

## 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](http://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 section 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)

## INDEX

1	Introduction .....	9
1.1	Account determination in SAP® Business One.....	9
1.2	Examples.....	9
1.3	Account Recommendations.....	9
1.3.1	Switzerland.....	9
2	Sales .....	10
2.1	Sales General Tab .....	10
2.1.1	Domestic Accounts Receivable.....	11
2.1.2	Foreign Accounts Receivable.....	12
2.1.3	Checks Received .....	13
2.1.4	Cash on Hand .....	14
2.1.5	Underpayment A/R Account .....	15
2.1.6	Overpayment A/R Account .....	16
2.1.7	Down Payment Clearing Account .....	17
2.1.8	Realized Exchange Diff. Gain .....	18
2.1.9	Realized Exchange Diff. Loss .....	19
2.1.10	Cash Discount .....	20
2.1.11	Revenue Account.....	21
2.1.12	Revenue Account – Foreign .....	22
2.1.13	Sales Credit Account .....	23
2.1.14	Sales Credit Account – Foreign.....	24
2.1.15	Down Payment Interim Account.....	25
2.1.16	Control Account: Down Payments Receivables.....	28
2.1.17	Control Account: Open Debts.....	29
2.2	Sales Tax Tab.....	30
2.2.1	Down Payment Tax Offset Acct.....	30
3	Purchasing .....	31
3.1	Purchasing General Tab .....	31
3.1.1	Domestic Accounts Payable.....	32
3.1.2	Foreign Accounts Payable.....	33
3.1.3	Realized Exchange Diff. Gain .....	34
3.1.4	Realized Exchange Diff. Loss .....	35

3.1.5	Bank Transfer .....	36
3.1.6	Cash Discount .....	37
3.1.7	Cash Discount Clearing.....	37
3.1.8	Expense Account .....	38
3.1.9	Expense Account – Foreign.....	39
3.1.10	Purchase Credit Account .....	40
3.1.11	Purchase Credit Acct – Foreign .....	41
3.1.12	Overpayment A/P Account .....	42
3.1.13	Underpayment A/P Account .....	42
3.1.14	Down Payment Clearing Account .....	43
3.1.15	Expense and Inventory Account .....	44
3.1.16	Down Payment Interim Account.....	45
3.2	Purchasing Tax Tab.....	48
3.2.1	Down Payment Tax Offset Acct.....	48
4	General.....	49
4.1	Credit Card Deposit Fee .....	50
4.1.1	Examples.....	50
4.1.2	Recommended Account .....	50
4.2	Rounding Account.....	51
4.2.1	Examples.....	51
4.2.2	Recommended Account .....	52
4.3	Automatic Reconciliation Diff. ....	53
4.3.1	Examples.....	53
4.3.2	Recommended Account .....	53
4.4	Period-End Closing Account .....	54
4.4.1	Examples.....	54
4.4.2	Recommended Account .....	54
4.5	Realized Exchange Diff. Gain .....	55
4.5.1	Examples.....	55
4.5.2	Recommended Account .....	55
4.6	Realized Exchange Diff. Loss .....	56
4.6.1	Examples.....	56
4.6.2	Recommended Account .....	56

4.7	Opening Balance Account.....	57
4.7.1	Examples.....	57
4.7.2	Recommended Account .....	57
5	Inventory.....	58
5.1	Inventory Account .....	59
5.1.1	Examples.....	59
5.1.2	Recommended Account .....	59
5.2	Cost of Goods Sold Account.....	60
5.2.1	Examples.....	60
5.2.2	Recommended Account .....	60
5.3	Allocation Account .....	61
5.3.1	Examples.....	61
5.3.2	Recommended Account .....	62
5.4	Variance Account .....	62
5.4.1	Examples.....	62
5.4.2	Recommended Account .....	63
5.5	Price Difference Account .....	63
5.5.1	Examples.....	63
5.5.2	Recommended Account .....	64
5.6	Negative Inventory Adj. Acct.....	64
5.6.1	Examples.....	64
5.6.2	Recommended Account .....	65
5.7	Inventory Offset - Decr. Acct.....	66
5.7.1	Examples.....	66
5.7.2	Recommended Account .....	66
5.8	Inventory Offset - Incr. Acct.....	67
5.8.1	Examples.....	67
5.8.2	Recommended Account .....	67
5.9	Sales Returns Account.....	68
5.9.1	Examples.....	68
5.9.2	Recommended Account .....	68
5.10	Exchange Rate Differences Account.....	69
5.10.1	Examples.....	69

5.10.2	Recommended Account .....	69
5.11	Goods Clearing Account .....	70
5.11.1	Examples.....	70
5.11.2	Recommended Account .....	70
5.12	G/L Decrease Account .....	71
5.12.1	Examples.....	71
5.12.2	Recommended Account .....	71
5.13	G/L Increase Account.....	72
5.13.1	Examples.....	72
5.13.2	Recommended Account .....	72
5.14	WIP Inventory Account .....	73
5.14.1	Examples.....	73
5.14.2	Recommended Account .....	73
5.15	WIP Inventory Variance Account.....	74
5.15.1	Examples.....	74
5.15.2	Recommended Account .....	74
5.16	Expense Clearing Account .....	75
5.16.1	Examples.....	75
5.16.2	Recommended Account .....	76
5.17	Stock In Transit Account.....	77
5.17.1	Examples.....	77
5.17.2	Recommended Account .....	77
6	Fixed Assets .....	78
6.1	Acquisition Clearing Account.....	79
6.1.1	Examples.....	79
6.1.2	Recommended Account .....	79
6.2	Asset Balance Sheet Account .....	80
6.2.1	Examples.....	80
6.2.2	Recommended Account .....	80
6.3	Revaluation Reserve.....	81
6.3.1	Examples.....	81
6.3.2	Recommended Account .....	81
6.4	Revaluation Reserve Clearing.....	82

6.4.1	Examples.....	82
6.4.2	Recommended Account .....	82
6.5	Ordinary Depreciation.....	83
6.5.1	Examples.....	83
6.5.2	Recommended Account .....	83
6.6	Accumulated Ordinary Depr. ....	84
6.6.1	Examples.....	84
6.6.2	Recommended Account .....	84
6.7	Unplanned Depreciation.....	85
6.7.1	Examples.....	85
6.7.2	Recommended Account .....	85
6.8	Accumulated Unplanned Depr. ....	86
6.8.1	Examples.....	86
6.8.2	Recommended Account .....	86
6.9	Special Depreciation .....	87
6.9.1	Examples.....	87
6.9.2	Recommended Account .....	87
6.10	Accumulated Special Depr. ....	87
6.10.1	Examples.....	87
6.10.2	Recommended Account .....	87
6.11	Revenue Clearing Account .....	88
6.11.1	Examples.....	88
6.11.2	Recommended Account .....	88
6.12	Revenue Account for Retirement .....	89
6.12.1	Examples.....	89
6.12.2	Recommended Account .....	89
6.13	Revenue from Asset Sales (Net) .....	90
6.13.1	Examples.....	90
6.13.2	Recommended Account .....	90
6.14	Retirement with Revenue (Net) .....	91
6.14.1	Examples.....	91
6.14.2	Recommended Account .....	91
6.15	Retirement with Expense (Net).....	92

6.15.1	Examples.....	92
6.15.2	Recommended Account .....	92
6.16	NBV Retirement Expense (Gross).....	93
6.16.1	Examples.....	93
6.16.2	Recommended Account .....	93
6.17	NBV Retirement Revenue (Gross).....	93
6.17.1	Examples.....	93
6.17.2	Recommended Account .....	93
7	Coresystems Education .....	94
8	Advanced Account Determination.....	94
9	Table of figures .....	95



## 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 [www.buchen.ch](http://www.buchen.ch). 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® 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 SAP® Business One.

