CH079432			
	3 => 320200	Sal	es Credit Account		⇒ 320200		CHF -100.0	0				-

Image 19: Journal booking of a credit note

2.1.13.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Normally the sales credit account is the same as the Revenue Account.	х	

2.1.14 SALES CREDIT ACCOUNT – FOREIGN

Account to be used as default when a credit transaction of revenue is created for a foreign customer.

2.1.14.1 EXAMPLES

Please see chapter 2.1.13 for an example

2.1.14.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Normally the sales credit - foreign account is the same as the Revenue Ac-	х	
	count – Foreign.		

2.1.15 DOWN PAYMENT INTERIM ACCOUNT

The down payment interim account is used when working with sales down payment requests. When booking a down payment invoice request, there will be no journal entry. But when paying the invoice, the Down Payment Clearing Account and also the interim account will be used.

2.1.15.1 EXAMPLES

The first document shows a down payment request with a 30% down payment. There will be no journal entry.

A/R	Down Payme	nt Request											
Cus	tomer	⇒ C2390	0			No.	F	rimär		3			
Nan	ne	Efoted	h GmbH			Status			Ì	Open			
Cor	itact Person	📫 Daniel	Braun	Ŧ	3	Posting Date			(03.12.13			
Cus	Customer Ref. No.					Due Da	ate		0	02.01.14			
Loc	al Currency	Ŧ				Docum	ien	t Date	- 0	03.12.13			
/	Conti	ents	Logistics	7		Acco	unt	ing	γ—	Att	achments		
						0		- T	6				
1	em/service i	ype service	3			Sumn	iar)	стуре		NO SUMA	nary		
#	Description	G/L Account	G/L Account Name	Ta	ax Co	de		Total (LC)		Blan	Project Code		
1	Consulting S	📫 340000	Revenue Account	A1	L		Ŧ	CHF 1'00	0.00			-	
2				A1	L		Ŧ						
												-	
	4										Þ		
												-	
Sale	s Employee	Karl De	euber	Ŧ	0	Total P	lefr	re Discount	1		CHE 1'00	0.00	
Owr	ner	📫 Maure	r, Daniel			DPM	-010	30	%		CHE 30	0.00	
						Ro	und	lina					
						Тах					CHF 2	2.80	
	<u>P</u> ayment Ord	er Run				Total					CHF 32	2.80	
Rem	narks			Applied Amount									
						Balance	e Di	ue			CHF 32	2.80	
	OK	Cancel						Сору	From		Сору То		

Image 20: A/R Down Payment Request without journal entry

After the customer has paid the down payment, the specific journal entry will be generated in SAP as illustrated in the print screen below. There is a debit on the bank account of 322.80, which was the full amount of the down payment request. The customer has a credit booking, also with 322.80, which means that our company owe him the money. Again, the whole amount will be booked on the debit of the down payment interim account. The 22.80 tax is booked as credit, and the rest (300) is credited to de down payment clearing account.



Incoming Payme	ents											3		
Code Name Bill To f	Bill To	⇒ C E ▼ /	23900 Efotech GmbH Achslenstrasse 4 9016 St. Gallen SWITZERLAND	5	⊙ ⊆usta ○ Ve <u>n</u> a ○ <u>A</u> cco	omer lor unt		F [No. Prim Posting Date Due Date Document Da	är 10 03 03 ite 03	.12.13 .12.13 .12.13	är	340 Open 03.12.13 03.12.13	
Contact Person Project Payment Referer Selected Docur	Jour S P C P T T	mal En Series Primär Drigin RC Trans, Blanket	Numi 1771 O 110 Code R T 11 t Agreement	per Post 03.1 rigin No. 0 ef. 1 Re 0	ing Date 2.13 Trans. No. 1771 ef. 2 Ref.	Due Date 03.12.13 Te	Doc. Da 03.12.1 mplate Type T	ite Re .3 (in emplate	marks coming Paym Indicator	ents - C23900 Project V	Fixed	Exchange Rate eport matic Tax ge WTax	8	
4	11	# (1 = 2 3 = 4 5 = 1	S/L Acct/8P	G/L Acct/BF Bank Transfe Efotech Gml Down Payme Mehrwertste Down Payme	P Name er bH ent Interim Acc euer ent Clearing Acc	count	Debit CHF 322.80 CHF 322.80	Credit CHF 322.80 CHF 22.80 CHF 300.00	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
Remarks Journal Remarks		OK	(Cance				CHF 645.60	CHF 645.60		splay in FC [Display in SC		<u>C</u> ancel Ten	↓ nplate

The next step is to generate an A/R invoice which includes the down payment. The invoice and its journal entry is illustrated in the print screen below.

A/R In	voice										
Custo	mer	⇒ C239	900 No). Primär	322						
Conta	rt Doro	on 🔿 Dani	el Braun V C Do	atus Istina Nato	03 12 13		_				
Custo	mer Re	f. Nn.		ie Date	02.01.14						
Loca	Journal	Entry									
	0		have partice pate	ta Dan Da							
	Deiro	es Num	iber Posting Date Due Da	te Doc. Da	te Re	marks D. Touoisos	caaaaa	Hixeo	l Exchange Rat	e	
	Phin		2 03.12.13 02.01.1	14 03.12.1	3 🔛	IN INVOICES -	C23900				
	Orig	in C	rigin No. I rans. No.	remplate rype i i	emplate	Indicator	Project				
			1//2				•		epuri		
It	Tran	ns. Code I	Ref. 1 Ref. 2 Ref. 3					🔲 âuto	matic Tax		
#									That is a second s		
1								Mana	ige WTax		
	Plan	kot Agroomont							-		
	Diari	Ket Agreement									
	Expansion	and Editing Mode									
	#	G/L Acct/BP	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
	1	📫 C23900	Efotech GmbH	CHF 1'076.00			CH345652				
	2	📫 230011	Down Payment Interim Account		CHF 322.80						
	3	📫 230010	Down Payment Clearing Account	CHF 300.00							
	4	⇒ 220000	Mehrwertsteuer		CHF 76.00	A1				CHF 1'000.00	
Sale	5	⇒ 220000	Mehrwertsteuer	CHF 22.80		A1				CHF 300.00	
Owr	6	⇒ 340000	Revenue Account		CHF 1'000.00						
_											
кет											
											Ψ
				CHF 1'398.80	CHF 1'398.80						
_											
		4									F .
		K Cance				🗌 D	isplay in FC	Display in SC		Cancel Tem	plate

Image 22: A/R Invoice with Journal Entry

Image 21: Incoming Payment with Journal Entry

Now, the customer owes us the full amount of 1076, which is indicated in the first row of the journal lines. The next 2 lines create reversals for the down payment interim account and also the down payment clearing account, because the down payment request was paid. Also the tax, which was applied on the incoming payment is reversed on row 5. The correct tax amount (of the 100% amount) is applied in row 4. And last, but not least, the 1000 revenue is applied in the last row.

2.1.15.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		х

2.1.16 CONTROL ACCOUNT: DOWN PAYMENTS RECEIVABLES

2.1.16.1 EXAMPLES

 N/A

2.1.16.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		



2.1.17 CONTROL ACCOUNT: OPEN DEBTS

2.1.17.1 EXAMPLES

 N/A

2.1.17.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		



2.2 SALES TAX TAB

In the tax tab, it is possible to set the default tax code for items or service lines for sales documents. If there is a new item created, the tax code will be set according this definition.

G/L Account Determination			
Period Selection 2010	T		
Sales Purchasing Gene <u>r</u> al	I <u>n</u> ventory		
Genera <u>l</u> Ta <u>x</u>			
	📃 W <u>i</u> thł	nolding Tax	
Sales Tax Group (Items) Mehr	wertsteuε▼		
Sales Tax Group (Service) Mehr	wertsteu∈▼		
# Type of Account	Account Code	Account Name	
Down Payment Tax Offset Acct	⇒ 203010	Down Payment Tax Offset Acct	-

Image 23: Account determination, tax sales tab

2.2.1 DOWN PAYMENT TAX OFFSET ACCT

Account to use when creating an incoming payment based on an A/R down payment request.

2.2.1.1 EXAMPLES

N/A

2.2.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	N/A		



3 PURCHASING

This section describes the purchasing tab of the SAP $^{\otimes}$ Business One account determination. In this tab, there are two sections: The general and the tax section.

3.1 PURCHASING GENERAL TAB

In the general tab, there are all regular account determinations from the purchase side of $\mathsf{SAP}^{\scriptscriptstyle \boxtimes}$ Business One

G/L Account Determination			
Period Selection 2010	Ŧ		
Sales Purchasing General	Inventory		
		Permit Change of Control Accounts	
	····	Permit change of control Accounts	
# Type of Account	Account Code	Account Name	
Domestic Accounts Payable	⇒ 200000	Domestic Accounts Payable	-
Foreign Accounts Payable	-> 200100	Foreign Accounts Payable	
Realized Exchange Diff. Gain	📫 689202	Realized Exchange Diff. Gain (Purchasing)	
Realized Exchange Diff. Loss	📫 684202	Realized Exchange Diff. Loss (Purchasing)	
Bank Transfer	⇒ 102000	Bank Transfer	
Cash Discount	⇒ 689500	Cash Discount	
Cash Discount Clearing	⇒ 200980	Cash Discount Clearing	- 23
Expense Account	⇒ 427000	Expense Account	
Expense Account - Foreign	⇒ 460000	Expense Account - Foreign	
Purchase Credit Account	⇒ 427100	Purchase Credit Account	
Purchase Credit Acct - Foreign	⇒ 460100	Purchase Credit Acct - Foreign	
Overpayment A/P Account	⇒ 460200	Overpayment A/P Account	
Underpayment A/P Account	⇒ 460300	Underpayment A/P Account	-
OK Cancel			

Image 24: Account determination, general purchase tab

Control Accounts - Accounts Payable						
#	Account Type Name	Account Code	Account Name			
1	Down Payment Payables			-		
2	Assets Account					
3	Open Debts					

Image 25: Control Accounts in General Tab

3.1.1 DOMESTIC ACCOUNTS PAYABLE

This account is the default control account, when a new local vendor is added to the system. The account will be used, when a purchase document for this business partner will be created.

3.1.1.1 EXAMPLES

By adding the new vendor, the Accounts Payable will be automatically filled in the business partner master data.

Business Partner Master Da	ta	
Code	V10000 Vendor	▼ Local Currency ▼
Name	Business Tools AG	Account Balance -833'544.90 🌆
Foreign Name		
Group	Allgem. Material	T
Currency	Schweizer Franken	Y
Federal Tax ID	CH858782	Use always default contact employee (billing wizard)
Ge <u>n</u> eral Contact Pe General	er <u>s</u> ons <u>A</u> ddresses F Ta <u>x</u>	Payment Terms Payment System Accounting Properties Remarks
Consolidating BP		
 Payment Consolidation 	n	O Delivery Consolidation
Control Accounts		
Accounts Payable	📫 200000	Domestic Accounts Payable
Down Payment Clearing A	Account 📫 230110	Down Payment Clearing Account

Image 26: Add a new local vendor, accounting tab

After creating a purchase invoice, this control account will appear in the journal entry in the tab *Accounting*. Also in the journal entry in the first line, the account is the BP code of the customer. But in the column *Control Acct*, there is the correct G/L account.

Vendor V10000 No. Pimar 256 Name Business Tools AG Open Open Ocintact Even on Stark Keil Posting Date 13.11.10 Uendor Ref. No. Due Date 13.12.10 Due Date 13.11.10 Contact Remark A/P Invoices - V10000 BP Project Image: Stark Set on	A/P Invoic	e											3					
Contents Logistics Accounting Journal Remark A/P Invoices - V1000 BP Project Control Account 200000 - Domestic Accounts B Paymer Series Number Posting Date Paymer Series Number Posting Date Duc. Date Remarks Fixed Exchange Rate Paymer Prima 1499 13.11.10 13.11.10 #// 200000 - Domestic Accounts B Paymer Origin Origin No. Trans. No. Template Type Template Indicator Project Instalm Puip 256 Indicator Project EU Report Trans. Code Ref. 1 Ref. 2 Indicator Project Warage WTax Owner Expand Exting Mode # Indicator Information Information<	Vendor Name Contact P Vendor Re Local Curr	erson ef. No. ency	⇒ V Bi ⇒ Si	10000 usiness Tools A arah Kierl	G	T	No. Status Postin Due D Docun	Primär g Date vate nent Date		256 Open 13.11.10 13.12.10 13.11.10								
Burnal Entry Series Number Poting Date Due Date Duc. Date Remarks Fixed Exchange Rate Paymer Series Number Poting Date Duc. Date Remarks Fixed Exchange Rate Origin Origin No. Trans. No. Template Type Template Indicator Project Origin Origin No. Trans. No. Template Type Template Indicator Project Trans. Code Ref. 1. Ref. 2 Italian Z56 Automatic Tax Manage WTax Buyer Owner Expand Exting Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Oredit Tax Group Federal Tax ID Ta Viotoo Business Tools A6 200000 OH= 30.40 VI Viotoo Business Tools A6 200000 OH= 30.40 VI Viotatuer Expand Exting Mode I Toroo Vorsteuer 10000 Debit OH= 30.40 VI Viotatuer Viotatuer	Journal F Control / Payri	<u>C</u> onter Iemark Accoun	ts ⇒j	Logistics A/P Invoices - \ 200000 - Dome	/10000 istic Acco	Acco unts P	ounting BP Pro	oject	(¥						
Origin Origin No. Trans. No. Template Type Template Indicator Project Instalm 256 1409 Iddator Project Iddator Iddator Project Iddator Iddator Iddator Iddator Iddator Iddator Indicator Iddator Iddator	Paymer Paymer	Ser Prir	ies när	Number 1409	Posting	Date .0	Due D 13.12	Date 1.10	Doc.	Date 1.10	Remark: A/P Inv	s /oices - V	10000	Fixe	d Exchange Ra	ite		
Buyer Expand Edting Mode # G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Ta 1 ← V10000 Business Tools AG → 200000 OFF 30.40 OH858782 → 2 ← 117000 Vorsteuer → 117000 OFF 30.40 V1 →	Instalm Manual Cash Dit	Ori PU Tra	gin Ins. Code	Origin N 256 Ref. 1 ¥ 256	Ref.	Trans. No. 1409 2		Template	Туре	Template	In	ndicator	Projec	t EU	Report omatic Tax Iage WTax			
# G/L Acct/BP Code G/L Acct/BP Name Control Acct Debit Credit Tax Group Federal Tax ID Ta 1 • V10000 Business Tools AG • 200000 CHF 430.40 CH589782 • • 2 • 117000 CVrsteuer • 117000 CHF 30.40 V1 • • Remarks 3 120000 CHF 30.00 CHF 400.00 • • •	Buyer Owner	▶ Exp	and Editin	g Mode														
	Remarks	# 1 2 3	G/L Acct/ V1000 117000 120000	BP Code 0 0 0	G/L Acc Busines: Vorsteu Invento	tt/BP Name Tools AG Ier iry Account				Control Acc 200000 117000 120000	t I	Debit	CHF 30.40 HF 400.00	Credit CHF 430.4	Tax Group V1	Federal Tax ID CH858782	Та	*



3.1.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	2000 – Verbindlichkeiten für Material- und Warenaufwand (control account)		х
	(There are different accounts possible $ ightarrow$ Materialaufwand, DL-Aufwand)		

3.1.2 FOREIGN ACCOUNTS PAYABLE

This account is the default control account, when a new foreign vendor is added to the system. The account will be used, when a purchase document for this business partner will be created.

3.1.2.1 EXAMPLES

Like in the sales, also for vendors, SAP can define a separate account for foreign vendors. To see with print screen the difference from domestic and foreign, see the 2 chapters in the sales topics (2.1.1 and 2.1.2).

3.1.2.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Usually the same account as Domestic Accounts Payable is used.		х

3.1.3 REALIZED EXCHANGE DIFF. GAIN

There are differences between the exchange rate of the invoice and the exchange rate of the outgoing payment. If the exchange rate of the outgoing payment is smaller than the exchange rate of the invoice, there is an exchange difference gain.

3.1.3.1 EXAMPLES

The USD A/P invoice, dated on November 10 has an exchange rate of 1.05. The outgoing payment, dated on November13 has the exchange rate of 1.00. In this case, there is an Exchange difference Gain.