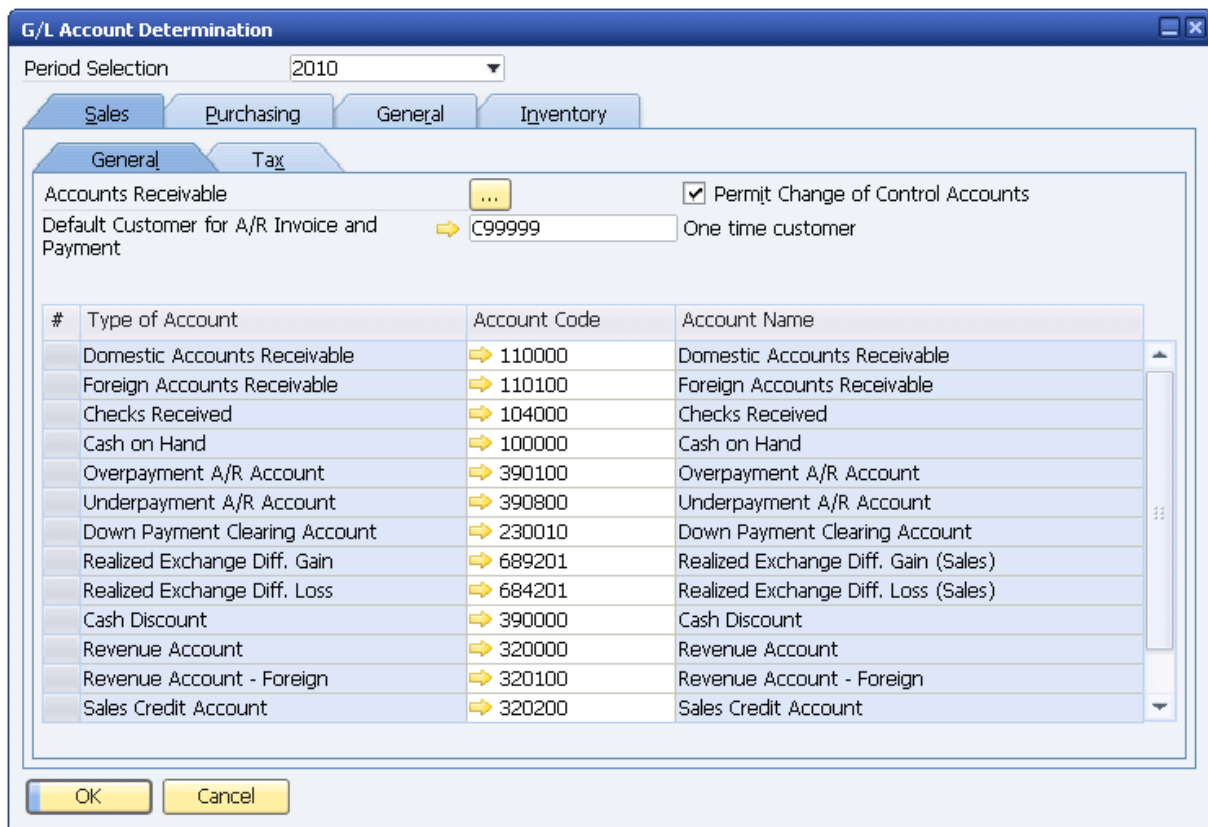


Image 1: Account determination, general sales tab

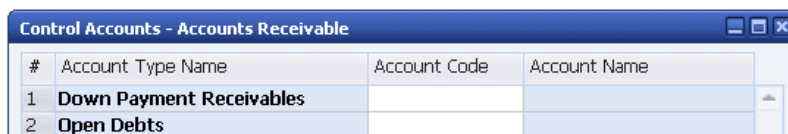


Image 2: Control accounts in general tab

### 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.

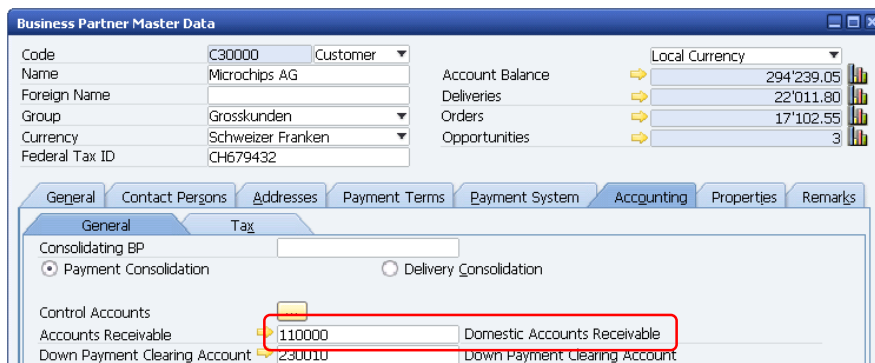


Image 3: New local client, accounting tab

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*.

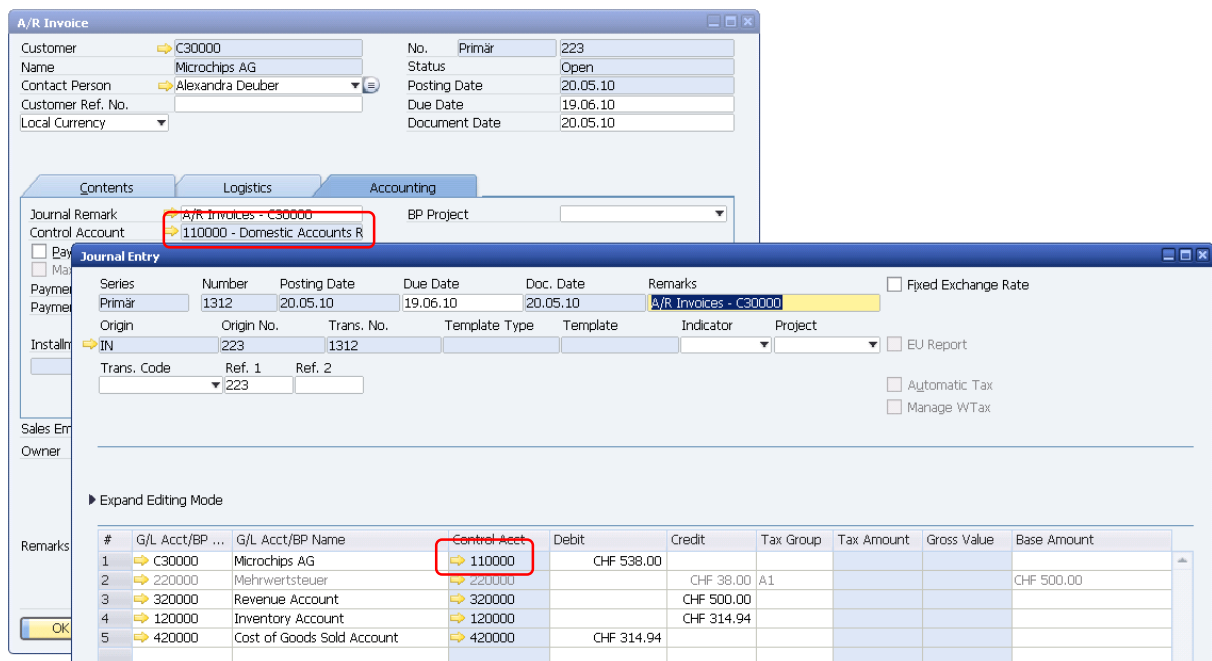


Image 4: Sales Invoice with control account in the accounting tab, Journal entry with control account

#### 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.

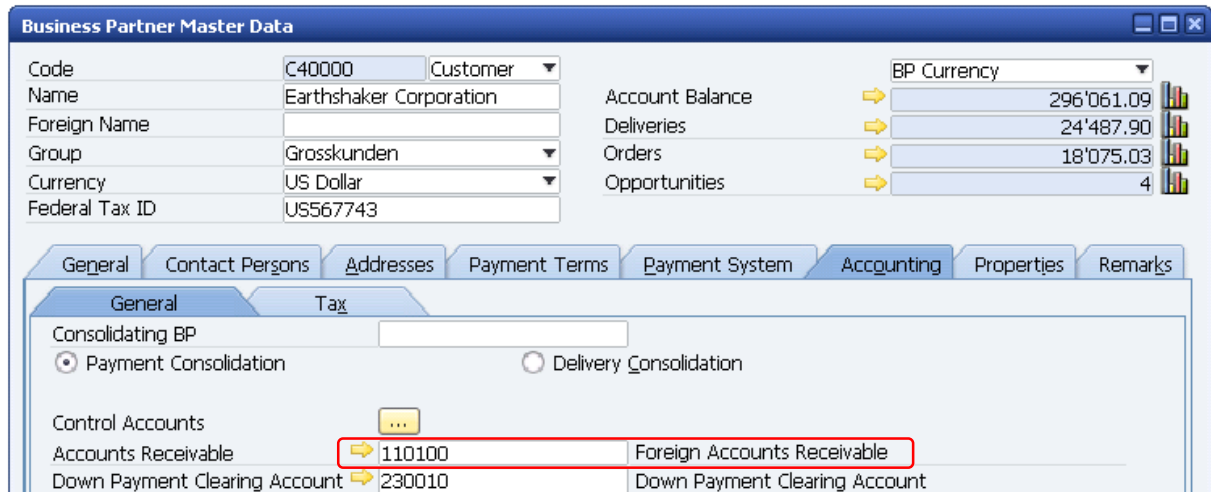


Image 5: New foreign client, accounting tab

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*.

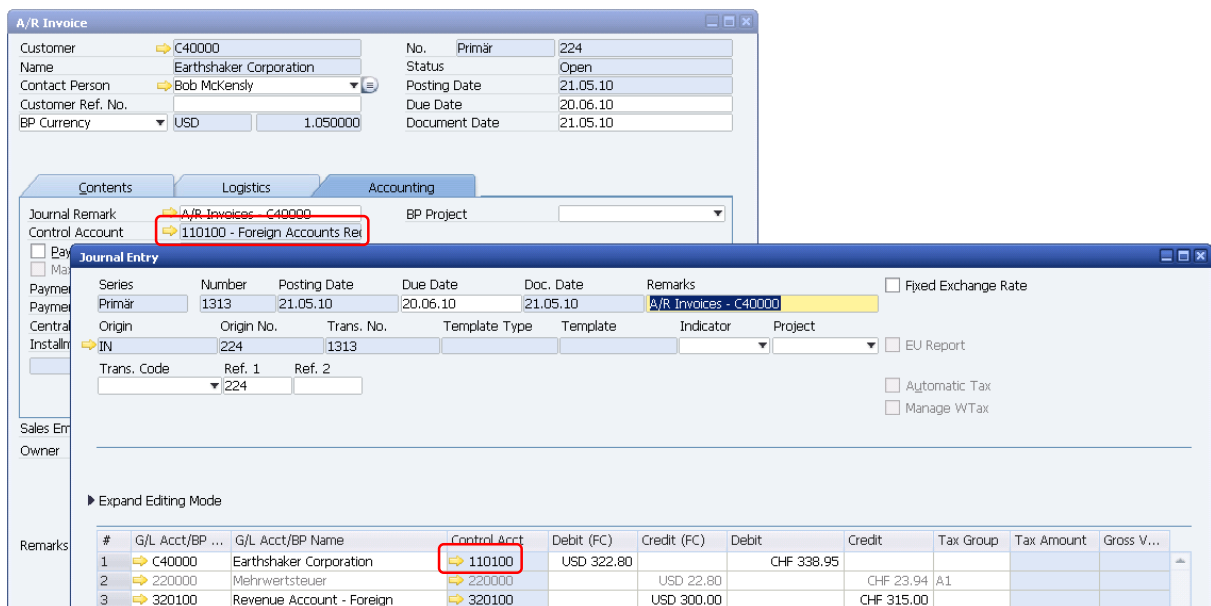


Image 6: Invoice with control account in the accounting tab, Journal entry with control account

### 2.1.2.2 RECOMMENDED ACCOUNT

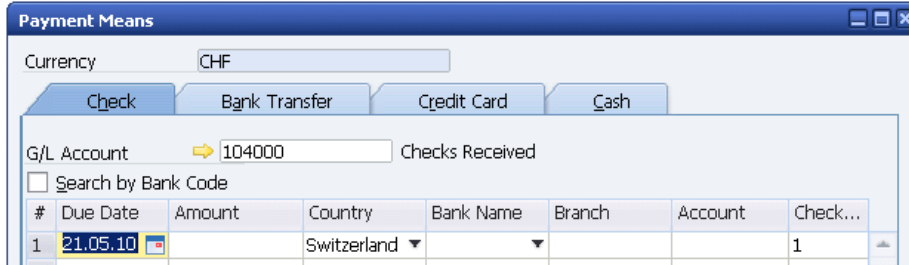
Localization	Description	P/L	Bal
KMU CH	1101 – Forderungen Ausland (control account)		x

### 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.



The screenshot shows a 'Payment Means' window with the following details:

- Currency: CHF
- Tab: Check
- G/L Account: 104000 (Checks Received)
- Search by Bank Code:
- Table with columns: #, Due Date, Amount, Country, Bank Name, Branch, Account, Check...