A/P Invoice												
Vendor	V10	1002		No. Primär	257							
Name	Tec	hnic Solutions		Status	Open							
Contact Person			T	Posting Date	10.11.10							
Vendor Ref. No.				Due Date	10.12.10							
BP Currency	 USE) 1	1.050000	Document Date	10.11.10							
	Outg	joing Payments										
Contents	Code	e	V10002		Vendor	No. Primär	4					
	Nam	e	Technic 9	Solutions	🔘 Customer	Posting Date	13.11.10					
Item/Service Type	Pay 1	To Bill To /	USA		O Account	Due Date	13.11.10					
# Item No.	4					Document Date	13.11.10					
1 📫 A00001	1					Reference						
						Transaction No.	📫 1411					
	Cont	tact Person										
	Proje	ect										
	Payn	nent Reference No.										
	1					Doc. Currency	USD 1.00	0000				
		Journal Entry									_	
		Joannai Liici T										
4												
4	Se	Series	Number	Posting Date	Due Date	Doc. Date	Remarks		🗌 Fixed Exchang	je Rate		
4	Se	Series Primär	Number 1411	Posting Date 13.11.10	Due Date 13.11.10	Doc. Date 13.11.10	Remarks Outgoing Payments -	V10002	Fixed Exchang	je Rate		
Buver	Se	Series Primär Origin	Number 1411 Origin No	Posting Date 13.11.10 D. Trans. No.	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 /pe Template	Remarks Outgoing Payments - Indicator	V10002 Project	Fixed Exchang	je Rate		
Buyer	Se	Series Primär Origin	Number 1411 Origin No 4	Posting Date 13.11.10). Trans. No. 1411	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 rpe Template	Remarks Outgoing Payments - Indicator	V10002 Project	 Fixed Exchang EU Report 	je Rate		
Buyer Owner	Se	Series Primär Origin PS Trans, Code	Number 1411 Origin No 4 Ref. 1	Posting Date 13.11.10 D. Trans. No. 1411 Ref. 2	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 /pe Template	Remarks Outgoing Payments - Indicator	V10002 Project	Fixed Exchang EU Report	je Rate		
Buyer Owner	Se	Series Primär Origin ⇒PS Trans. Code	Number 1411 Origin No 4 Ref. 1	Posting Date 13.11.10 D. Trans. No. 1411 Ref. 2	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 /pe Template	Remarks Outgoing Payments - Indicator	V10002 Project	Fixed Exchang EU Report Automatic Tax	je Rate		
4 Buyer Owner	Se	Series Primär Origin → PS Trans. Code	Number 1411 Origin No 4 Ref. 1 ¥ 4	Posting Date 13.11.10 0. Trans. No. 1411 Ref. 2	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 /pe Template	Remarks Outgoing Payments - Indicator	V10002 Project	Fixed Exchang EU Report Automatic Tax Manage WTax	je Rate		
Buyer Owner	Se	Series Primär Origin ⇒ PS Trans. Code	Number 1411 Origin No 4 Ref. 1 ¥	Posting Date 13.11.10 0. Trans. No. 1411 Ref. 2	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 rpe Template	Remarks Cutgoing Payments Indicator	V10002 Project	Fixed Exchang EU Report Automatic Tax Manage WTax	je Rate		
e Buyer Owner	Se	Series Primär Origin ⇒PS Trans. Code	Number 1411 Origin No 4 Ref. 1 ¥	Posting Date 13.11.10 0. Trans. No. 1411 Ref. 2	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 pe Template	Remarks Outgoing Payments Indicator	V10002 Project	Fixed Exchang EU Report Automatic Tax Manage WTax	je Rate		
Buyer Owner	Se	Series Primär Origin ⇒ PS Trans. Code	Number 1411 Origin No 4 Ref. 1 ▼ 4	Posting Date 13.11.10 D. Trans. No. 1411 Ref. 2	Due Date	Doc. Date 13.11.10 rpe Template	Remarks	V10002 Project	Fixed Exchang EU Report Automatic Tav Manage WTax	ie Rate		
Buyer Owner	Se	Series Primär Origin ➡ PS Trans. Code	Number 1411 Origin No 4 Ref. 1 • 4	Posting Date 13.11.10 D. Trans. No. 1411 Ref. 2	Due Date	Doc. Date 13.11.10 pe Template	Remarks	V10002 Project	Fixed Exchang EU Report Automatic Tax Manage WTax	ie Rate		
Buyer Owner	Se	Series Primär Origin ⇒ PS Trans. Code ► Expand Editing 1	Number 1411 Origin Na 4 Ref. 1 • 4 Mode	Posting Date 13.11.10 0. Trans. No. 1411 Ref. 2	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 rpe Template	Remarks	V10002 Project	Fixed Exchang EU Report Automatic Tax Manage WTax	ie Rate		
Buyer Owner Remarks	Re	Series Primar Origin PS Trans. Code Expand Editing N	Number 1411 Origin No 4 Ref. 1 • 4 Mode	Posting Date 13.11.10 	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 pe Template	Remarks	V10002 Project	Fixed Exchang EU Report Automatic Tav Manage WTax	ie Rate		
Buyer Owner Remarks	Se Re Joi	Series Primär Origin PG Trans. Code Expand Editing N # G/L Acct/BP	Number 1411 Origin No 4 Ref. 1 • 4 Vode	Posting Date 13.11.10 . Trans. No. 1411 Ref. 2 G/L Acct/BP Name	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 pe Template	Remarks	V10002 Project Credit (FC)		e Rate	Тах	
Buyer Owner Remarks	Se Re Jou	Series Primar Origin PS Trans. Code ► Expand Editing N # G/L Acct/BP 1 → 10/L	Number 1411 Origin No 4 Ref. 1 • 4 4 Vode	Posting Date 13.11.10 , Trans. No. 1411 Ref. 2 G/L Acct/BP Name Bank Transfer	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 pe Template Control Acc	Remarks Dutgoing Payments Indicator	V10002 Project Credit (FC) USD 409.90	Fixed Exchang EU Report Automatic Tax Manage WTax Debit	Credit	Тах	4
Remarks	Re	Series Primar Origin PS Trans. Code Expand Editing I # G/L Acct/BP 1 = 102000 2 > V10002	Number 1411 Origin Nc 4 Ref. 1 Vode Vode	Posting Date 13.11.10 . Trans. No. 1411 Ref. 2 G/L Acct/BP Name Bank Transfer Technar Solutions.	Due Date 13.11.10 Template Ty	Doc. Date 13.11.10 pe Template Control Acc -> 102000 -> 20100	Remarks Dutgoing Payments Indicator	V10002 Project Credit (FC) USD 409.90	Fixed Exchang EU Report Automatic Tay Manage WTax	Credit CHF 409.90	Тах	4
Buyer Owner Remarks	Re	Series Primär Origin PS Trans. Code Image: Code (Code (Co	Number 1411 Origin No 4 Ref. 1 Value 4 Vode	Posting Date 13.11.10 . Trans. No. 1411 Ref. 2 G/L Acct/BP Name Bank Transfer Technic Solutions Technic Solutions	Due Date 13.11.10 Template Ty 	Doc. Date 13.11.10 pe Template Control Acc ⇒ 102000 ⇒ 200100	Remarks Dutgoing Payments Indicator t Debit (FC) USD 409,90	V10002 Project Credit (FC) USD 409.90	Fixed Exchang EU Report Automatic Tax Manage WTax Debit CHF 430.40	Credit CHF 409.90 CHF 20.50	Tax	
Remarks	Re Joi	Series Primar Origin ● ● PS Trans. Code ■ # G/L Acct/BP 1 1 ● 102000 2 ● V10002 3 ● 689202	Number 1411 Origin No 4 Ref. 1 • 4 Vode	Posting Date 13.11.10 , Trans. No. 1411 Ref. 2 G/L Acct/BP Name Bank Transfer Technic Solutions Realized Exchange I	Due Date 13.11.10 Template Ty 00ff. Gain (Purchasing	Doc. Date 13.11.10 pe Template Control Acc 20100 20100 669202	Remarks Dutgoing Payments Indicator	V10002 Project Credit (FC) USD 409.90	Fixed Exchang EU Report Automatic Tax Manage WTax Debit CHF 430.40	Credit CHF 409.90 CHF 20.50	Tax	4

Image 28: A/P invoice on November 10, outgoing payment with journal posting on November 13

3.1.3.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	4096 – Kursdifferenzen	х	
	(There are different Kursdifferenzen accounts $ ightarrow$ Handelswarenaufwand,		
	Dienstleistungsaufwand)		

3.1.4 REALIZED EXCHANGE DIFF. LOSS

There are differences between the exchange rate of the invoice and the exchange rate of the outgoing payment. If the exchange rate of the outgoing payment is bigger than the exchange rate of the invoice, there is an exchange difference loss.

3.1.4.1 EXAMPLES

Please see example of chapter3.1.3. The exchange difference loss is the result, when the exchange rate of the outgoing payment is bigger than the exchange rate of the invoice.

3.1.4.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Use the same accounts as Realized Exchange Diff. Gain.	x	

3.1.5 BANK TRANSFER

Define a default account to use when paying by bank transfer.

3.1.5.1 EXAMPLES

By clicking to the payment mean *bank transfer* on outgoing payment, the account of bank transfer will be set according this definition.

Outgoing Payments				
Code Name Pay To Bill To	V10002 Technic Solutions VV	 ⊙ Vendor ○ <u>C</u>ustomer ○ <u>A</u>ccount 	No. Primär Posting Date Due Date Document Date Reference	4 13.11.10 13.11.10 13.11.10
	Payment Means			
Contact Person Project	Currency USD			
Payment Reference N	Check Bank T	ransfer Credit	Card Cash	
📃 Display Invoices w	G/L Account 📫 1020	00 Bank	Transfer	
Selected Documen	Transfer Date 13.1	1.10		
257	Reference			

Image 29: Outgoing payment, with payment means bank transfer

To choose the account, the Cash Account-Flag must be set in the chart of accounts.

Chart of Accounts		
G/L Account Details		
🔘 Title	 Active Accou 	nt
G/L Account	102000	
Name	Bank Transfer	\$
External Code		
Currency	All Currencies	Ŧ
Confidential	Level 5	
Balance	📫 105'412.89 🛛 CH	-F ▼
G/L Account Properties		
Account Type	Other	Ŧ
└ Control Account ✔ Cash Account	Reval. (Curre	ncy)

Image 30: $\ensuremath{\mathsf{G}}\xspace/\ensuremath{\mathsf{L}}\xspace$ account with Cash-Flag

3.1.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	For example 1020 – Kontokorrent Hauptbetrieb (cash account)		х
3.1.6 CASH DISCOUNT

When in a payment term a discount is used (for example 10 days 2%, 30 days net), this account will be used.

3.1.6.1 EXAMPLES

In the purchase, this account works in the same way like in the sales. Please see chapter 2.1.10 for print screens and a detailed description.

3.1.6.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	4090 – Skonti	х	
	(There are different Skonti-Accounts $ ightarrow$ Produktion, Warenaufwand, DL-		
	Aufwand)		

3.1.7 CASH DISCOUNT CLEARING

Define an account to use as the clearing account when a cash discount is used.

3.1.7.1 EXAMPLES

N/A

3.1.7.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

3.1.8 EXPENSE ACCOUNT

The expenses account will be used on purchase invoices when:

- The item is a non-stock item
- The item is a stock item BUT the perpetual inventory in SAP B1 is switched off
- The warehouse chosen in the purchase document is a drop ship warehouse

3.1.8.1 EXAMPLES

The following example is typical for a non-stock item: An A/P invoice with a webhosting fee.

A/P Invoice											
Vendor	📫 V230	00			No. Pri	imär	260				
Name	ARP D	Datacon AG			Status		Open				
Contact Person	📫 Marco	o Spana	v		Posting Dat	te	20.11.10				
Vendor Ref. No.					Due Date		20.12.10				
Local Currency	Ŧ				Document	Date	20.11.10				
Contonto		Logistics	A coor w	ation							
Contents	>	LUGISTICS	ALLUUR	Tung							
Item/Service Typ	oe Item				Summary	Туре	No Summary	*			
# Item No.	Item Des	cription	Quantity	Unit Price	Discount	t% Tax.	Total (LC)				
1 🗢 Host-001	Webhosti	ing "Basic" / month	1	CHF 25.0	00 C	0.0000 V1		CH ==			
Journal Entry											
Series	Numher	Posting Date	Due Date	Doc.	Date	Remarks		Eixe	d Exchange Ra	ate	
Primär	1415	20.11.10	20.12.10	20.1	1.10	A/P Invo	ices - V23000				
Origin	Origin No	. Trans. No.	Tem	plate Type	Template	Inc	licator Projec	it			
⇒PU	260	1415					•	🔻 📃 EU F	Report		
Trans. Code	Ref. 1	Ref. 2									
	▼ 260							A <u>u</u> ti	omatic Tax		
								📃 Man	age WTax		
Evpand Editing N	Vinde										
- Expand Editing i											
# G/L Acct/BP	Code	G/L Acct/BP Name			Control A	Acct D	ebit	Credit	Tax Group	Federal Tax ID	Та
1 📫 V23000		ARP Datacon AG			-> 20000	00		CHF 26.90)	CH864434	±
2 📫 117000		Vorsteuer			📫 11700	00	CHF 1.90		V1		
3 📫 427000		Expense Account			42700	00	CHF 25.00				

Image 31: A/P invoice with journal entry

3.1.8.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	4400 – Aufwand für Drittleistung Dienstleistung X	х	
	(There are various expenses accounts possible $ ightarrow$ Warenaufwand, DL-		
	Aufwand etc)		

3.1.9 EXPENSE ACCOUNT – FOREIGN

The expenses account - foreign will be used on purchase invoices of foreign suppliers when:

- The item is a non-stock item
- The item is a stock item BUT the perpetual inventory in SAP B1 is switched off
- The warehouse chosen in the purchase document is a drop ship warehouse

3.1.9.1 EXAMPLES

This account works in the same way like the standard expense account, which is shown in the chapter 3.1.8. It will be used, when the supplier is a foreign supplier (country).

3.1.9.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Use the same account as Expense Account.	х	

3.1.10 PURCHASE CREDIT ACCOUNT

A control account to be used as the default when a credit transaction of expenses is created, for example, an A/P credit memo.

3.1.10.1 EXAMPLES

The purchase invoice of chapter 3.1.8 will be copied to an A/P credit memo.

A/P Credit Memo														
Vendor	📫 V230	000		No. Pr	rimär	12								
Name	ARP	Datacon AG		Status		Closed								
Contact Person	📫 Marco	o Spana	T	Posting Da	te	20.11.1	.0							
Vendor Ref. No.				Due Date		20.11.1	.0							
Local Currency	Ŧ			Document	Date	20.11.1	.0							
Contents	5	Logistics	Acco	ounting										
Item/Service Typ	oe Item			Summary	Туре	No Sum	mary	T						
# Item No.	Item	Description	Quar	ntity	Unit Price	0	isco Tax C							
1 => Host-001	Webł	nosting "Basic" / mon	th	1	СН	F 25.00 C	.0000 V1	-						
Journal Entry														
Series	Number	Posting Date	Due Date		loc. Date	Ren	narks			Fixed	Exchange Ra	te		
Primär	1418	20.11.10	20.11.10	2	20.11.10	A/F	Credit Memos -	V23000						
Origin	Origin N	o. Trans. No.	Te	emplate Type	e Templat	e	Indicator	Projec	t					
⇒PC	12	1418						-	,	r 📃 EU R	eport			
Trans. Code	Ref. 1	Ref. 2												
	▼ 12	261								📃 A <u>u</u> to	matic Tax			
										📃 Mana	ige WTax			
Expand Editing M	1ode													
		1 - • · · · • • - · ·					1					I	1-	
# G/L Acct/BP	Code	G/L Acct/BP Name			Contro	ol Acct	Debit		Credit		Tax Group	Federal Tax ID	Та	
1 🔷 V23000		ARP Datacon AG			-> 200	000			C	HF -26.90		CH864434		-
2 📫 117000		Vorsteuer			⇒ 117	000	CH	F -1.90			V1			
3 🔷 427100		Purchase Credit Ac	count		-> 427	100	CHF	-25.00						

Image 32: A/P credit memo with journal entry

3.1.10.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	Normally the purchase credit account is the same account like the Expense	x	
	Account.		