#	Due Date	Amount	Country	Bank Name	Branch	Account	Check...
1	21.05.10		Switzerland				1

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		x

## 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.

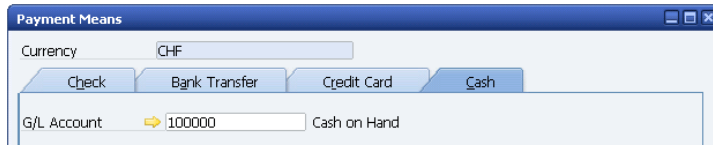


Image 8: Payment means cash tab of an incoming payment

### 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.

#	Code	Currency	Intern...	Incoming % Diff. Allowed	Outgoing % Diff. Allowed
1	CAD	Kanadische Dollar	CAD		
2	CHF	Schweizer Franken	CHF	2	2
3	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:

The screenshot shows the 'Incoming Payments' dialog box with a 'Payment Means' popup. The 'Payment Means' popup displays the following details:

- Currency: CHF
- Bank Transfer selected
- G/L Account: 101020 (Post Ausgangszahlung)
- Transfer Date: 12.11.10
- Reference: (empty)
- Total: CHF 87.00
- Overall Amount: CHF 87.00
- Balance Due: (empty)
- Paid: CHF 87.00

In the background 'Incoming Payments' dialog, the 'Total' column shows CHF 87.15, which is circled in red. The 'Balance Due' column also shows CHF 87.00.

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.

The screenshot shows the 'Journal Entry' dialog box with the following details:

- Series: Primär
- Number: 1397
- Posting Date: 12.11.10
- Due Date: 12.11.10
- Doc. Date: 12.11.10
- Remarks: Incoming Payments - C60000
- Origin: RC
- Origin No.: 15
- Trans. No.: 1397
- Trans. Code: 15

The 'Expand Editing Mode' section shows the following journal entry:

#	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	Post Ausgangszahlung	101020	CHF 87.00					
2	390800	Underpayment A/R Account	390800	CHF 0.15					
3	C60000	SG 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	x	



### 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.

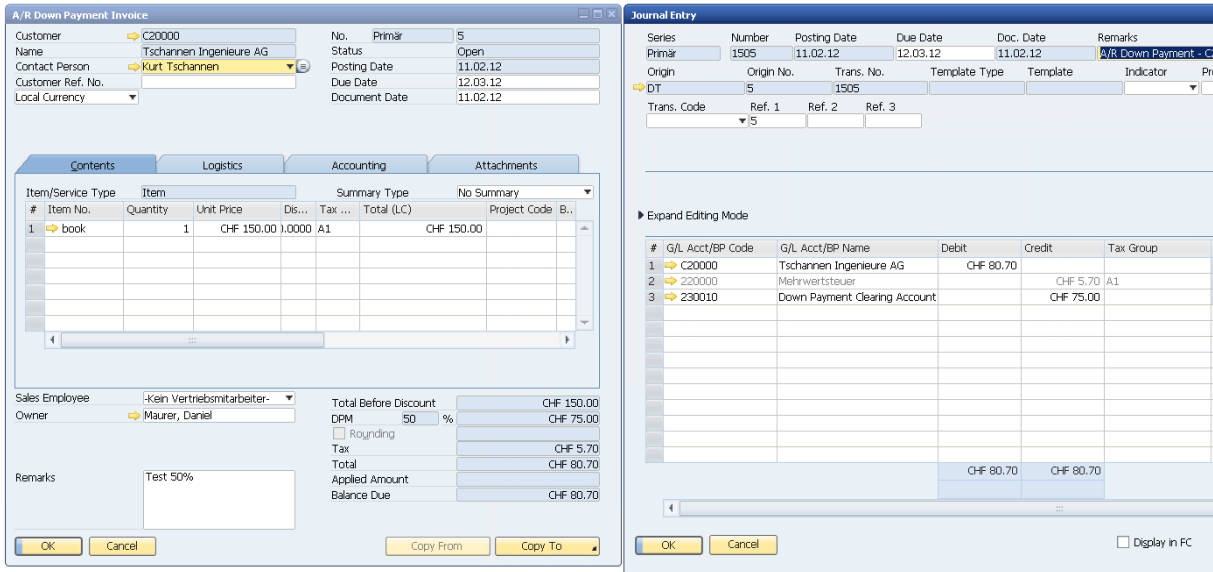
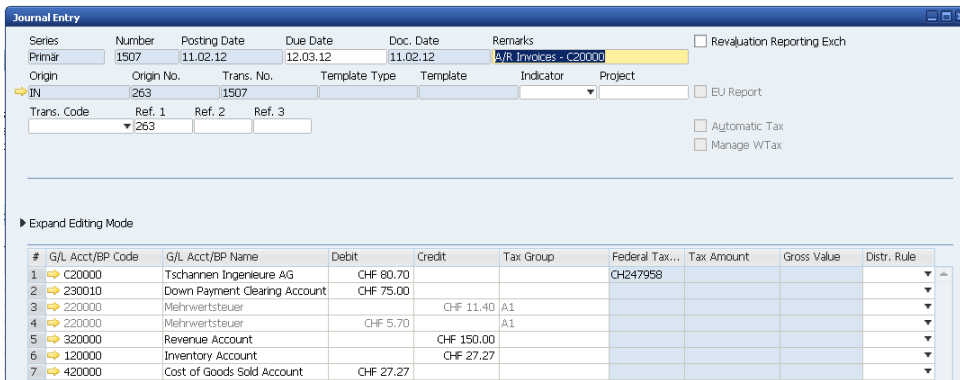


Image 12: Down payment invoice with journal entry

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



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		x

### 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.

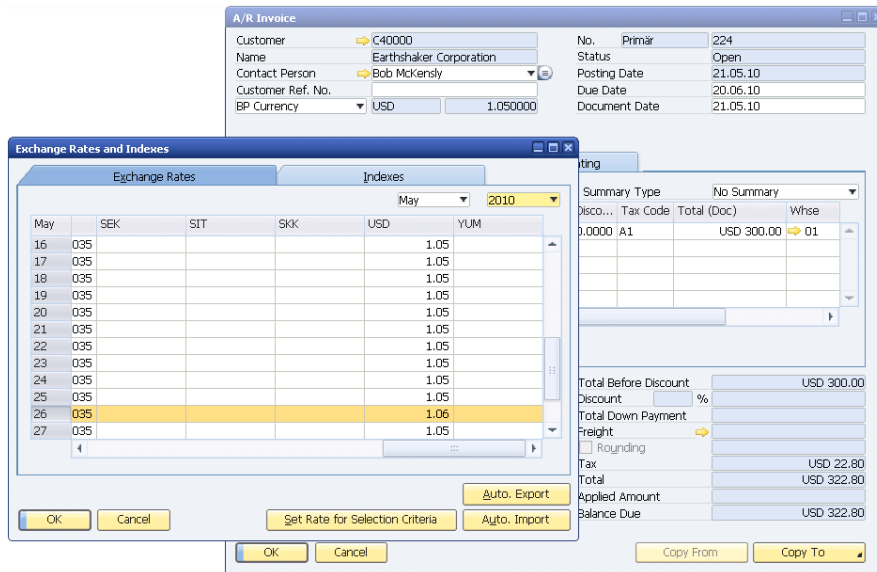


Image 14: A/R invoice with the rate 1.05, but current exchange rate 1.06

In this case, there is an Exchange difference Gain.