3.1.11 PURCHASE CREDIT ACCT – FOREIGN

A control account to be used as the default when a credit transaction of expenses is created, for example, an A/P credit memo for a foreign supplier

3.1.11.1 EXAMPLES

This account works in the same way like the standard purchase credit account, which is shown in the chapter 3.1.10. It will be used, when the supplier is a foreign supplier (country).

3.1.11.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	Normally the purchase credit account - foreign is the same account like the	x	
	Expense Account – Foreign.		

3.1.12 OVERPAYMENT A/P ACCOUNT

SAP Business One compares the amount paid to the amount due, and if the difference is less than the amount defined in the currency settings the application automatically creates the appropriate transaction. If the amount is more than the amount due, it will take the overpayment account.

3.1.12.1 EXAMPLES

The purchasing overpayment account works like the corresponding sales account. See chapter 2.1.6 for examples.

3.1.12.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3901 – Rabatte und Preisnachlässe	х	

3.1.13 UNDERPAYMENT A/P ACCOUNT

SAP[®] Business One compares the amount paid to the amount due, and if the difference is less than the amount defined in the currency settings, the application automatically creates the appropriate transaction. If the amount is less than the amount due, it will take the underpayment account.

3.1.13.1 EXAMPLES

The purchasing underpayment account works like the corresponding sales account. See chapter 2.1.5 for examples.

3.1.13.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3901 – Rabatte und Preisnachlässe	х	

3.1.14 DOWN PAYMENT CLEARING ACCOUNT

This account defines the default clearing account when posting an A/P down payment invoice. It cannot be a control account.

3.1.14.1 EXAMPLES

In the system, an A/P down payment invoice is added with 20% DPM. The following print screen shows the down payment invoice with the corresponding journal entry, which uses the down payment clearing account.

A/P Down Paymer	nt Invoi	ce						6						
Vendor	=	V70001			No.	Primär	2							
Name		RTS AG			Status		Closed	Closed						
Contact Person				▼ 🗐	Posting	g Date	02.12.13							
Vendor Ref. No.					Due Da	ate	01.01.14							
Local Currency					Docum	nent Date	02.12.13							
	Journ	al Entry												
	Se	ries	Number	Posting D	ate	Due Dat	te Doc. I	Date Re	marks		🗌 Fixed	l Exchange Rat	e	
Conte	Pri	mär	1763	02.12.13		01.01.1	4 02.12	.13 🛛	/P Down Pay	ment - V70001				
Item/Service T	Ori	gin	Origin N	No. T	rans. No.	Т	remplate Type	Template	Indicator	Project				
# Description	⇒DT		2	1	763					•	EU R	eport		
* Description	Tra	ans. Code	Ref. 1	Ref. 2	Ref.	3								
1 Test			▼ 2								📃 A <u>u</u> to	matic Tax		
											- Maria			
											Maha	ige vv i ax		
	Bla	nket Agreem	ent											
	► Exp	oand Editing I	Mode											
4	#	G/L Acct/	BP G/L /	Acct/BP Nam	1e		Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
	1	⇒ V7000	1 RTS /	AG				CHF 430.40						
	2	⇒ 11700	D Vorst	teuer			CHF 30.4	40	V2				CHF 400.00	
Buyer	3	> 23011	D Dowr	n Payment C	learing Ac	count	CHF 400.0	00						
Owner					-									

Image 33: A/P Down Payment Invoice with Journal Entry

Next step would be copying the down payment invoice into the final invoice. The print screen shows the corresponding journal entry.

Journa	al Entry											
Ser	ies	Number	Posting Date	Due Date	Doc. Da	te Re	marks		🗌 Fixed	Fixed Exchange Rate		
Prin	när	1765	02.12.13	01.01.14	02.12.1	3 🔄	P Invoices - '	70001				
Ori	gin	Origin N	o. Trans. No.	Template Ty	rpe Tr	emplate	Indicator	Project				
PU 🗢		373	1765					Ŧ	EU R	eport		
Tra	ns. Code	Ref. 1	Ref. 2 Ref.	3								
		▼ 373							📃 A <u>u</u> to	matic Tax		
									_			
									📃 Mana	ige WTax		
Blar	nket Agreemer	nt										
N Eve	and Editing Mr	odo										
P CAL	and Earding Mi	Jue										
#	G/L Acct/B	G/L A	.cct/BP Name	Debit		Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
1	⇒ V70001	RTS A	G			CHF 1'721.60						-
2	> 230110	Down	Payment Clearing Acc	count		CHF 400.00						
з	⇒ 117000	Vorste	euer	C-	F 152.00		V2				CHF 2'000.00	
4	⇒ 117000	Vorste	euer			CHF 30.40	V2				CHF 400.00	
5	ᅌ 600000	Mietzi	ns	CHF	2'000.00							

Image 34: Journal entry as result of the A/P Invoice

Hint: The final invoice always reverses the vat applied on the down payment invoice. This means: It is possible to change vat or totals in the final invoice, which results in correct bookings.

3.1.14.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		х



3.1.15 EXPENSE AND INVENTORY ACCOUNT

3.1.15.1 EXAMPLES

 N/A

3.1.15.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

3.1.16 DOWN PAYMENT INTERIM ACCOUNT

The down payment interim account is used when working with sales down payment requests. When booking a down payment invoice request, there will be no journal entry. But when paying the invoice, the Down Payment Clearing Account and also the interim account will be used.

3.1.16.1 EXAMPLES

The first document shows a down payment request with a 30% down payment. There will be no journal entry.

A/P Down Payment Requ	est							
Vendor 📫	V70001			No. Primà	ir	1		
Name	RTS AG			Status		Closed		
Contact Person			3	Posting Date		02.12.1	.3	
Vendor Ref. No.				Due Date		01.01.1	.4	
Local Currency 🔹 🔻				Document Da	te	02.12.1	.3	
Contents		oaistics		Accounting	Y	A	ttachments	
Item/Service Type	Service			Summary Ty	pe	No Sum	mary	-
# Description		G/L Account	G/L Ac	count Name	Tax Cod	3	Total (LC)	
1 Down payment Requ	iest test	-> 600000	Mietzins	;	V1		CHF 1'000.00	-
								-
4							F	
Buyer	-Kein Vertriebs	smitarbeiter- 🔻		Total Before D	Discount		CHF 1'000	0.00
Owner 📫	Maurer, Daniel		l i	DPM	30	%	CHF 300	D.00
				Roynding				
				Tax			CHF 22	2.80
Payment Order Run				Total Paymen	t Due		CHF 322	2.80
Remarks	Test with Dov	wn payment		Applied Amou	nt		CHF 322	2.80
	Request			Balance Due				
				_				
OK Cancel					Copy F	om	Copy To	
				_				

Image 35: A/P Down Payment Request without Journal Entry

After the down payment request is paid, the specific journal entry will be generated in SAP as illustrated in the print screen below. There is a credit on the cash account of 322.80, which was the full amount of the down payment request. The customer has a debit booking, also with 322.80, which means that he owes our company the money. Again, the whole amount will be booked on the credit of the down payment interim account. The 22.80 tax is booked as debit, and the rest (300) is debited to de down payment clearing account.

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Outgoing Payme	ents												
Code		> V70001			Vendor				No. Primär	9			
Name		RTS AG			⊆ustomer				Posting Date	02.12.	13		
Pay To	RTS AG	SWITZER	LAND		Account				Due Date	02.12.	13		
	Journa	al Entry											
	Ser	ies	Number	Posting Date	UUE D	ate Doc. D	ate Re	emarks 			I Exchange Rat	e	
Contact Person	Prin	nar	1/00	02.12.13	J2.12		13 0	utgoing Payn	nents - v70001				
Project	Oriç	gin	Origin No	o. Tran	is. No.	Template Type	remplate	Indicator	Project				
Payment Refere	⇒PS		9	1760)				•	EU R	eport		
	Tra	ns. Code	Ref. 1	Ref. 2	Ref. 3								
			▼ 9							📃 A <u>u</u> to	matic Tax		
Display Invol										_			
										📃 Mana	ige WTax		
	Blar	nket Agreeme	ent										
Selected Docu													
🖌 🖒 1													
	Exp	and Editing N	1ode										
							1	1			1		
	#	G/L Acct/E	3P G/LA	cct/BP Name		Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
	1	⇒ 100000) Petty	Cash			CHF 322.80						-
	2	V70001	L RTS A	G		CHF 322.80	0						
	3	> 203020) Down	Payment Inte	rim Account		CHF 322.80						
	4	⇒ 117000) Vorste	uer		CHF 22.80	0	V1				CHF 300.00	
	5	> 230110) Down	Payment Clear	ring Account	CHF 300.00	0						
4													
													-
Romarks						CHF 645.6	D CHF 645.60	I					
Tournal Remarks													
Joannanternants		4											F F
Created by I													
			Capcal						isolay in EC	Display in SC		Cancel Tem	nlate
ОК			CarlCer						Agaay Inte	- popular in oc		Zancor remt	
												1	

Image 36: Outgoing Payment with Journal Entry

The next step is to generate an A/P invoice which includes the down payment. The invoice and its journal entry is illustrated in the print screen below.

A/P Invoice															
Vendor		V70001				No. F	Primär	372							
Name		RTS AG				Status		Close	ed						
Contact Perso	on				• •	Posting D	ate	02.1	2.13						
Vendor Ref. N	vo.					Due Date	t Data	01.0	1.14						
Local currenc	, ·					Documen	t Date	02.1	2.13						
	Journal Er	try													
	Series		Number	Posting	Date	Due Da	te Do	oc. Da	te R	emarks		E Fixed	d Exchange Rat	e	
C	Primär		1761	02.12.1	13	01.01.1	.4 02	2.12.1	3 🦉	VP Invoices -	V70001				
	Origin		Origin M	۱o،	Trans. I	vo.	Template Type	Te	emplate	Indicator	Project				
Item/Servi	₽U		372		1761						*	EU P	leport		
# Descript	Trans.	Code	Ref. 1	Ref.	2 R	lef. 3									
1			▼ 372									A <u>u</u> to	omatic Tax		
												Man	and MCDy		
												Mark	age vviax		
	Blanke	: Agreeme	nt												
	Expand	Editing M	ode												
	# 0	G/L Acct/B	P G/L	Acct/BP N	ame		Debit		Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
4	1	V70001	RTS	AG					CHF 1'076.00)					-
	2	> 203020	Dowr	n Payment	: Interim	Account	CHF 3	22.80							
	3	> 230110	Dowr	n Payment	: Clearing	Account			CHF 300.00)					
Buyer	4	> 117000	Vorst	euer			CHF	76.00		V1				CHF 1'000.00	
Owner	5	> 117000	Vorst	:euer			CI 15 4 10	~ ~~	CHF 22.80	J V1				CHF 300.00	
	6	> 600000	Mietz	ins			CHEIU	00.00		-					
Remarks															
Remarks															
															-
							CHF 1'3	98.80	CHF 1'398.80	0					
OK															
U.S.K		1													F .
	OK		Iancel							🗆 D	igplay in FC [Display in SC		<u>Cancel Ter</u>	nplate

Image 37: A/P invoice with journal entry

Now, the customer owes us the rest, 1076, which is indicated in the first row of the journal lines. The next 2 lines create reversals for the down payment interim account and also the down payment clearing account, because the down payment request was already paid. Also the tax, which was applied on the incoming payment is reversed on row 5. The correct tax amount (of the 100% amount) is applied in row 4. And last, but not least, the total revenue of 1000 is applied in the last row.

3.1.16.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		х



3.2 PURCHASING TAX TAB

N/A

G/L Account Determination			
Period Selection 2010	Ŧ		
Sales Purchasing General	I <u>n</u> ventory		
Gener <u>al</u> Ta <u>x</u>			
Purchase Tax Group (Items)	Vorsteuer 7,6% Mater		
Purchase Tax Group (Services)	Vorsteuer 7,6% Dier*		
🗌 Wįthholding Tax			
# Type of Account	Account Code	Account Name	
Down Payment Tax Offset Acct	📫 113010	Down Payment Tax Offset Acct	-

Image 38: Account determination, tax purchase tab

3.2.1 DOWN PAYMENT TAX OFFSET ACCT

3.2.1.1 EXAMPLES

N/A

3.2.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		



4 GENERAL

This section describes the General tab of the SAP[®] Business One account determination. In this tab, there is a short section with few accounts to be defined. Only two of them are balance sheet accounts. All other accounts in this section are P/L-accounts. In this section are no control accounts.

G/L A	ccount Determination			
Perio	d Selection 2010	Ŧ		
	Sales Purchasing Gene <u>r</u> al	Inventory		
#	Type of Account	Account Code	Account Name	
	Credit Card Deposit Fee	-> 636100	Credit Card Deposit Fee	-
	Rounding Account	-> 390600	Rounding Account	
	Automatic Reconciliation Diff.	📫 689920	Automatic Reconciliation Diff.	
	Period-End Closing Account	竨 299001	Period-End Closing Account	
	Realized Exchange Diff. Gain	📫 689200	Realized Exchange Diff. Gain	
	Realized Exchange Diff. Loss	📫 684200	Realized Exchange Diff. Loss	
	Opening Balance Account	⇒ 299000	Opening Balance Account	

Image 39: Account determination, general tab

4.1 CREDIT CARD DEPOSIT FEE

A P/L-account on which fees for deposits of credit card vouchers will be posted.

4.1.1 EXAMPLES

Your customer pays an A/R Invoice with a credit card and the credit card company charges you a fee for that transaction. In SAP B1 this occurs when adding a commission in the deposit document. The account Credit Card Deposit Fee will automatically filled in as a suggestion.

Deposit								E	
Deposit No.	1	Series	Primà	ár			Deposit Date	26.05.10	
							Bank		
D		Law					Branch		
Deposit Currency	Schweizer Fran	iken					Account		
Bank Account	⇒ 101000			Post			Bank Reference		
Deferred Pmt Acct	⇒ 101000	Post					Payer		
Checks		Casł	n						
Find Voucher No.				Display	the Follo	wing Vouche	rs All		
# Voucher No.	Date	Card Name	Ref.	Payment M	Custo	# of Pay	Total		
1 123456	26.05.10	Eurocard		Eurocard	C23900	1		CHF 430.40	-
	No. of Vie					Tatal		CUE 400-40	–
	NU, UI VI	JUII				TUTAL		CHF 430.40	
Journal Baraarka	Finreichung	01000				То	tal Commissions	20.00	
Traps No	Entreichung	101000					tal Commissions	20.00	
					Commis	sion			
OK Cano	:el				Commis	sion Account		⇒ 636100	
					Standar	d Commission	n Amount	CHF 20.00	
					Tax Co	de			
					Tax Acc	count			
					Tax %				
					Tax Am	iount		CHF 0.00	
					Commis	sion Due Dat	e	27.05.10	
					Ok		ancel		

Image 40: Credit card deposit with fees

Series	Number	Posting Date	Due Date	Doc. Date Re	marks	200	🗌 F)	xed Exchange	Rate	
Primar	1322	26.05.10	26.05.10	26.05.10	nreichung - 101	000				
Origin	Origin No). Trans. No.	Template Typ	e Template	Indicator	Project				
)P	1	1322				•	🔻 🗌 El	J Report		
irans. Code	Ref. 1	Ref. 2								
	▼ 1						🖌 A	<u>u</u> tomatic Tax		
							M	anage WTax		
expand Editing) Mode									
xpand Editing	g Mode									
xpand Editing # G/L Acct	g Mode t/BP G/L Ad	:ct/BP Name	Control Acct	Debit	Credit	Tax Group	Tax Amount	Gross Value	Base Amount	
xpand Editing # G/L Acct L	g Mode t/BP G/L Ad 40 Bank A	cct/BP Name 1. Bankeinzug	Control Acct	Debit	Credit CHF 430.40	Tax Group	Tax Amount	Gross Value	Base Amount	
xpand Editing # G/L Acct 1 → 1020- 2 → 1010) Mode t/BP G/L Ad 40 Bank A 00 Post	cct/BP Name Bankeinzug	Control Acct ↔ 102040 ↔ 101000	Debit CHF 430.40	Credit CHF 430.40	Tax Group	Tax Amount	Gross Value	Base Amount	
xpand Editing # G/L Acct 1 → 1020- 2 → 1010 3 → 6361	y Mode t/BP G/L Ad 40 Bank A 00 Post 00 Credit	cct/BP Name . Bankeinzug Card Deposit Fee	Control Acct ⇒ 102040 ⇒ 101000 ● 636100	Debit CHF 430.40 CHF 20.00	Credit CHF 430.40	Tax Group	Tax Amount	Gross Value	Base Amount	
Expand Editing # G/L Acct 1 ⇒ 1020 2 ⇒ 1010 3 ⇔ 6361 4 ⇒ 1170	g Mode t/BP G/L At 40 Bank A 00 Post 00 Credit 00 Vorste	cct/BP Name . Bankeinzug Card Deposit Fee	Control Acct ⇒ 102040 ⇒ 101000 636100 117000	Debit CHF 430.40 CHF 20.00 CHF 0.00	Credit CHF 430.40	Tax Group	Tax Amount	Gross Value CHF 20.00	Base Amount	

Image 41: Journal entry with credit card deposit fee

4.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	6361 - Gebühren	х	

4.2 ROUNDING ACCOUNT

This account is the default account for rounding differences in SAP B1. This may occur when you define rounding for certain currencies. Different document types can contain rounding differences.