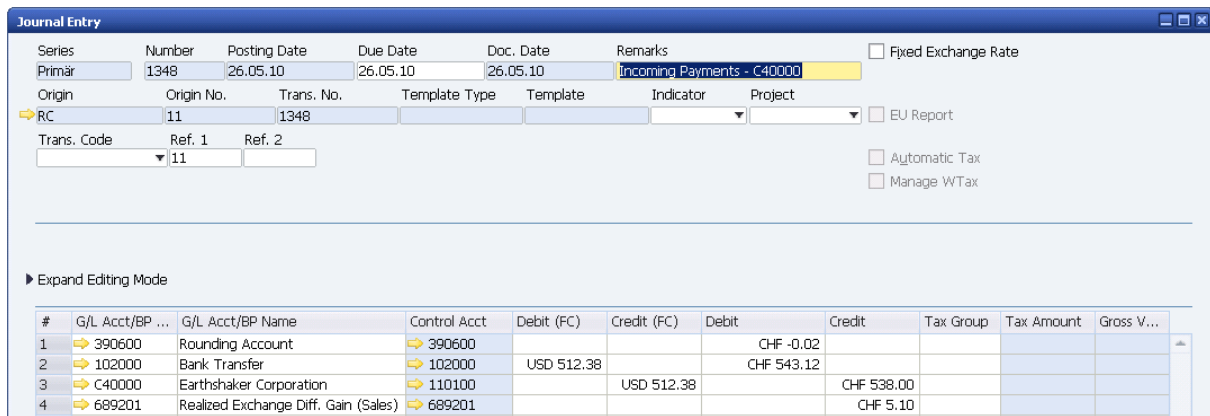


Image 15: Journal entry of the incoming payment with exchange rate 1.6

#### 2.1.8.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3096 – Kursdifferenzen (There are different <i>Kursdifferenzen</i> accounts → Ertragsminderung Produktion, Ertragsminderung Handel, Ertragsminderungen Dienstleistung)	x	

## 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 (There are different <i>Kursdifferenzen</i> accounts → Ertragsminderung Produktion, Ertragsminderung Handel, Ertragsminderungen Dienstleistung)	x	

### 2.1.10 CASH DISCOUNT

When in a payment term a discount is applied (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.

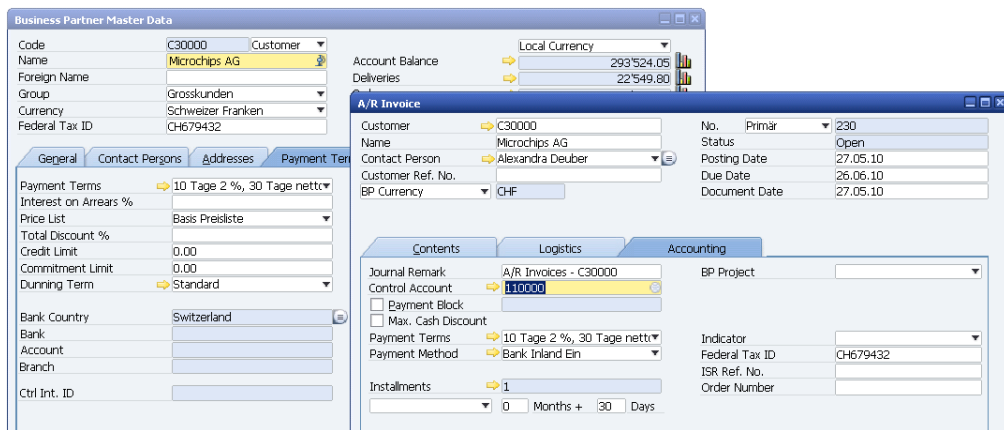


Image 16: Customer with a cash discount payment term and invoice for this customer

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

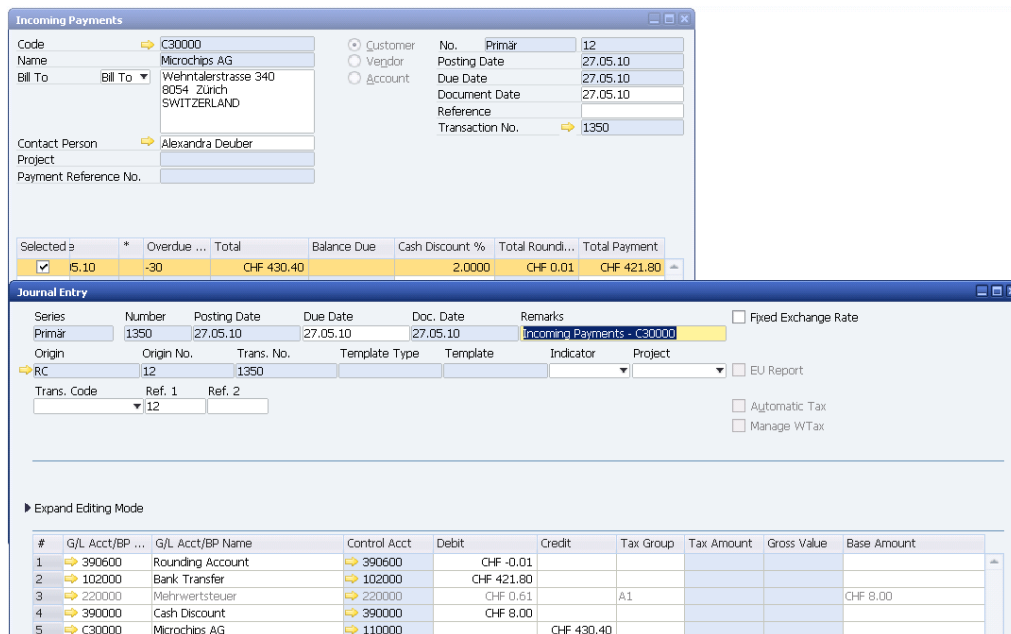


Image 17: Incoming payment within the 10 days, which will book a cash discount

#### 2.1.10.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	3290 – Skonti (Ertragsminderung Handel) (There are different <i>Skonti</i> accounts → Skonti Produktionsertrag, Skonti	x	

	Handelsertrag, Skonti Dienstleistungsertrag)		
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### 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.

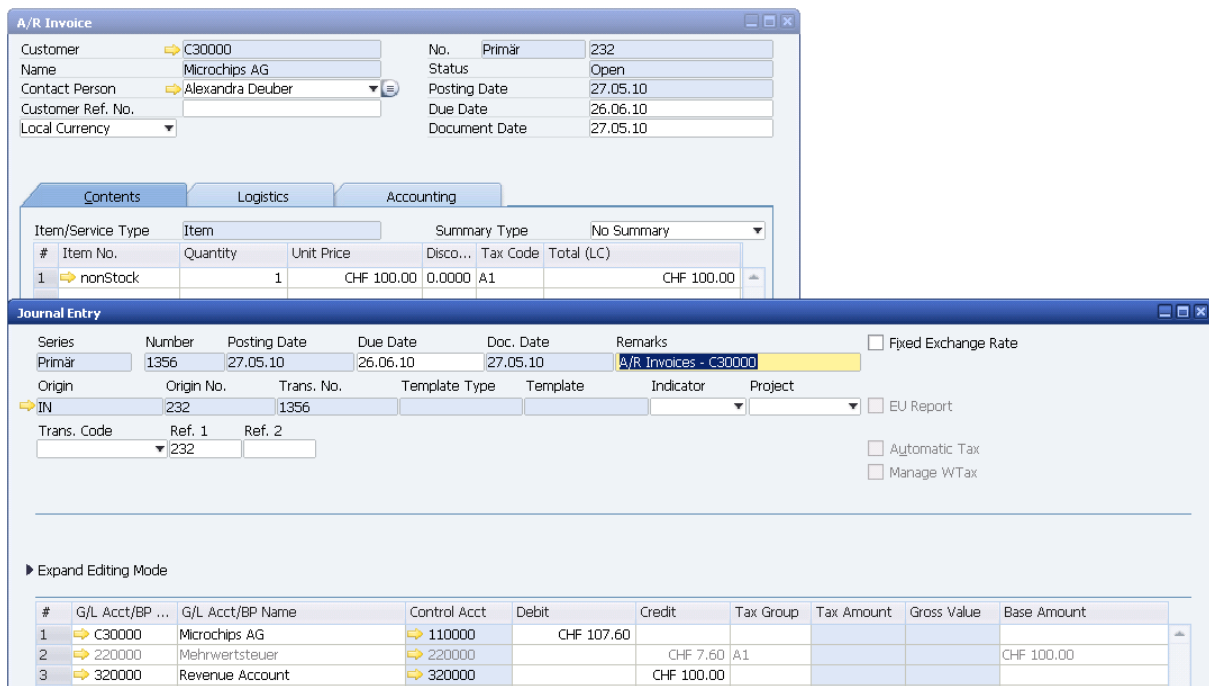


Image 18: A/R invoice of an item

#### 2.1.11.2 RECOMMENDED ACCOUNT

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

## 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.

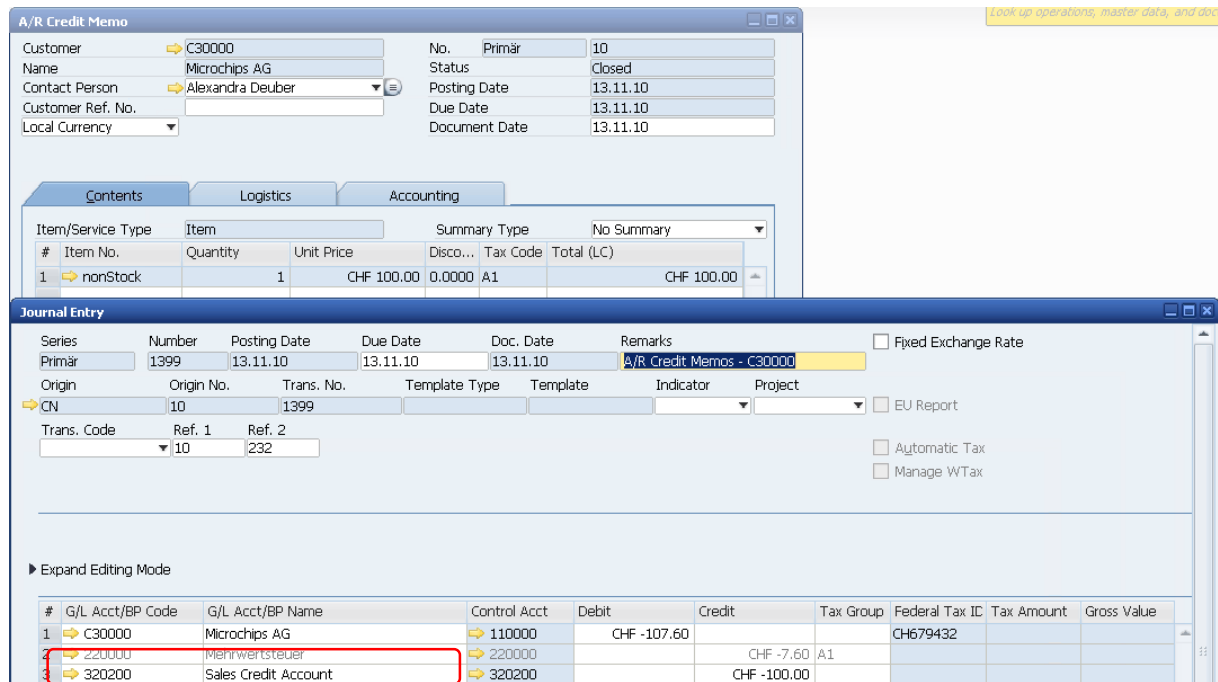


Image 19: Journal booking of a credit note

#### 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.	x	

## 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 Account – Foreign.	x	



### 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.

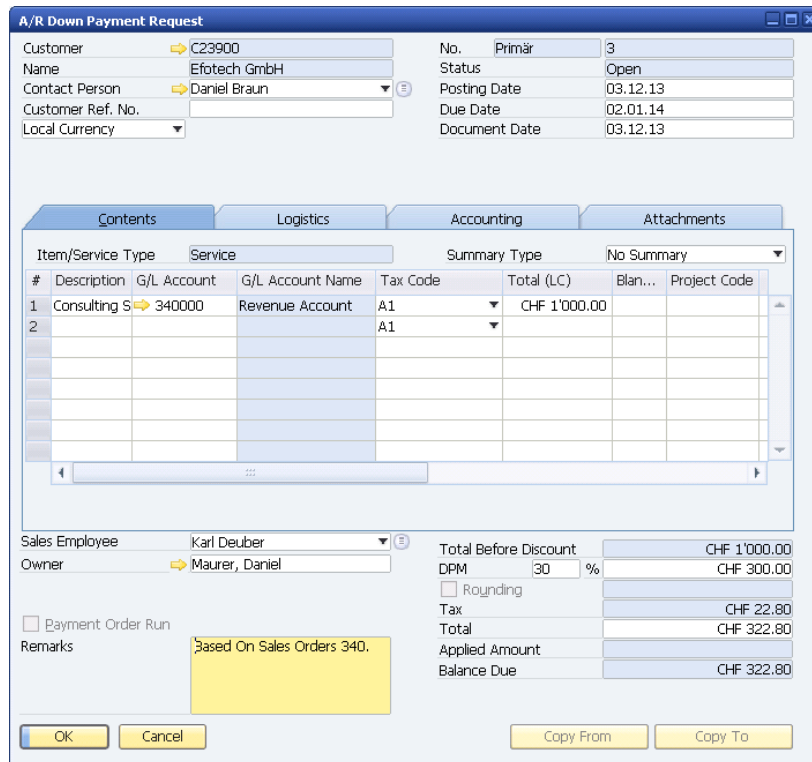


Image 20: A/R Down Payment Request without journal entry

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.