4.2.1 EXAMPLES

By adding a new A/R invoice with a currency where a rounding has been defined.

CL	Currencies - Setup									
	#	ISO Currency Code	Incoming Amt Diff	Rounding	Outgoing Amt Diff	Decimals	Incoming			
	L	CAD 🔻		No Rounding 💌	_	Default 🔻		-		
2	2	CHF 💌		Round to Five 🔻		2 Digits 🔻	2			
	1	C7V		No Dounding 📼		Dofoult 📼				

Image 42: A rounding needs to be defined in the currency table

The rounding (if necessary) will appear immediately when creating the document (eg. an invoice)

A/R Invoice								
Customer Name Contact Person Customer Ref. No. Local Currency	C42000 Mashina Compute Anton Schmid	ech AG		No. Status Posting Due Da Docume	Primär Date te ent Date	217 Open 21.10. 20.11. 21.10.	09 09 09	
Contents	Logistics		Accou	Inting				
Item/Service Type	Item			Summ	ary Type	No Sur	nmary	•
# Item No. 1 → C00005 2 → C00006 3 → C00007	Quantity 7 9 4	Unit Price CHF CHF CHF 6	75.00 18.75 25.00	0.0000 0.0000 0.0000	A1 A1 A1 A1	Total (LC)	CHF 525.00 CHF 168.75 CHF 2'500.00	*
4							Þ	-
Sales Employee Owner	Samuel Günther	T		Total B	efore Disco	unt	CHF 3'19	93.75
				Total D Freight Rou Tax	own Payme	ent	CHF CHF 24	0.02
Remarks	Based On Delive	3ased On Deliveries 231.			Amount Due		CHF 3'43 CHF 3'43	36.50 36.50
OK Car	cel				Co	opy From	Сору То	-

Image 43: A/R invoice with rounding amount

The default Rounding Account occurs in the journal entry posting.

Journal	Entry										
Serie Primă	is Ni ár 12	umber 278	Posting Date 21.10.09	Due Date 20.11.09	Doc. Date R 21.10.09	emarks V/R Invoices - C4:	2000	🗌 Fi	xed Exchange	Rate	
Origii ⇒IN Tran	n s. Code	Origin No 217 Ref. 1 ▼ 217	0. Trans. No. 1278 Ref. 2	Template Ty	rpe Template	Indicator	Project	▼	J Report <u>u</u> tomatic Tax anage WTax		
Expa	nd Editing Moo	le									
#	G/L Acct/BP	G/L A	cct/BP Name	Control Acc	t Debit	Credit	Tax Group	Tax Amount	Gross Value	Base Amount	
1	📫 C42000	Mashin	a Computech AG	📫 110000	CHF 3'436.5	2					-
2	📫 220000	Mehrw	rertsteuer	📫 220000		CHF 242.73	A1			CHF 3'193.75	
3	📫 320000	Reven	ue Account	-> 320000		CHF 3'193.75					
4	竨 390600	Round	ing Account	-> 390600		CHF 0.02					

Image 44: Journal entry with rounding posting

4.2.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3906 – Rundungsgebühren	х	

4.3 AUTOMATIC RECONCILIATION DIFF.

4.3.1 EXAMPLES

N/A

4.3.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		



4.4 PERIOD-END CLOSING ACCOUNT

4.4.1 EXAMPLES

N/A

4.4.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

4.5 REALIZED EXCHANGE DIFF. GAIN

When reconciling transactions of foreign currency G/L accounts, an exchange rate differences transaction is performed automatically. Define here the account to which the gained exchange rate difference is posted.

4.5.1 EXAMPLES

Use *"Financials* > *Exchange Rate Differences"* to valuate foreign currencies of G/L accounts or business partners.

Exchange Rate Differences - Se	lection Criteria							
Business Partner		▼ G/L Accounts # X Account 1 x ⇒ Aktiven 2 x ⇒ 100 - FW 3 x ⇒ 100 - FW 4 x ⇒ 100 - FW 5 x ⇒ 100 - FW 6 x ⇒ 100 7 x ⇒ 101.0 8 x ⇒ 101.0 9 x ⇒ 101.0	Show Level singe Mittel und Wertschr I - Kasse 0000 - Cash on Hand 0300 - Kasse EUR 0900 - WB Fremdwaehru I - Postscheckquthaben 1000 - Post	5 V iften				
Exclude Gains with Due Date Af Due Date From Execution Date Exch. Rate Gain Acct (A/R) Exch. Rate Gain Acct (A/P) Exch. Rate Gain Acct (G/L)	ter To ☐ Consider Recon. Dat ← 689201 ← 689202 ← 689202 ← 689200	e Currency ## Exch. Rate Loss Acct (A Exch. Rate Loss Acct (A Exch. Rate Loss Acct (G	 ✓ All Curre /R) → 684201 /P) → 684202 /L) → 684200 	ncies				
Journal Entry		·	• • •					
Series Number Primär 1400 Origin Origin N	Posting Date Due 13.11.10 13.1 0. Trans. No.	Date Doc. Date 1.1.10 13.11.10 Template Type Template	Remarks e Indicator	Project	Fixed E Reverse	xchange Ra e ans. (Period	te 13)	
JE 1400 Trans. Code Ref. 1	1400 Ref. 2			•	EU Rep	ort atic Tax 9 WTax		
Expand Editing Mode							1	
Expand Editing Mode # G/L Acct/BP Code The tagged	G/L Acct/BP Name	Control	Acct Debit	Credit	T	ax Group	Federal Tax ID	Ta

Image 45: Rate differrences form and journal entry

4.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	N/A		



4.6 REALIZED EXCHANGE DIFF. LOSS

4.6.1 EXAMPLES

N/A

4.6.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		



4.7 OPENING BALANCE ACCOUNT

4.7.1 EXAMPLES

N/A

4.7.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		



5 INVENTORY

This section describes the Inventory tab of the SAP[®] Business One account determination. In this section are no control accounts. The whole section is only relevant, when perpetual inventory is turned on in the SAP[®] Business One database.



Image 46: Company Details, basic initialization tab

G/L A	ccount Determination								
Period Selection 2010									
	Sales Purchasing General	Inventory							
#	Type of Account	Account Code	Account Name						
	Inventory Account	⇒ 120000	Inventory Account	-					
	Cost of Goods Sold Account	⇒ 420000	Cost of Goods Sold Account						
	Allocation Account	⇒ 200200	Allocation Account						
	Variance Account	📫 684220	Variance Account						
	Price Difference Account	📫 484300	Price Difference Account						
	Negative Inventory Adj. Acct	📫 484400	Negative Inventory Adj. Acct						
	Inventory Offset - Decr. Acct	📫 484500	Inventory Offset - Decr. Acct						
	Inventory Offset - Incr. Acct	📫 484600	Inventory Offset - Incr. Acct						
	Sales Returns Account	📫 120100	Sales Returns Account						
	Exchange Rate Differences Account	📫 689230	Exchange Rate Differences Account						
	Goods Clearing Account	📫 482000	Goods Clearing Account						
	G/L Decrease Account	📫 482100	G/L Decrease Account						
	G/L Increase Account	📫 482200	G/L Increase Account						
	WIP Inventory Account	📫 128000	WIP Inventory Account						
	WIP Inventory Variance Account	📫 480000	WIP Inventory Variance Account						
	Expense Clearing Account	📫 427200	Expense Clearing Account						
	Stock In Transit Account	📫 122000	Stock In Transit Account						
				-					
	OK Cancel								

Image 47: Account determination, inventory tab

5.1 INVENTORY ACCOUNT

Reflects the final inventory value and is recorded in every inventory transaction in SAP Business One. If perpetual inventory is used this account coincides with the sum of moving average prices of all inventory items.

5.1.1 EXAMPLES

By adding a sales/purchase document (see list above) that causes a journal entry this account is used. The item must be an inventory item, and perpetual inventory must be activated. Further, the warehouse, which is used in the document, should not be a drop ship warehouse.

Delivery														
Customer	=	C30000		No.	Primär	258								
Name		Microchips AG		Status		Open								
Contact Perso	on 🛋	Alexandra Deube	er 🔻 📄	Posting	Date	22.11	.10							
Customer Ref	f. No.			Delivery	Date	22.11	.10							
Local Currenc	y v			Docume	ent Date	22.11	.10							
(ntanta	Lasistias		n untin a										
<u></u> or	ntents	Logistics	S ACC	ounting										
Item/Servic	ce Type	Item		Summ	ary Type	No Su	immary	Ŧ						
# Item N	No.	Quantity	Unit Price	Disco	Tax Code	Total (LC)								
1 🔷 A00	0001	1	CHF 400.0	0.0000	A1		CHF 4	00.00 -						
	Journal Ent	ry											l l	
	Series	Number	Posting Date	Due	Date	Doc. Da	te	Remarks		🗌 Fix	ed Exchange Rate			
	Primär	1449	22.11.10	22.1	L1.10	22.11.1	0	Deliveries - C300	000					
	Origin	Origin	n No. Trans.	No.	Templat	е Туре — Т	emplate	Indicator	Project					
4	⇒DN	258	1449						Y	🔻 🗌 EU	Report			
	Trans. C	ode Ref.	1 Ref. 2											
		▼ 258								A <u>u</u>	tomatic Tax			
Sales Employ										📃 Ma	nage WTax			
Owner														
	Expand	Editina Mode												
Romarks														
Romarko	# G/L	Acct/BP Code	G/L Acct/BP Name			С	ontrol Acct	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gr	
	1 📫 1	20000	Inventory Account			=	120000		CHF 316.18					-
	2 🗢 4	20000	Cost of Goods Sold	Account			420000	CHF 316.18	1					
OK														
OK														

5.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	1200 – Vorräte Handelswaren		х

5.2 COST OF GOODS SOLD ACCOUNT

The G/L account *cost of goods sold* is used when inventory-items having a value (e.g. moving average) are delivered.

5.2.1 EXAMPLES

In this example, a printer is sold to a customer. The item costs will be booked to the Cost of Goods Sold Account.

elivery														
Customer	=	C30000		No.	Primär	258								
Name		Microchips AG		Status		Oper	n							
Contact Pe	erson 🛋	Alexandra Deuber	T	Posting (Date	22.1	1.10							
Customer F	Ref. No.			Delivery	Date	22.1	1.10							
Local Curre	ency 🔻			Docume	nt Date	22.1	1.10							
	<u>C</u> ontents	Logistics	Acco	ounting										
Item/Ser	ervice Type	Item		Summa	rv Tvne	No S	Summary	-						
# Iten	m No.	Quantity L	Jnit Price	Disco	Tax Code	Total (LC)	our and a g							
1 0 0	400001	1	CHE 400.00	0.0000	A 1	rocar (cc)		00.00						
1 - 4	A00001	1	CHF 400.00	0.0000	MI		CHER	00.00 -						
	Journal Ent	TY												
	Corioc	Number	Bocting Date	Duel	Date	Doc D	oto	Poroarka			ad Evelaanda Bata			
	Drimär	1440	22 11 10	22.11	Jale I 10	22.11	10	Deliveries - C300	nn		eu excriarige Rate			
	r nina	1115	22,11,10				10	Ecimentes cooo						
	Origin	Origin	No Tranc I		- ODOIDIDE/	o Tuno III	Tomplato	Indicator	Drojoct					
4	Origin	Origin I	No. Trans. 1	NO.	l emplate	e Type	Template	Indicator	Project		Report			
4	Origin DN Trans (Origin I 258	No. Trans. f	NO.	l emplate	e Type	Template	Indicator	Project	🔻 🗌 EV	Report			
4	Origin DN Trans. C	Origin I 258 Iode Ref. 1	No. Trans. f 1449 . Ref. 2	NO.	l emplate	e Type	Template	Indicator	Project T	T EU	Report			
4	Origin DN Trans. C	Origin 258 Tode Ref. 1 ¥ 258	No. Trans. f 1449 . Ref. 2	NO.	l emplate	e Type	Template	Indicator	Project	EV Au	Report tomatic Tax			
• Cales Emple	Origin DN Trans. C	Origin 258 Code Ref. 1 ¥ 258	No. Trans. f 1449 . Ref. 2	NO.	l emplate	e Type	Template	Indicator	Project	▼ ■ EU	Report tomatic Tax nage WTax			
Sales Emple Owner	Origin DN Trans. C	Origin I 258 Code Ref. 1 ¥ 258	No. Trans. f 1449 . Ref. 2	NO.	l emplate	e Type	Template	Indicator	Project	▼	Report tomatic Tax nage WTax			
Sales Emple	Origin DN Trans. C	Origin I 258 Code Ref. 1 ¥ 258	No. Trans. f 1449 . Ref. 2	NO.		e Type	Template	Indicator	Project	▼	Report tomatic Tax nage WTax			
Sales Emple Owner	Origin → DN Trans. C	Origin I 258 Code Ref. 1 V 258 Editina Made	No. Trans. 1 1449 . Ref. 2	No.		e Type	Template	Indicator	Project	EV Au Ma	Report tomatic Tax nage WTax			
Sales Emple Owner	Origin	Origin I 258 Code Ref. 1 V 258 Editing Mode	No. Trans. 1 1449 . Ref. 2	No.		e Type	Template	Indicator	Project	EV Au Ma	Report tomatic Tax nage WTax			
Sales Empl Owner	Origin ⇒ DN Trans. C lo: ► Expand # G/L	Origin 1258 Code Ref. 1 V 258 Editing Mode	No. Trans. f 1449 . Ref. 2	No.		e Type	Control Acct	Indicator	Project	EV Au Ma	Report tomatic Tax nage WTax Federal Tax ID	Tax Amount	Gr	
Sales Emple Owner	Origin ⇒ DN Trans. C lo: ► Expand # G/L 1 ⇒ 1	Origin 1 258 20de Ref. 1 ▼ 258 Editing Mode Acct/BP Code (220000 1	No. Trans. 1 1449 . Ref. 2 	NO.		e Type	Control Acct	Debit	Project Project Credit Credit Credit CHF 316.18	EU Au Ma	Report tomatic Tax nage WTax Federal Tax ID	Tax Amount	Gr	
Sales Emplo Owner	Origin Origin PN Trans. C P Expand # G/L 1 ← 1 2 ← 4	Origin 1 258 Code Ref. 1 ▼ 258 Editing Mode Acct/8P Code (1 120000 [No. Trans. J 1449 Ref. 2 G/L Acct/BP Name inventory Account inventory Account	Account		e Type	Control Acct	Debit CHF 316.18	Project Project Credit Credit CHF 316.18	EU Au Ma	Report tomatic Tax nage WTax Federal Tax ID	Tax Amount	Gr	
Sales Empl Owner Remarks	Origin ⇒ DN Trans. C Iov <td>Origin 1 258 Code Ref. 1 ▼ 258 Editing Mode Acct/BP Code 1 (20000 I 1 (20000 C</td> <td>No. Trans. J 1449 . Ref. 2 . G/L Acct/BP Name Inventory Account Tost of Goods Sold</td> <td>Account</td> <td></td> <td></td> <td>Control Acct 120000 420000</td> <td>Debit CHF 316.18</td> <td>Project Project Credit Credit CHF 316.18</td> <td>EU Au Ma</td> <td>Report tomatic Tax nage WTax Federal Tax ID</td> <td>Tax Amount</td> <td>Gr</td> <td></td>	Origin 1 258 Code Ref. 1 ▼ 258 Editing Mode Acct/BP Code 1 (20000 I 1 (20000 C	No. Trans. J 1449 . Ref. 2 . G/L Acct/BP Name Inventory Account Tost of Goods Sold	Account			Control Acct 120000 420000	Debit CHF 316.18	Project Project Credit Credit CHF 316.18	EU Au Ma	Report tomatic Tax nage WTax Federal Tax ID	Tax Amount	Gr	
Sales Empl Owner Remarks	Origin ⇒ DN Trans. C ▶ Expand # G/L 1 ⇒ 1	Origin 1 258 Code Ref. 1 ▼ 258 Editing Mode Acct/BP Code 0 120000 I 120000 C	No. Trans. 1 1449 G/L Acct/BP Name rwentery Account Tost of Goods Sold	Account			Control Acct 20000 420000	Debit CHF 316.18	Project Project Credit Credit CHF 316.18	EU Au Ma	Report tomatic Tax nage WTax Federal Tax ID	Tax Amount	Gr	

If the delivery is made simultaneously with the invoice, the account is used in the moment of creating the invoice-document.