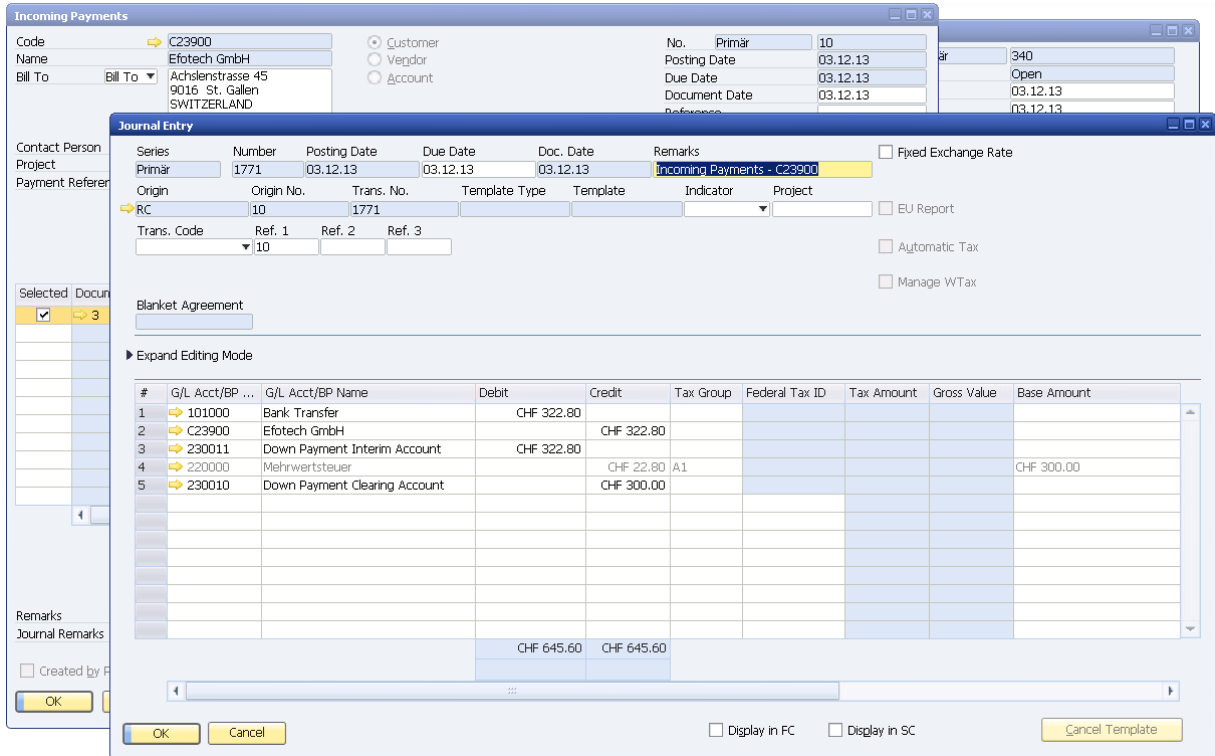


Image 21: Incoming Payment with Journal Entry

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.