5.2.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	4200 - Handelswarenaufwand	Х	

5.3 ALLOCATION ACCOUNT

This clearing account is used as an offsetting account to the inventory account in goods receipt POs and A/P credit memos. The balance of this G/L account reflects the total amount of open goods receipt POs and goods returns.

5.3.1 EXAMPLES

When purchasing, in a first step, the allocation account will be booked when a goods receipt is posted

Goods Receipt	PO									
Vendor	⇒ V23000	No. Primär	273							
Name	ARP Datacon AG	Status	Open							
Contact Persor	n 📫 Marco Spana	Posting Date	13.04.11							
Vendor Ref. N	D	Due Date	13.04.11							
Local Currency	×	Document Date	13.04.11							
<u>C</u> ont	tents Logistics	Accounting	No Summar							
The There Ma	Item Description Overstitu II	Summary Type	Tau Cada Tatal ()	, ·						
# Item No	u Item Description Quantity O	riit Price Discount %	rax coue Total (L	-)						
1 -> A000	005 HP Color Laser Jet 4 1	CHF 400.00 0.0000 \	/1	C -						_
	Journal Entry								8	L
	Series Number Posti Primär 1446 13.0-	ing Date Due Date 4.11 13.04.11	Doc. Date 13.04.11	Remar Good:	iks s Receipt PC	- V23000	Revaluation	Reporting Exch		
and the second sec	Origin Origin No.	Trans. No. Templa	ate Type 🛛 Temp	olate :	Indicator	Project				
	➡ PD 273	1446				T	EU Report			
1	Trans. Code Ref. 1 Re 273	ef. 2 Ref. 3					Automatic Manage W	Tax Tax		
Buyer										
Owner	Expand Editing Mode									
Remarks	# G/L Acct/BP G/L Acct/BP N	lame	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Am	
	1 iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	ount		CHF 400.00						-
	2 ipped 2 120000 Inventory Acco	ount	CHF 400.00							
ОК										

Image 48: Goods receipt PO with journal entry

In a next step, the A/P invoice will be booked. As usual, in an invoice, the control account of the supplier will be booked, and the contra account is the allocation account.

A/P Invoice												
Vendor	📫 V230	00		N	o. Primär	269						
Name	ARP	Datacon AG		SI	atus	Open						
Contact Perso	on 📫 Marci	o Spana	v 🗐	Pe	osting Date	13.04.1	1					
Vendor Ref. N	lo.			D	ue Date	13.05.1	1					
Local Currency	y 🔻			D	ocument Date	13.04.1	1					
Con	itents	Logistics	Accour	nting								
Item/Service	e Type 🛛 Item			ş	Summary Type	No Surr	mary	¥				
# Item No	o. Item De:	scription	Quantity	Unit Price	Discount %	Tax Total	LC)					
1 🐤 A000	DOS HP Color	Laser Jet 4	1	CHF 400.00	0.0000	V1	C	HF -				
	Journal Entry										(
	Series	Number	Posting Date	Due Date	Doc. Da	te Re	narks		Revaluation B	enorting Exch		
	Primär	1447	13.04.11	13.05.11	13.04.1	1 4/	P Invoices - V2	3000		oporting Eneri		
	Origin	Origin No.	Trans, N	o. Temp	late Type T	emplate	Indicator	Project				
	⇒PU	269	1447					*	EU Report			
	Trans Code	Rof 1	Ref 2 Re	of 3								
4	Trans. code	▼ 269							Automatic Ta	ж		
									Manage WTa	0X		
Buyer												
Ownor												
Owner												
	Expand Editing	ng Mode										
	# G/L Acct	/BP G/L Acct.	/BP Name		Dehit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base &	7
	1 - V2300	10 ARP Data	ron AG		LODIC	CHE 430	40	CH864434		L. L.L. Fakto		-
Bomarke	2 => 11700	10 Vorsteuer	1		CHE 3	0.40	V1	61001101			CHE 400.01	0
Kernarks	3 => 20020	0 Allocation	Account		CHF 400).00					0010	7
	3 🔿 20020	U Allocation	Account		CHF 400							

Image 49: A/P invoice with journal entry

5.3.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	2002 – WE/RE-Verrechnung		х

5.4 VARIANCE ACCOUNT

This G/L account is used only in a standard-price inventory system. In certain scenarios, if there are differences between the standard price and the actual price in the purchasing document, these differences are recorded in the variance account.

5.4.1 EXAMPLES

The item in the following form is set to the standard valuation method, and the item costs are 100.

tem Master Data						
Item Number	A00007		Bar Code		🖌 Inventor	ry Item
Description	Logitech Performance	MX			🖌 Sales Ite	em
Desc. in Foreign Lang.					Purchase	e Item
Item Type	Items	Ŧ			Fixed As	sets
Item Group	Artikel	*				
Price List	Basis Preisliste	Ŧ	Unit Price	CHF 100.00		
General Purch	asing Data Sales Data	a I <u>n</u> ve	entory Data	Planning Data	Properties	Remarks
General Purch	asing Data Sales Data	a I <u>n</u> ve	entory Data	Planning Data e Inventory by Wan	P <u>r</u> operties ehouse	Remarks
General Purch Set G/L Accounts By	asing Data Sales Data	a I <u>n</u> ve	entory Data	Planning Data e Inventory by Wan el	Properties	Remarks
General Purch Set G/L Accounts By Inventory UoM	asing Data Sales Data Warehouse	a I <u>n</u> ve	entory Data Managi Inventory Leve Required (Planning Data e Inventory by Wan al Purchasing UoM)	P <u>roperties</u> ehouse	Remarks
General Purch Set G/L Accounts By Inventory UoM Valuation Method	asing Data Sales Data Warehouse Standard	a Inve	entory Data Managi Inventory Leve Required (Minimum	Planning Data e Inventory by Wan el Purchasing UoM)	Properties ehouse	Remar <u>k</u> s
General Purch Set G/L Accounts By Inventory UoM Valuation Method Item Cost	asing Data Sales Data Warehouse Standard 100	a Inve	entory Data Managi Inventory Levi Required (Minimum Maximum	Planning Data e Inventory by Wan al Purchasing UoM)	Properties ehouse	Remar <u>k</u> s
General Purch Set G/L Accounts By Inventory UaM Valuation Method Item Cost # Whse Whse I	asing Data Sales Data Warehouse Standard 100 Va Locked In Stock	a Inve	entory Data Managi Inventory Levis Required (Minimum Maximum ed Ordered	Planning Data e Inventory by Wan al Purchasing UoM) Available	Properties ehouse	Remar <u>k</u> s

Image 50: Item with standard valuation method

There is a goods receipt using this item, but the price per unit is 110. The difference from the purchase document to the standard cost will always be booked to the variance account.

Goods Re	eceipt PO											
Vendor	iii V2	3000		No. F	Primär 27	5						
Name	AR	P Datacon AG		Status	Op	en						
Contact	Person 📫 Ma	rco Spana	v 🗐	Posting D	ate 13	04.11						
Vendor	Ref. No.			Due Date	13	04.11						
Local Cu	rrency 🔻			Documen	t Date 13	04.11						
	Contents	Logistics	Acco	ounting								
Item/	Service Type Ite	00		Summan	v Type No	Summary	-					
# It	rem No. Item Des	crintion Quanti	v Unit Price	Discou	nt% Tax Code	Total (LC)						
1	A0007 Logitech	Performance	1 CHE 110	100		10001(20)	C +					
	- Loodor Logicoen	- on on on one		100	0.0000 11							
	Journal Entry											
	Series	Number Postin	g Date	Due Date	Doc. Date	e Remar	ks		Revaluation F	Reporting Exch		
	Primär	1452 13.04	11	13.04.11	13.04.11	Good	Receipt PO	- V23000				
	Origin	Origin No.	Trans. No.	Ten	nplate Type 🛛 Ter	nplate	ndicator	Project				
	⇒PD	276	1452					T	📃 📃 EU Report			
	Trans. Code	Ref. 1 Ref	. 2 Ref. 3	3								
		▼ 276							Automatic T-	ах		
									📃 Manage WTa	ÐK.		
Buyer												
Owner												
	Evenand Editing N	Ande										
	P Expand Earding I	loue										
Remark	# G/L Acct/BP	G/L Acct/BP Na	me		Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base A	
	1 🔿 200200	Allocation Accou	nt			CHF 110.00						-
	2 🔿 120000	Inventory Accou	nt		CHF 100.0	00						
	3 🔿 684220	Variance Accour	ıt		CHF 10.	00						

Image 51: Goods receipt with journal entry



5.4.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.5 PRICE DIFFERENCE ACCOUNT

This account is used in purchasing transactions only. For certain scenarios, price differences between the base and target documents are recorded in this account.

5.5.1 EXAMPLES

To demonstrate this effect, a goods receipt of a specific item is posted, for example 5x Logitech mouse for 50 CHF each.

Goods Receipt PO						I X								
Vendor	⇒ V23000	N	p. Primär	272		1								
Name	ARP Datacon AG	St	atus	Open		1								
Contact Person	📫 Marco Spana	🛛 📄 🛛 Po	Journal Entry											
Vendor Ref. No.		Du	Joannar Entry										-	
Local Currency	Ŧ	De	Series	Number	Posting Date	Due [Date D	oc. Date	Remarks	Reva	iluation Repor	ting Exch		
			Primär	1443	13.04.11	13.04	4.11 1	.3.04.11	Goods Receipt PO - V2	3000				
			Origin	Origin No	o. Trans. N	io.	Template Type	Template	Indicator P	oject				
Contents	Logistics	Account	⇒ PD	272	1443				T	EU F	eport			
			Trans. Code	Ref. 1	Ref. 2 R	эf. З								
Item/Service Type	e Item	9		▼ 272						Auto	matic Tax			
# Item No. 1	Item Description Quantity Ur	nit Price								📃 Man	age WTax			
1 🔷 A00008 L	ogitech Performance 5	CHF 50.00												
			Expand Editing	Mode										
					1									
			# G/L Acct/B	P Code	G/L Acct/BP Nar	ne		Control Acc	t Debit	Credit	Tax Group	Federal Tax ID	Та	
			1 🔷 200200		Allocation Accou	nt		-> 200200		CHF 250.00				-
			2 📫 120000		Inventory Accou	nt		-> 120000	CHF 250	0.00				

Image 52: Goods receipt of 5 items, new stock quantity

The result is that there are 5 items on stock with the value: 5*50 CHF = 250 CHF.

The next step would be that some of the items are sold. For this, a sales invoice is created with 3x Logitech mouse. New situation: There are only 2 items left in the warehouse.

Next, the supplier sends the invoice of the 5 items which were ordered before. On the invoice, the item price is not 50 CHF anymore, it's now 60 CHF. Normally, SAP books the 10 CHF price difference on the inventory account and adapts the moving average of the item. Please see what happens, if there are not all items on stock.

Series Primär	Number 1445	Posting Date 13.04.11	Due Date 13.05.11	Doc. Date 13.04.11	Remarks	· V23000	Reva	luation Repor	ting Exch		
Origin	Origin No	. Trans. No.	Template	Type Template	Indicato	r Projec	t				
PU	268	1445				•	EU R	leport			
Trans. Code	Ref. 1	Ref. 2 Ref. 3	3								
	▼ 268						Auto	matic Tax			
							Man	age WTax			
Expand Editing M	ode									-	
Expand Editing M	lode Code	G/L Acct/BP Name		Control /	Acct Debit		Credit	Tax Group	Federal Tax ID	Та	
Expand Editing M # G/L Acct/BP 1 🗢 V23000	ode Code	G/L Acct/BP Name ARP Datacon AG		Control ↓	Acct Debit		Credit CHF 322.80	Tax Group	Federal Tax ID CH864434	Та	
Expand Editing M # G/L Acct/BP 1 ↔ V23000 2 ↔ 117000	ode Code	G/L Acct/BP Name ARP Datacon AG Vorsteuer		Control / ⇒ 2000 ⇒ 1170	Acct Debit	CHF 22.80	Credit CHF 322.80	Tax Group	Federal Tax ID CH864434	Та	
Expand Editing M # G/L Acct/BP 1 V23000 2 117000 3 200200	lode Code	G/L Acct/BP Name ARP Datacon AG Vorsteuer Allocation Account		Control . ⇒ 2000 ⇒ 1170 ⇒ 2002	Acct Debit	CHF 22.80 CHF 250.00	Credit CHF 322.80	Tax Group	Federal Tax ID CH864434	Та	
Expand Editing M # G/L Acct/BP 1 → V23000 2 → 117000 3 → 200200 4 → 120000	lode Code	G/L Acct/BP Name ARP Datacon AG Vorsteuer Allocation Account Inventory Account		Control . ⇒ 2000 ⇔ 1100 ⇒ 2002 ⇒ 1200	Acct Debit 00 00 00 00	CHF 22.80 CHF 250.00 CHF 20.00	Credit CHF 322.80	Tax Group	Federal Tax ID CH864434	Ta	



For each of the 5 items, there is a price difference of 10 CHF. Because there are 2 items left, it could book only 20 CHF to the inventory account to increase the moving average. The other 30 CHF were booked to the price difference account.

5.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.6 NEGATIVE INVENTORY ADJ. ACCT

This account is used if inventory quantity is negative when the inventory posting takes place.

5.6.1 EXAMPLES

At the moment, there are 100 books in stock with a price of 20 each.

tem Master Data									
Item Number	book		в	ar Code			Inventory Item		
Description	Harry Potter 1					¥	Sales Item		
Desc. in Foreign Lang.						Y	Purchase Item		
tem Type	Items						Fixed Assets		
tem Group	Literature		Ŧ						
Price List	Basis Preisliste		🔻 L	Init Price	CHF 100	0.00			
General Purchasin	g Data 📔 Sales D	ata / I	nventory Data	a Planning I	Data 📔 P <u>r</u> ope ge Inventory b	rties Rema ay Warehouse	ir <u>k</u> s Attachme	ants	
Cot CA Accounts Du	******		_ 1	wanton Lava	,o 1110111 <u>0</u> 191	, , , , , , , , , , , , , , , , , , , ,			
Set G/L Accounts By	Item Group		* 1	Required	l (Duvelopcing LI	(140			
Inventory COM	Moulog Augros			Minimura	(Purchasing O	UM)			-
Item Cost	20	je		Mavirouro					-
Team cost	20			Preservation					
# whise code wh	nse Name	Locked	In Stock	Committed	Ordered	Available	Inventory Acct	0	
1 🔷 01 🛛 Aliq	gemeines Lager		100			100	-> 120000	📫 42	-
2 🐤 02 🛛 Res	serve Lager						-> 120000	📫 42	
3 📫 03 🛛 🗛	sgangslager						-> 120000	📫 42	
4 📫 04 Kor	nsignation						-> 120000	📫 42	
5									
									-
			100			100			

200 books will be sold, and a negative inventory is the result. The inventory account is decreased by 4000 (200 * 20), which means, that it calculated the costs for 200 items also when only 100 items are on stock.

irnal Entry			******							
Series	Number	Posting Date	Due Date [oc. Date F	Remarks		Revaluation Reporting Exch			
Primär	1499	10.01.12	09.02.12	0.01.12	\/R Invoices - COO	0001				
Origin	Origin Na	. Trans. No.	Template Type	Template	Indicator	Project				
IN	262	1499				Ŧ	📃 EU Report			
Trans. Code	Ref. 1	Ref. 2 Ref. 3	3							
	▼ 262						📃 A <u>u</u> tomatic "	Гах		
							Manage W I	ax		_
Expand Editing N	1ode						Manage wi	ax		
Expand Editing N # G/L Acct/BP	Mode Code G;	L Acct/BP Name	Debit (FC)	Credit (FC)	Debit	Credit	Manage wi	Federal Tax	Tax Amount	
Expand Editing № # G/L Acct/BP 1 👄 C000001	Aode G; Code G; Cla	'L Acct/BP Name oud 9	Debit (FC) EUR 14'251	Credit (FC)	Debit CHF 21'520.00	Credit	Manage w I	ex Federal Tax	Tax Amount	
Expand Editing № # G/L Acct/BP 1 ⇒ C000001 2 ⇒ 220000	Mode Code Gi Cito	L Acct/BP Name Jud 9 Anwertsteuer	Debit (FC) EUR 14'25J	Credit (FC) .65 EUR 1'006.62	Debit CHF 21'520.00	Credit CHF 1'520.00	Manage w I	Federal Tax	Tax Amount	
Expand Editing № # G/L Acct/BP 1 ↔ C000001 2 ↔ 220000 3 ↔ 320000	Aode Code Gi Cla Ma	L Acct/BP Name rud 9 hhrwertsteuer venue Account	Debit (FC) EUR 14'25J	Credit (FC) 65 EUR 1'006.62 EUR 13'245.03	Debit CHF 21'520.00	Credit CHF 1'520.00 CHF 20'000.00	Manage W I	Eederal Tax	Tax Amount	
Expand Editing № # G/L Acct/BP 1 ← C000001 2 ← 220000 3 ← 320000 4 ← 120000	Node Gj Code Gj Me Re In	L Acct/BP Name Jud 9 Ihrwertsteuer venue Account ventory Account	Debit (FC) EUR 14'251	Credit (FC) 65 EUR 1'006.62 EUR 13'245.03 EUR 2'649.01	Debit CHF 21'520.00	Credit CHF 1'520.00 CHF 20'000.00 CHF 4'000.00	Tax Group	Federal Tax	Tax Amount	

Image 54: Journal Entry, Origin A/R Invoice

Next step is to make a goods receipt with 110 items for 25, which result in a new inventory level of 10 pieces and a moving average of 25.

Because we had negative inventory of 100 items with a value of 20, it books 2000 to the inventory account. It books additionally 10 * 25 to the inventory account. This makes 2000 + 250 = 2250 on the inventory account.

Because we purchased for 25this time, but had a minus of 100 * 20 when selling the item, the system calculates now 100 * (25 - 20) = 500 to the Negative Inventory Account.

										[
Series Primär	Number 1500	er Posting Date Due D 10.01.12 10.01.		ite Doc 12 10.0	. Date F 01.12	Date Remarks 1.12 Goods Receipt		Revaluation R			
Origin	Origin No	. Trans. N	D.	Template Type	Template	Indicator	Project				
SI	142	1500					*	📃 EU Report			
Trans. Code	Ref. 1 • 142	Ref. 2 Re	ef. 3					Automatic Ta:	x		
Expand Editing) Mode 3P Code G/	L Acct/BP Name		Debit	Credit	Tax Group	Federal Tax	Tax Amount	Gross Value	Distr. Rule	
Expand Editing # G/L Acct/B 1 \$\implies 484600) Mode 3P Code G/	L Acct/BP Name rentory Offset - Ir	icr. Acct	Debit	Credit CHF 2'750.00	Tax Group	Federal Tax	Tax Amount	Gross Value	Distr. Rule	7 -
Expand Editing # G/L Acct/B 1 ↔ 484600 2 ↔ 120000) Mode 3P Code G/ Inv Inv	L Acct/BP Name rentory Offset - Ir rentory Account	ıcr. Acct	Debit CHF 2'250.00	Credit CHF 2'750.00	Tax Group	Federal Tax	Tax Amount	Gross Value	Distr. Rule	T A

Image 55: Journal Entry, Origin Goods Receipt

5.6.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.7 INVENTORY OFFSET - DECR. ACCT

Accounts used when the inventory value is decreased as a result of creating a goods issue.

5.7.1 EXAMPLES

The account will be filled as default in the column Account Code in the goods issue.

Goods Issue								
Number	er 2		Primär		Posting Date		10.01.12	
					Documer	it Date	10.01.12	
Price List	Last Purchase Pi	rice			Ref. 2			
Contents	Attachments			1				
# Item No.	Item No. Item Description		Quantity	Info P	rice	Account Code	e Item	
1 🔿 book	Harry Potter	1	1	(CHF 50.00	📫 484500	CHF 5	0.00 🔶

Image 56: Goods Issue

5.7.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.8 INVENTORY OFFSET - INCR. ACCT

Accounts used when the inventory value is increased as a result of creating a goods receipt.

5.8.1 EXAMPLES

The account will be filled as default in the column Account Code in the goods receipt.

G	oods R	leceipt							
N	Number 140 Series			Series Prin	när	1	Posting Date Document Date	10.01.12 10.01.12	
Р	rice Lis	st 🛛	ast Purchase Price	9			Ref. 2		
	Cor	ntents A	attachments						
7	# Ite	em No.	Item Description	n Quantity	Unit Price	Total	Whse	Account Code	
1	. 🔿	book	Harry Potter 1	1	CHF 50.00	CHF 50.00	⇒ 01	⇒ 484600	<u>-</u>

Image 57: Goods Receipt

5.8.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.9 SALES RETURNS ACCOUNT

Define the ${\sf G}/{\sf L}$ account to use when a transaction for a goods return is created.

5.9.1 EXAMPLES

The example shows a return. If it is an inventory item, which is returned, it will book the sales return account. Normally, this account is the same like the inventory account described in chapter 5.1.

Retur	n													
Custo	mer	📫 C42000			No.	Primär		16						
Name	1	Mashina Co	mputech AG		Stat	tus		Closed						
Conta	act Person	📫 Anton Sch	mid	*	Pos	ting Date		15.04.11						
Custo	mer Ref. No.				Due	e Date		15.04.11						
Local	Currency	Ŧ			Doc	ument Date		15.04.11						
	Contents	La	ogistics		Accountin	g								
Ite	m/Service Type	Item			Su	mmary Type	(No Summary	Ŧ					
#	Item No.	Quantity	Unit Pri	ice	Disc	Tax Coc	e Total (L	.C)						
1	🗢 A00008		5	CHF 62	2.50 0.00	00 A1		CHF	312.50 🔺					
G	ournal Entry												(
	ournal cricity	•• •				_		_						
	Series	Number	Posting Date	3 L	Due Date	U	oc. Date	Remar	ks		Revaluatio	n Reporting Exch		
	Primar	1453	15.04.11		15.04.11	1	5.04.11	Retur	ns - C42000					
	Origin	Origin No). Iran	is. No.	le	mplate Type	Temp	late .	ndicator	Project				
	- RE	16	145.	3						•	EO Repur			
	Trans. Code	Ref. 1	Ref. 2	Ref. 3							0. utomosti	Tau		
		* 10									Automatic	. 1.6%		
E al											🔄 Manage v	/lax		
34														
Ov														
	Expand Editing	Mode												
Re	# G/L Acct/B	G/L Acc	t/BP Name			Det	oit	Credit	Tax Group	Federal Tax II	D Tax Amount	Gross Value	Base A	
	1 📫 120100	Sales Re	turns Account	:				CHF -112.50						-
	2 🔿 420000	Cost of (Canada Calal e a											

Image 58: Return with corresponding journal entry

5.9.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Normally the sales returns account is the same than the inventory account.		х

5.10 EXCHANGE RATE DIFFERENCES ACCOUNT

This account is used in purchasing transactions only. In certain scenarios, when a target document is created based on a base document whose item price is in a foreign currency, and the target document is connected to a different exchange rate, a difference in local currency occurs.

5.10.1 EXAMPLES

Text

5.10.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	N/A		

5.11 GOODS CLEARING ACCOUNT

An offsetting account to the allocation costs used when closing goods receipt POs or goods returns.

5.11.1 EXAMPLES

Chapter 5.3 shows, when booking a goods receipt, the allocation account will be used. And when copying the goods receipt into an A/P invoice, the allocation account is relieved.

What happens, when there is no invoice arriving and the user needs to close the goods receipt manually? Then, the contra of the allocation account is the goods clearing account.

Goods Receipt PO					
Vendor	⇒ V23000			Close	
Name	ARP Datacon AG			Dualiasta	
Contact Person	📫 Marco Spana 🔹 🔻		.	Dublicate	1
Vendor Ref. No.			-	Row Mapping	1
Local Currency	T			Row Details	1
				New Activity	
			E)	Volume and Weight Calculation	
Contents	Logistics	Ac		Opening and Closing Remarks	
Journal Remark	Goods Receipt PO - V23000		E	Related Activities	

Image 59: Manual closing of goods receipt

Journal Entry										[
Series Primär	Number 1449	Posting Date 13.04.11	Due Date 13.04.11	Doc. Date	Remar Goods	ks Receipt PO	- V23000	Revaluation R	eporting Exch		
Origin Origin No. Trans. No. Template Indicator Project PD 274 1449 Trans. Code Ref. 1 Ref. 2 Ref. 3											
Expand Editing # G/L Acct/B	Mode	:/BP Name		Dehit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base &	
1 ⇒ 482000 2 ⇒ 200200	Goods Cl	earing Account		CHE 200.00	CHF 300.00	Tax aroup		Tax Pinoant	aloop valao	Base Him	-

Image 60: Journal entry relieving the allocation account

5.11.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.12 G/L DECREASE ACCOUNT

G/L account used for balancing the change in inventory value resulting from the creation of Inventory Revaluation documents. The account will be used, when decreasing the value of an item.

5.12.1 EXAMPLES

The example shows the booking of an inventory revaluation document and the corresponding journal entry. Inventory revaluation documents are used to adapt the moving average or standard price of inventory items.

Invento	ry Revalua	tion												
Number		2	S	eries	Primär	Posting Date Document Date	1	5.04.11 5.04.11 📑						
Revalua	tion Type	Price C	hange			Ref. 2								
# Iter	n No.	Item Desc	ription	Whse	Current Cos	t New Cost	Unit of M	easure I						
1 🖓 /	400001	IBM Intopr	int	□> 01	CHF 31	5.29 CHF 315.00)							
	Journal En	try											C	
	Series	N	lumber	Posting	Date I	Due Date	Doc. Date	Rema	rks		Revaluation	Reporting Exch		
	Primär	1	454	15.04.1	.1	15.04.11	15.04.11	Inver	itory Revalua	tion				
4			Urigin N	10.	Trans. No. 1454	i emplate i yr	be iem	plate	Indicator	Project	EU Report			
FIFO L # Do	Trans.	Code	Ref. 1	Ref.	2 Ref. 3						Automatic	Tax Fax		
	▶ Expand	Editing Mo	de											
	# G/l	Acct/BP	G/L Act	t/BP Nam	e	D	ebit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base A	
Remarl	1 🔿	120000	Invento	ry Accourt	it .		a 15 077 of	CHF 277.83						-
	2 🔿	482100	G/L Dec	rease Acc	ount		CHF 277.8	3						

Image 61: Inventory revaluation which is decreasing the item cost

5.12.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.13 G/L INCREASE ACCOUNT

G/L account used for balancing the change in inventory value resulting from the creation of Inventory Revaluation documents. The account will be used while increasing the value of an item.

5.13.1 EXAMPLES

See chapter 5.12 for an example.

5.13.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМИ СН	N/A		


5.14 WIP INVENTORY ACCOUNT

N/A

5.14.1 EXAMPLES

N/A

5.14.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	1280 – Angefangene Arbeiten (WIP)		x

5.15 WIP INVENTORY VARIANCE ACCOUNT

This account holds the variance amounts of the items that are part of the production process.

5.15.1 EXAMPLES

N/A

5.15.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

5.16 EXPENSE CLEARING ACCOUNT

When a Goods Receipt PO is posted in SAP Business One, the stock value goes up and the offsetting account is the Allocation Account (see 5.3). Once the AP Invoice is received, this allocation account is balanced. The Expense Clearing Account also serves as an allocation account which is used to offset the increase in stock value due to freight charges that are defined to affect item cost.

5.16.1 EXAMPLES

To create an example which uses the expense clearing account, the *Stock* flag in the freight setup must be activated.

Fr	eighl	t - Setup						
1	#	Name	Revenue Account =	Expense Account =	Stock/Fixed Asset	Output Tax Group	Inp	
1	L	Freight	⇒ 300000	ᅌ 628000		*		-
2	2	Freight Stock	-> 300000	📫 628000	∽			
З	3	Insurance	⇒ 300000	ᅌ 628000		•		

Image 62: Freight setup

The next step is to create a goods receipt for a stock-item applying the freight position. Because the freight is stock-relevant, 600 are booked to the inventory account. As in other examples, the value of the goods are booked to the allocation account. The 100 of the freight is booked to the expense clearing account.

Goods Red	eipt PO														
Vendor		➡ V10000			No. Primär	400									
Name		Business To	ols AG		Status	Open									
Contact F	erson	📫 Sarah Kierl		▼ (=)	Posting Date	19.03	14								
Vendor R	ef. No.				Due Date	19.03	14								
Local Curr	ency	×			Document Dat	e 19.03	14								
	Contents		Logistics		Accounting	At	tachments								
Item/Se	ervice Type	Item			Summary Typ	e No Su	mmary	,							
# Ite	m No. ≡	Item Descri	Quantity	Unit Price	Freight 1	Freight 1 (LC)	Disco	Та							
1 🔿	A00001	J.B. Multifunktio	n 1	CHF 500.00	Freight Stock	CHF 100.0	0.0000	v1 -	•						
	Journal En	try													
	Series	Numbe	er Postin	g Date D)ue Date	Doc. Date	Rem	arks			[Fixed Exchar	nge Rate		
	Primär	1838	19.03	.14 1	.9.03.14	19.03.14	Goo	ds Receip	ot PO - \	V10000					
	Origin	Ori	gin No.	Trans. No.	Template	Type Templa	ite	Indicato	or	Project					
	⇒PD	400)	1838					•		=	EU Report			
	Trans. (Iode Re	f. 1 Ref	. 2 Ref. 3											
4		▼ 40	0								[Automatic T	a <u>x</u>		
											-	_			
											L	_ Manage WT	ах		
Buyer	Blanket	Agreement													
Owner															
	Exnand	Editina Mode													
	- Logenter	20101911010													
	# G	i/L Acct/BP Code	= G/L A	cct/BP Name	≡⊉	Debit	Credit		Tax Gr	roup Fe	ederal Tax ID	Tax Amount	Gross Value	Base Amount	
Remarks	1 🛋	200200	Alloca	tion Account			CH	500.00						43	also -
	2 📫	427000	Exper	se Clearing Acco	ount		CHE	100.00							
	3 🛋	120000	Inven	tory Account		CHF 600.0	0								

Image 63: Goods receipt PO with journal entry

The next step would be the invoice of the supplier, which results in following journal entry:

Jou	ırnal Entry												
	Series Primär	Number 1839	Posting Date 19.03.14	Due Date 22.04.14	C 1	Doc. Date Remarks 19.03.14 A/P Invoices - V10000				Fixed Exchar	ige Rate		
-	Origin PU	Origin No 390	o. Trans. No. 1839	Template	e Type	Templat	e Indicato	or Proje	ect =	EU Report			
	Trans. Code Ref. 1 Ref. 2 Ref. 3									Automatic T	a <u>x</u>		
	Blanket Agreement												
	# G/L Acct	/BP Code =	G/L Acct/BP Name	. = D	Debit		Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
	1 -> V1000	0	Business Tools AG				CHF 638.00		CH858782				-
	2 🔷 11700	0	Vorsteuer			CHF 0.00		VO				CHF 100.00	_
	3 🔷 11700	0	Vorsteuer		_	CHF 38.00		V1				CHF 500.00	
	4 📫 20020	0	Allocation Account			CHF 500.00							
	5 🔷 42700	0	Expense Clearing A	ccount		CHF 100.00							

Image 64: Journal entry after booking purchasing invoice

5.16.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	Normally the same account as the Allocation Account (5.3)		х

5.17 STOCK IN TRANSIT ACCOUNT

This account replaces the allocation account for the A/P reserve invoices. When booking inventory items with the reserve invoice, this account will be used. Later, by adding the Goods Receipt document, the amount will be deducted.

5.17.1 EXAMPLES

First, the Stock in Transit account is used by posting the A/P reserve invoice.

A/P Reser	ve Invoice											
Vendor		V30000		N	lo. Primär	276						
Name		Bürogummi.ch		S	tatus	Open						
Contact P	Person 📫	Michael Morge	r	T 🗐 🛛 P	osting Date	08.02.12						
Vendor Re	ef. No.			D	ue Date	09.03.12						
Local Curr	rency 🔻			D	locument Date	08.02.12						
	Contents	L	ogistics	A	ccounting	Attachments						
Item/Se	ervice Type	Item			Summary Type	No Summary	•					
# Ite	m No.	Quantity	Unit Price	Di	sc Tax Code Total	(LC)						
1 🔿	book		1 CH	F 50.00 0.	0000 V1	CHF	50.00 -					
	Journal Entry											
	Series	Number	Posting Dat		iue Date Doc	Date 5	omarks		Royaluation (Poporting Exch		
	Primär	1501	08.02.12	0	9.03.12 08.0	2.12	V/P Invoices - V30	0000		reporting Excit		
	Origin	Oriain	No. Tra	ns. No.	Template Type	Template	Indicator	Project				
	⇒PU	276	150	01		·		*	EU Report			
4	Trans. Code	Ref.	L Ref. 2	Ref. 3								
		▼ 276							Automatic T	ах		
									Manage WTa	эх		
Buyer												
Owner												
	Expand Edit	ing Mode										
	# G/L Acc	t/BP Code	G/L Acct/BP N	ame	Debit	Credit	Tax Group	Federal Tax	Tax Amount	Gross Value	Distr. Rule	1
Remarks	1 🐤 V300	000	Bürogummi.ch			CHF 53.80		CH874322				-
	2 📫 1170	00	Vorsteuer		CHF 3.80		V1					-
	3 📫 1220	00	Stock In Transi	it Account	CHF 50.00							r

Image 65: A/P reserve invoice with journal entry

There is no inventory booking at this stage. Later, it is possible to copy the A/P reserve invoice to the goods receipt the inventory account will be booked.

urnal Entry									
Series	Number	Posting Date	Due Date	Doc. Date	Remarks		Revaluation Rep	orting Exch	
Primär	1502	08.02.12	08.02.12	08.02.12	Goods Receipt PO - V30000				
Origin	Origin No). Trans. No.	Template Typ	e Template	Indicator	Project			
PD	279	1502				•	📃 EU Report		
Trans. Code	Ref. 1	Ref. 2 Ref.	3						
	v 279						Automatic Tax		
							Manage WTax		
Expand Editing	I Mode								
Expand Editing	Mode	'L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax	Tax Amount G	iross Value	Distr. Rule
Expand Editing # G/L Acct/E 1 -> 122000	Mode P Code G/ Sto	/L Acct/BP Name ock In Transit Accou	Debit nt	Credit CHF 50.00	Tax Group	Federal Tax	Tax Amount G	iross Value	Distr. Rule

Image 66: Journal entry based on the goods receipt

5.17.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

6 FIXED ASSETS

Actually only DRAFT status

Since SAP 9.0, a new fixed assets module is available. To use the module, it must be enabled in the company details, basic initialization tab. The most important settings which needs to be done are the following:

- Asset class
 - o Depreciation area
 - o Account determination
 - o Depreciation type

Because this manual is focused on account determination, the example accounts are setup like illustrated in the image below.

Account Determination - Setup		_	
Code Office			
Description Description	quipment	Q.	
# Type of Account	Account Code	E Account Name	
Asset Balance Sheet Account	-> 159100	Asset Balance Sheet Account	-
Acquisition Clearing Account	-> 169001	Acquisition Clearing Account	
Revaluation Reserve	-> 169002	Revaluation Reserve	
Revaluation Reserve Clearing	📫 793101	Revaluation Reserve Clearing	
Ordinary Depreciation	📫 692101	Ordinary Depreciation	
Accumulated Ordinary Depr.	📫 159101	Accumulated Ordinary Depr.	
Unplanned Depreciation	📫 692102	Unplanned Depreciation	
Accumulated Unplanned Depr.	-> 159002	Accumulated Unplanned Depr.	
Special Depreciation	📫 692103	Special Depreciation	
Accumulated Special Depr.	-> 159003	Special Depreciation	
Revenue from Asset Sales (Net)		Revenue from Asset Sales (Net)	
Retirement with Expense (Net)	-> 791003	Retirement with Expense (Net)	
Retirement with Revenue (Net)	📫 791002	Retirement with Revenue (Net)	
NBV Retirement Expense (Gross)		
NBV Retirement Revenue (Gros	;)		
Revenue Account for Retiremer	it 📫 791004	Revenue Account for Retirement	
Revenue Clearing Account	-> 169003	Revenue Clearing Account	
			-
OK Cancel			

Image 67: Example account determination

6.1 ACQUISITION CLEARING ACCOUNT

This account is the clearing account when using purchasing invoices for buying fixed assets.

6.1.1 EXAMPLES

When buying fixed assets, it is important to know, that a *Goods Receipt PO* is not doing any booking. Only the invoice creates a journal entry. The print screen below shows an invoice of a table which costs 10000 plus tax.

A/P Inv	oice								×				
Vendor			10000		No.	Primär	385						
Name		в	usiness Tools A	G	Stat	us	Open						
Contact	t Person	⇒ S	arah Kierl	,	r 🗉 🛛 Post	ing Date	05.11.13						
Vendor	Ref. No.				Due	Date	05.12.13						
Local Cu	urrency	•			Doc	ument Date	05.11.13						
	Conten	ts	Lo	gistics	Acco	ounting	Attachments						
Item,	/Service Typ	e It	em		Sur	mmary Type	No Summary	Ŧ					
# I	tem No.	≡ It	em Descri ≡	Quantity	Unit Price	Disco	Tax Code Total (LC)					
1 =	FA10005	Te	able Meeting Ro		1 CHF :	10'000.00 0.0000	V1	-					
	Journal E	ntry											
	Series		Number	Posting Date	Due D	ate Doc.	Date Rem	arks		🗌 Fixe	d Exchange Ra	ate	
	Primär		1800	05.11.13	05.12.	13 05.1	1.13 A/P	Invoices - V1	.0000				
	Origin		Origin No	o. Tran	s. No.	Template Type	Template	Indicator	Project				
	PU		385	1800)				•	= EU F	leport		
	Trans	Code	Ref. 1	Ref. 2	Ref. 3								
			▼ 385							📃 Auto	omatic Tax		
	4												
										Man	age wilax		
	Blanke	t Agreer	nent										
Buyer													
Owner	Expan	d Editing	Mode										
	#	G/L Acct	:/B ≡ G/L A	cct/BP Name	=	₽ Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
	1	V100	00 Busine	ss Tools AG			CHF 10'760.00		CH858782				-
Payr	r 2	> 1170	00 Vorste	uer		CHF 760.0	0	V1				CHF 10'000.00	
Remarks	3	> 1690	01 Acquis	ition Clearing A	ccount	CHF 10'000.0	0						

Image 68: Purchase Invoice with Journal Entry

The first journal entry which is generated by the purchase books the value of the table to the Acquisition Clearing Account. And the rest, as usual when working with suppliers to the BP account and tax.

After the booking which is demonstrated in the next page, the acquisition clearing account is zero. Generally: This account is always zero.

6.1.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМՍ СН	It must be a passive account similar to accruals (Passive Rechnungsabgren-		Х
	zung), for example 2340 – Anlagezugangsverrechnungskonto.		

6.2 ASSET BALANCE SHEET ACCOUNT

This account is the regular balance sheet account for the values of the assets.

6.2.1 EXAMPLES

The purchasing invoice which was done in section 6.1 created automatically a capitalization document. This document books the asset value from the acquisition clearing account to the asset balance sheet account.

Capitalizatio	on											×							
Origin		PU	Origin	No.	385		No.	Primär	6										
						_	Status		Posted			ĩ I							
							Postin	g Date	05.11.13	1									
Depreciation	n Area	*					Docun	nent Date	05.11.13	l									
Reference							Asset	Value Date	05.11.13			1							
Conter # Asset f 1 => FA1	nts , No. ≡ .0005	Accounting Asset Deso Table Mee	rip ≡ T ting Rooi 1	otal (L	C) Quan	itity Ri	emarks												
	Journal E	ntry	_			_			_	_	_		_		_	_			
	Series		Number	Post	ting Date	D	ue Dat	e Do	c. Date	Rem	arks				E Fixe	d Exchang	je Ra	ate	
	Primär		1801	05.3	11.13	1	5.11.1	3 🗖 05	.11.13	Capit	alization								
	Origin		Origin N	lo.	Trans	s. No.	Т	'emplate Type	Templat	te	Indicator	F	Project						
	AC		6		1801	L						T		=	EU F	Report			
	Trans.	Code	Ref. 1	R	ef. 2	Ref. 3													
			▼ 6												Auto	omatic Ta	(
															_				
Remarks															Man	age WTax			
	Blanke	et Agreemer	nt																
	Expan	d Editing Ma	ode																
OK	#	G/L Acct/B	E G/L /	veet/B	D Namo		≡⊗	Dehit	Credit		Tay Group	Fo	doral Tay IP	Tay	Arnount	Gross V	alı ıca	Race Amount	
	1	ACCUB.	G/L A	cition (Clooring A	lacount.	- E	DODIC	CIECIC	E 10'000 00	Tax Group	rei		T dA 7	Anioant	0.055 0.	aide	base Amount	
	2	109001	Acqu	Baland	ce Sheet	Account		CHE 10'000		r 10 000.00									-
	2	- 139100	ASSEC	Dalahi		Account		Ci ii 10 000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										-

Image 69: Capitalization with Journal Entry

6.2.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	It must be an account of the groups 150, 160 or 170 like for example:		х
	• 1500: Maschinen und Apparate		
	• 1510: Geschäftsmobiliar		
	• 1610: Fabrikgebäude		

6.3 **REVALUATION RESERVE**

Specifies the account to which the increase in the asset's value, as a result of revaluation, is posted.

6.3.1 EXAMPLES

The example below shows the asset revaluation of a production machine. The machine was bought in November 2013 for 80000 with a useful life of 60 months. The NBV of this machine by end of December, after depreciation for 2 months would be:

 $80000 - 2 * \frac{80000}{60} = 77333$

In this revaluation, the new NBV is set to 120000. Because this, there is a difference of 42667, which is posted to the revaluation reserve account.

Asset Rev	aluation														
Depreciati	ion Area	100						Nur	nbePrimär	1					
Reference	e							Pos	ting Date	31.12.13	1				
Revaluatio	on Percentage	% 100.	0000					Doc	ument Date	31.12.13	l				
								Ass	et Value Date	31.12.13	l				
# Asset	No. = Asset	Descri NBV		Revaluation	Percen	New N	IBV (Difference	Remarks						
1 📫 FA	10010 Produc	tion Mack CHF 7	7'333.00	155.1731		CHF 12	0'000.00 4	2'667.00	New control sys	tem		-			
Jo	urnal Entry														
	Series	Number	Posting I	Date	Due Date		Doc. Da	te	Remarks			Fixed Exchar	ige Rate		
	Primär	1826	31.12.13	3	31.12.13		31.12.1	3	Fixed Asset R	levaluation					
	Origin	Origin No	o.	Trans. No.	Ten	nplate 1	Гуре Т	emplate	Indicato	r Proje	ect				
	AR	1		1826						Ŧ	=	EU Report			
	Trans. Code	Ref. 1	Ref. 2	2 Ref. 3	}										
		▼ 1										Automatic T	ах		
Remar											_				
												_ Manage WTa	3X		
	Blanket Agree	ment													
Journa	Expand Editio	n Mode													
	Expand Eardin	gridae													
	# G/LAc	t/BP Code =	G/L Acc	t/BP Name		≡⊉r	Dehit	G	redit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
	1 => 1690	102	Revaluat	ion Reserve					CHE 42'667.00						-
	2 => 159	.00	Asset Ba	lance Sheet	Account		CHF 42'6	67.00	c2007.00						_

Image 70: Journal entry after increase value of asset

6.3.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	According Swiss law, a revaluation can only be done with a reserve account		х
	which is placed in the region common stock, $ ightarrow$ 2903 Aufwertungsreserve		

6.4 REVALUATION RESERVE CLEARING

Specify the clearing account to which the increase in the asset's value as a result of revaluation is posted temporarily when an asset is sold.

6.4.1 EXAMPLES

6.4.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

6.5 ORDINARY DEPRECIATION

This account is the P/L account for the ordinary, planned, annual depreciation of fixed assets.

6.5.1 EXAMPLES

The table with the depreciation start date 1^{st} of November, initial value of 10000 and useful life of 20 months will now selected in a depreciation run by end of December (in this example it will depreciate for 2 months, because the run is December and purchase was in November: 10000 / 20 * 2 = 1000

Dep	reciation Run -	Preview					. 🗆 🗙
Dep	reciation Area	100			Status		
Dep	reciate To	31.12.1	3				
Post	ting Date	31.12.1	3	-			
Rem	harks						⊉
	<u>C</u> onsolidate Jou C <u>o</u> nsolidate Jou	rnal Entry Rows Irnal Entry Rows I	by Projects by Distribution F	Rules			
#	Asset Class	Journal Entry	Asset No.	Asset Description	Ordinary Depreciation	Special Depreciation	
	🖘 Office				CHF 1'000.00	CHF 0.00	-
			📫 FA10005	Table Meeting Room	CHF 1'000.00	CHF 0.00	
			📫 FA10005	Table Meeting Room	CHF 1'000.00	CHF 0.00	

Image 71: Depreciation run

After executing the run, the depreciation of 1000 for this specific wood table is booked to the ordinary depreciation account.

Series		Number	Posting Date		Due Dati	e Doo	. Date R	emarks		🗌 Fixe	d Exchange Ra	ite	
Primär		1802	31.12.13	3	31,12,13	3 31.	12.13	epreciation Run	- 100 - Office				
Origin		Origin No	. Tran	s. No.	Т	emplate Type	Template	Indicator	Project				
DR		6	180	2					•	= E <u>U</u> F	Report		
Trans. C	Iode	Ref. 1	Ref. 2	Ref. 3									
		▼ 6								📃 Auto	omatic Tax		
										Marc	and M/Tay		
Blanket	Agreeme	ent								Man 🗌	age WTax		
Blanket Expand	Agreeme Editing M	ent Mode			= 0	Dabit	Gundik	Tau Casa	Cadaval Tau IC	Man	age WTax		
Blanket Expand	Agreeme Editing M i/L Acct/E	ent Mode 3 ≡ G/L Ac	ct/BP Name		≣ ⊉	Debit	Credit	Tax Group	Federal Tax IC	Man Tax Amount	age WTax Gross Value	Base Amount	
Blanket Expand # G 1 -	Agreeme Editing M i/L Acct/E 692101	ent Mode B ≡ G/L Ac . Ordinar	ct/BP Name y Depreciatio	1	≡ ⊉	Debit CHF 1'000	Credit	Tax Group	Federal Tax IC	Man	age WTax Gross Value	Base Amount	

Image 72: Journal entry after depreciation

6.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМՍ СН	It must be an account of the group 69 of the P/L , for example	x	
	• 6920: Abschreibungen auf Maschinen und Apparaten		
	• 6921: Abschreibungen auf Mobiliar und Einrichtungen		
	6930: Abschreibungen auf Geschäftsliegenschaften		

6.6 ACCUMULATED ORDINARY DEPR.

Specify the account on the liability side for the accumulated value of ordinary, planned depreciation. This account is the offsetting account for ordinary, planned depreciation.

6.6.1 EXAMPLES

This account is considered, when the depreciation area is set up to indirect posting.

Depreciation Areas - Setup		
Code	100	
Description	Handelsrecht	\$
Туре	Posting to G/L	
Main Depreciation Area		
Derived Depreciation Area	300	
Posting of Depreciation	Indirect Posting	¥
Posting of Retirement	Net	Ŧ
OK Cancel		

Image 73: Depreciation area with indirect posting

As described in section 6.5 there is an ordinary depreciation. The contra account of the P/L account is a balance account, and in this example, because indirect posting, it is the accumulated ordinary depreciation account.

Journa	l Entry													
Seri Prim	es när	Number 1802	Post 31.1	ing Date .2.13		Due Dati 31.12.13	e Doo 3 31.	. Date 12.13	Remarks Depreciation Ru	un - 100 - Office	Fixed	d Exchange Ra	ate	
Orig	jin	Origin	No.	Tran	is. No.	Т	emplate Type	Template	Indicator	Project				
DR		6		1802	2					Ŧ	≡	Report		
Tra	ns. Code	Ref. : ▼ 6	1 R	ef. 2	Ref. 3						🗌 Auto	omatic Tax age WTax		
Blar Exp	nket Agreem and Editing I	ent Mode												
#	G/L Acct/	B ≡ G/L	. Acct/BR	Name		≡⊉	Debit	Credit	Tax Grou	p Federal Tax ID	Tax Amount	Gross Value	Base Amount	
1	🗢 69210	1 Ordi	linary Dep	preciation	n		CHF 1'000.	00						-
2	-> 15910	1 Acc	umulated	d Ordinar	ry Depr.			CHF 1'00	0.00					

Image 74: Journal entry with accumulated ordinary depreciation account

6.6.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	It must be an account of the groups 150, 160 or 170 like for example:	х	
	• 1509: Wertberichtigung Maschinen und Apparate		
	• 1519: Wertberichtigung Mobiliar und Einrichtungen		
	• 1619: Wertberichtigung Fabrikgebäude		

6.7 UNPLANNED DEPRECIATION

Beside the ordinary depreciation with the wizard, there is the possibility of an unplanned, manual depreciation by hand. When doing unplanned depreciation, this separate account is considered for expenses.

6.7.1 EXAMPLES

For the wood table, there is an unplanned depreciation of 3000, which is done via a manual depreciation.

Manual Depreciation			
Origin	MD Origin No. 4	No. Primär	4
Transaction Type	Unplanned Depreciation	Status	Posted
		Posting Date	12.12.13
Depreciation Area	*	Document Date	12.12.13
Reference		Asset Value Date	12.12.13
Consolidate Journal Er	ntry Rows by <u>P</u> rojects ntry Rows by Distribution Rules unting		
# Asset No. ≡ Ass	et Descrip… ≡ Total (LC)	Remarks	
1 📫 FA10006 Tab	le Meeting Rooi CHF 3'000.00	Damage	·

Image 75: Manual depreciation

The result is, that the unplanned expenses are booked to the unplanned depreciation account.

Journal	Entry														
Serie Prim	es är	Number 1809	Posting 12.12.1	Date .3	Due D. 12.12.	ate D 13 1)oc. D. .2.12.:	ate R 13 N	Remarks Manual Depreciation - Unplanned Depre			Fixed Exchange Rate			
Origi	Origin Origin No. Trans. No		o.	Template Type	e 1	Template	Indicator	Project							
MD	MD 4 1809								EU R	EU Report					
Trans. Code Ref. 1 Ref. 2 Ref. 3			f. 3						🗌 Auto	matic Tax					
											📃 Mana	ige WTax			
Blan	ket Agreem	ent													
Expansion	▶ Expand Editing Mode														
#	G/L Acct/I	B ≡ G/L .	Acct/BP Na	ame		≡ Debit		Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount		
1	⇒ 159002	2 Accu	imulated U	nplanned	Depr.			CHF 3'000	.00					-	
2	ᅌ 692102	2 Unpla	anned Dep	reciation		CHF 3'00	00.00								

Image 76: Journal entry after unplanned depreciation

6.7.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	In Switzerland, it is common to set here the same account as when doing	х	
	ordinary depreciation \rightarrow Ordinary Depreciation		

6.8 ACCUMULATED UNPLANNED DEPR.

This account is the offsetting account for unplanned depreciation.

6.8.1 EXAMPLES

As described in section 6.7 there is an unplanned depreciation. The contra account of the P/L account is a balance account, and in this example, because indirect posting, it is the accumulated unplanned depreciation account.

Journa	l Entry	_		_	_	_								
Ser Prin	ies när	Number 1803	Posting Dat 11.12.13	e	Due Da 11.12.1	te L3	Doc. D 11.12.	ate F 13 M	Remarks Manual Depreciatio	on - Ordinary Depri	Fixed	l Exchange Ra	ate	
Oriç MD	gin	Origin Ni 3	o. Tra 180	ins. No. 03		Template Typ	pe	Template	Indicator	Project	E <u>U</u> R	eport		
Tra	ns. Code	Ref. 1 3	Ref. 2	Ref. 3	3						🗌 Auto	matic Tax		
Dise	lat towards										📃 Mana	ige WTax		
Biar	iket Agreem													
► Exp	and Editing M	Mode												
#	G/L Acct/I	B ≡ G/L A	.cct/BP Name		=	≡ Debit		Credit	Tax Group	Federal Tax IC T	Tax Amount	Gross Value	Base Amount	
1		1 Accun	nulated Ordin	ary Depr.				CHF 3'000	0.00					-
2	⇒ 69210:	1 Ordina	ary Depreciatio	on		CHF 31	000.00							

Image 77: Journal entry after unplanned depreciation

6.8.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	In Switzerland, it is common to set here the same account as when doing		
	ordinary depreciation $ ightarrow$ Accumulated Ordinary Depr.		

6.9 SPECIAL DEPRECIATION

Specify the expense account for the special depreciation of fixed assets.

6.9.1 EXAMPLES

6.9.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

6.10 ACCUMULATED SPECIAL DEPR.

Specify the account for the accumulated special depreciation of fixed assets.

6.10.1 EXAMPLES

6.10.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

6.11 REVENUE CLEARING ACCOUNT

Specifies the clearing account for the revenue resulting from asset sales.

6.11.1 EXAMPLES

Similar to the purchasing process, the first journal entry after an invoice is booked to a clearing account. On the sales side, the revenue clearing account will be applied.

ate
Base Amount
Base Amount
Base Amount

Image 78: A/R invoice with journal entry

6.11.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
КМՍ СН	It must be a passive account similar to accruals (Passive Rechnungsabgren-		х
	zung), for example 2341 – Anlageerlösverrechnungskonto.		

6.12 REVENUE ACCOUNT FOR RETIREMENT

Specifies the account for the revenue resulting from asset retirement.

6.12.1 EXAMPLES

The first journal entry after an asset sale (see 6.11) was easy by using the revenue clearing account. But in the same time, the next booking creates a plenty of lines. Always first, it takes the value of the clearing account and books it to the revenue account for retirement.

Journ	ial Entry											
Se Pr	eries imär	Number 1811	Posting Date 31.12.13	Due Date 31.12.13	Doc. D 31.12	ate Rem 13 Retir	arks ement - Sales	5	Fixed	l Exchange Ra	ate	
0	rigin	Origin No	o. Trans. No.	Templa	te Type	Template	Indicator	Project				
R	Г	5	1811						E <u>U</u> R	eport		
TI	ans. Code	Ref. 1	Ref. 2 Ref.	3					- Auto	matic Tay		
		2							Auto	IIIdul IdX		
									Mana	ige WTax		
BI	anket Aareen	nent								-		
▶ E)	pand Editing	Mode										
#	G/L Acct	/B ≡ G/L Ad	cct/BP Name	≡ Debit	:	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
1	> 79100	14 Reveni	ue Account for Retire	ment		CHF 12'000.00						-
2	⇒ 16900	I3 Reveni	ue Clearing Account	Cł	⊣F 12'000.00							
3	-> 15910	1 Accum	ulated Ordinary Depr	. (CHF 1'000.00							
4	📫 15900	12 Accum	ulated Unplanned De	pr. (THF 3'000.00							
5	📫 15910	IO Asset B	Balance Sheet Accou	nt		CHF 10'000.00						
6	📫 79100	1 Reveni	ue from Asset Sales (Net) Cł	⊩F 12'000.00							
7		12 Retirer	ment with Revenue (I	Net)		CHF 6'000.00						

Image 79: Journal entry moving value from clearing to revenue account

In this case, the next step is to zeroing the values of the asset balance sheet account and all the involved accumulated depreciation accounts. Remember, the table was purchased for 10000 and there was a depreciation run of 1000 plus a manual depreciation of 3000.

Journ	al Entry											
Se	ries	Number	Posting Date	Due Da	te Doo	. Date F	Remarks		E Fixe	d Exchange Ra	ate	
Pri	mär	1811	31.12.13	31.12.1	3 31.	12.13 F	Retirement - Sale	s				
Or	igin	Origin No	o. Trans. No.	-	Template Type	Template	Indicator	Project				
RT		5	1811						E <u>U</u> F	leport		
Tr	ans. Code	Ref. 1	Ref. 2 Ref.	3					_			
		5							📃 Auto	omatic Tax		
									Mara	ano M/Tax		
DI-										age milax		
Ble	riket Ayreen	ierit										
_												
▶ Ex	pand Editing	Mode										
						1		1		- · · ·		
#	G/L Acct/	'B ≡ G/L A	cct/BP Name	=	E Debit	Credit	Tax Group	Federal Tax IC	Tax Amount	Gross Value	Base Amount	
1		4 Reven	ue Account for Retire	ement		CHF 12'00	0.00					-
2	📫 16900	3 Reven	ue Clearing Account		CHF 12'000	00						
З	> 15910	1 Accum	nulated Ordinary Depr		CHF 1'000	00						
4	> 15900	2 Accum	nulated Unplanned De	pr.	CHF 3'000	00						
5	> 15910	0 Asset	Balance Sheet Accou	nt		CHF 10'00	0.00					
6		1 Reven	ue from Asset Sales (Net)	CHF 12'000	00						
7	📫 79100	2 Retirer	ment with Revenue (I	Net)		CHF 6'00	0.00					

Image 80: Zeroing the asset balance accounts

6.12.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH		х	

6.13 REVENUE FROM ASSET SALES (NET)

Specify the account for the net revenues from asset sales before tax. This account is the offsetting account for the revenue account from asset sales that is specified for sales from the customer account. The net book value and the profits or losses are posted to this account when a sale is made.

6.13.1 EXAMPLES

The next step of the journal posting, which was generated by the A/R invoice is the whole revenue without VAT to this account.

Jour	nal Entry												
e E	Series Primär	Number 1811	Posting Date 31.12.13	Due 31.1	Date 2.13	Doc. D 31.12.	ate Ren 13 Reti	arks rement - Sale:	5	Fixed	l Exchange Ra	ate	
	Drigin	Origin No	D. Trans	. No.	Template Typ	e ·	Template	Indicator	Project	ELLR	enort		
1	Frans. Code	Ref. 1	Ref. 2	Ref. 3							oport		
		5								📃 Auto	matic Tax		
										Mana	age WTax		
E	Blanket Agreem	ient											
-													
ÞE	Expand Editing I	Mode											
	# G/L Acct/	'B ≡ G/L A	cct/BP Name		≡ Debit		Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
2	1 🗢 79100	4 Reven	ue Account for	Retirement			CHF 12'000.0)					-
2	2 🛛 🗢 16900	3 Reven	ue Clearing Acc	ount	CHF 12'0	00.00							
3	3 💛 15910	1 Accum	nulated Ordinary	/ Depr.	CHF 1'0	00.00							
4	4 🔶 15900	2 Accum	nulated Unplann	ied Depr.	CHF 3'0	00.00							
5	5 🛛 🗢 15910	0 Asset	Balance Sheet J	Account			CHF 10'000.0)					
6	5 🛛 🔁 79100	1 Reven	ue from Asset S	Sales (Net)	CHF 12'0	00.00							
5	7 💛 79100	2 Retire	ment with Reve	enue (Net)			CHF 6'000.0)					

Image 81: Journal entry showing revenue from asset

6.13.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A	х	

6.14 RETIREMENT WITH REVENUE (NET)

Specifies the account to which the net profits gained from asset sales are posted.

6.14.1 EXAMPLES

The table which was sold had a value of 6000 which is illustrated in Image 80. Now, it was sold for 12000 which is a revenue.

Jour	nal Entry											
S	eries rimär	Number 1811	Posting Date 31.12.13	Due Da 31.12.1	te Doc. 13 31.12	Date Rer 2.13 Ref	harks irement - Sale:	s	E Fixe	d Exchange R	ate	
С	rigin	Origin No	o. Trans. No.		Template Type	Template	Indicator	Project				
R	Т	5	1811						E <u>U</u> F	leport		
Ţ	rans. Code	Ref. 1 5	Ref. 2 Ref.	3					Auto	omatic Tax		
									Man	age WTax		
▶ E	Blanket Agreement > Expand Editing Mode											
ž	# G/L Acct	/B ≡ G/L A	cct/BP Name	=	E Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Abount	
1		14 Reven	ue Account for Retire	ement		CHF 12'000.0	D				ů.	-
2		13 Reven	ue Clearing Account		CHF 12'000.0)						
З	- 15910	1 Accum	nulated Ordinary Depr		CHF 1'000.0	0						
4	- 15900	2 Accum	nulated Unplanned De	pr.	CHF 3'000.0)						
5		IO Asset	Balance Sheet Accou	nt		CHF 10'000.0	0					
6	- 79100	1 Reven	ue from Asset Sales (Net)	CHF 12'000.0	0						
7	79100	12 Retire	ment with Revenue (I	Net)		CHF 6'000.0	D					

Image 82: Journal entry retirement with revenue

6.14.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A	х	

6.15 RETIREMENT WITH EXPENSE (NET)

Specifies the account to which the net losses resulting from asset sales are posted.

6.15.1 EXAMPLES

This example shows the sale of exact the same table for 4000. Like in the other postings, the first two lines books the value from the clearing account to the revenue account for retirement. The lines 3-5 set the value of the balance accounts to zero.

Jour	mal Entry											
S	Series Primär	Number 1823	Posting Date 31.12.13	Due Dat 31.12.1	e Doc. D 3 📑 31.12.	ate Rema 13 Retire	rks ment - Sales	5	Fixed	l Exchange Ra	ate	
C	Drigin	Origin No	o. Trans. N	o. T	emplate Type	Femplate	Indicator	Project				
E	RT	7	1823					T	🔳 📃 E <u>U</u> R	eport		
l	Frans. Code	Ref. 1	Ref. 2 Re	ef. 3					Auto	matic Tax		
									Mana	ane WTax		
E	3lanket Agreem	ent										
►E	Expand Editing I	Mode										
	a <u>ca</u> a			= @	Dalat	Current La	T 0	Federal Terr IP	Tour Announce	Orace Value	Deep Anne with	
	# G/L ACCT/	B = G/L A	CCT/BP Name	= 2	Debit	Creat	Tax Group	Federal Tax IL	Tax Amount	Gross value	Base Amount	
	1 🗢 /9100	4 Reven	ue Account for Re	tirement		CHF 41000.00						
2	2 🗢 16900	3 Reven	ue Clearing Accou	nt	CHF 4'000.00							
3	3 🗢 15910	1 Accum	hulated Ordinary D	epr.	CHF 1'000.00							
4	4 📫 15900	2 Accum	hulated Unplanned	Depr.	CHF 3'000.00							
5	5 🔷 15910	D Asset	Balance Sheet Acc	:ount		CHF 10'000.00						
6	5 🛛 📫 79100	1 Reven	ue from Asset Sale	es (Net)	CHF 6'000.00							
7	7 💛 79100	1 Reven	ue from Asset Sale	es (Net)		CHF 2'000.00						
8	3 📫 79100	3 Retirer	ment with Expens	e (Net)	CHF 2'000.00							

6.15.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A	х	

6.16 NBV RETIREMENT EXPENSE (GROSS)

Specify the expense account for recording the net book value of an asset during retirement. When an asset with the gross posting method retires with losses, the account records the net book value of the asset during retirement.

6.16.1 EXAMPLES

Not used for the common net method

6.16.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

6.17 NBV RETIREMENT REVENUE (GROSS)

Specify the revenue account for recording the net book value of an asset during retirement. When an asset with the gross posting method retires with profits, the account records the net book value of the asset during retirement.

6.17.1 EXAMPLES

Not used for the common net method

6.17.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	N/A		

7 CORESYSTEMS EDUCATION



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www.NastyInfection.ch

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