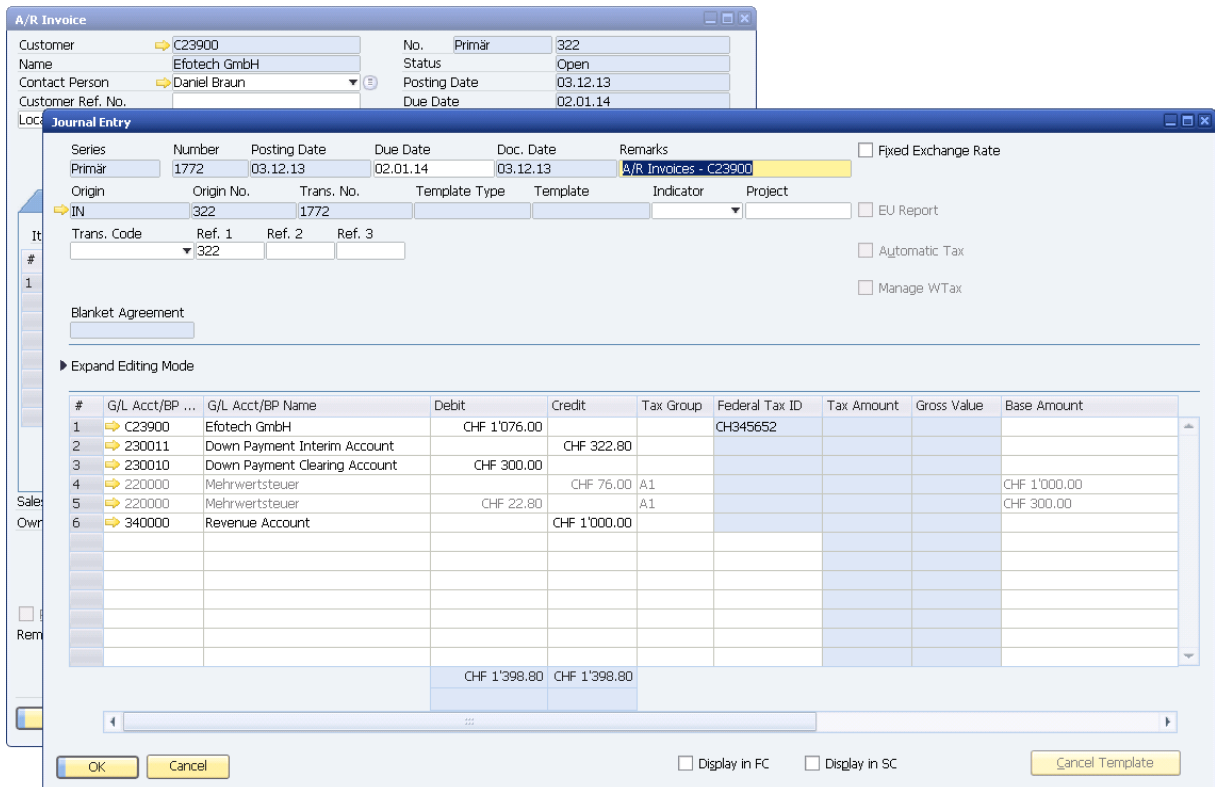


Image 22: A/R Invoice with Journal Entry

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		x

## 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.

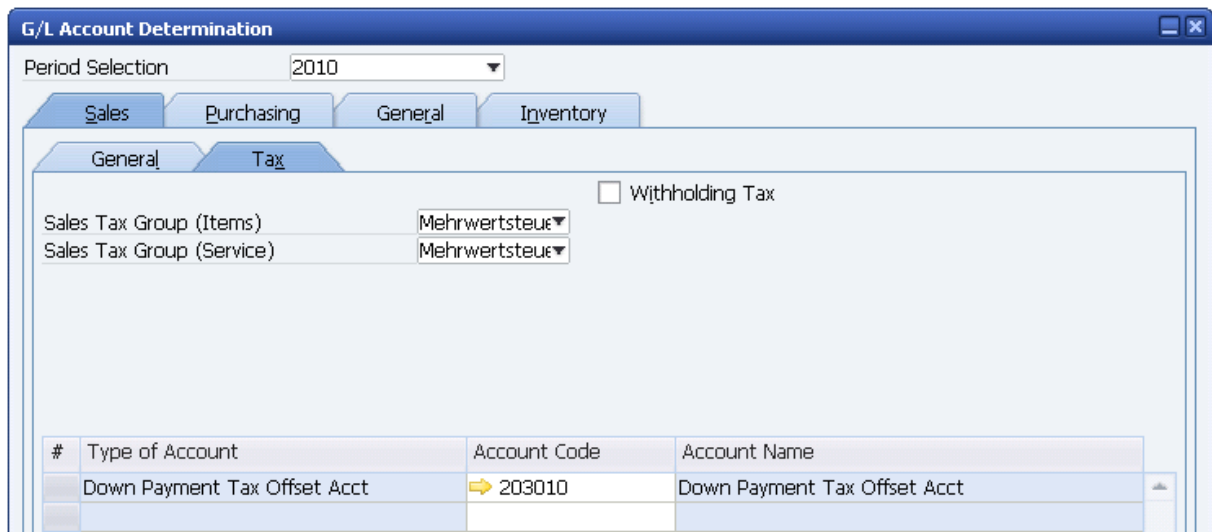


Image 23: Account determination, tax sales tab

### 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
KMU CH	N/A		

### 3 PURCHASING

This section describes the purchasing tab of the SAP® 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 SAP® Business One

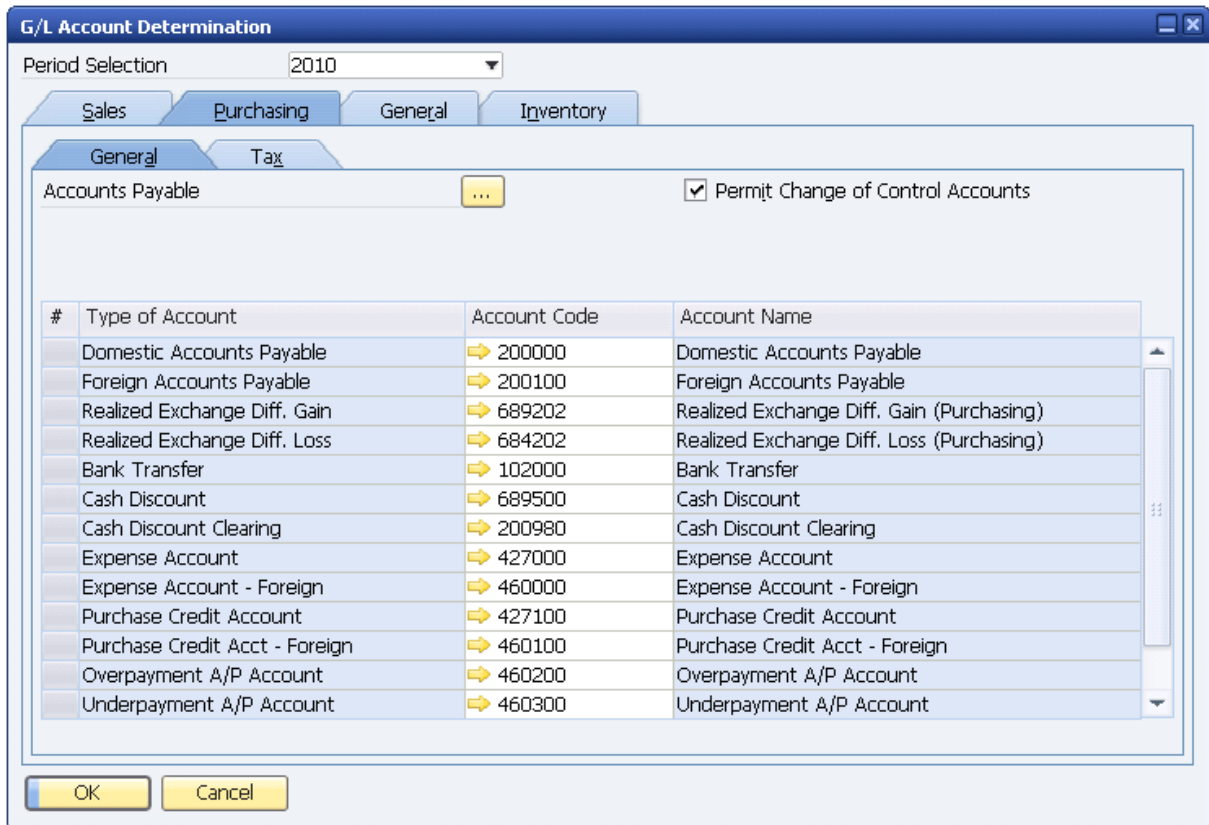


Image 24: Account determination, general purchase tab

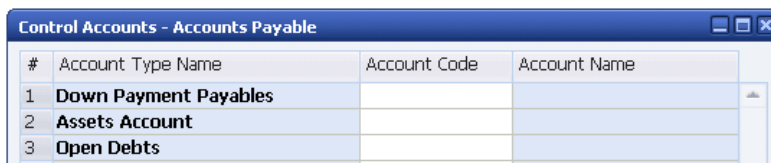


Image 25: Control Accounts in General Tab

### 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.

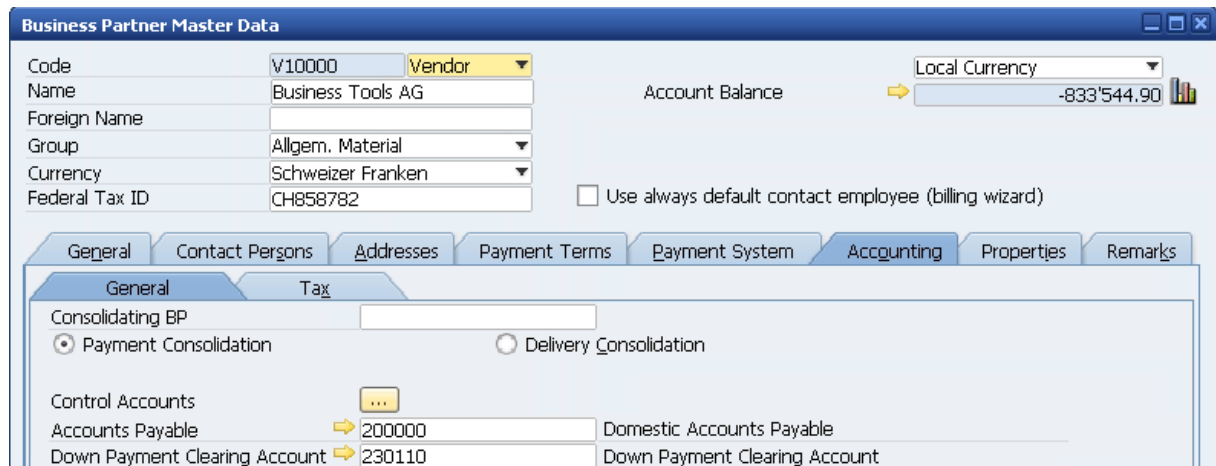


Image 26: Add a new local vendor, accounting tab

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.

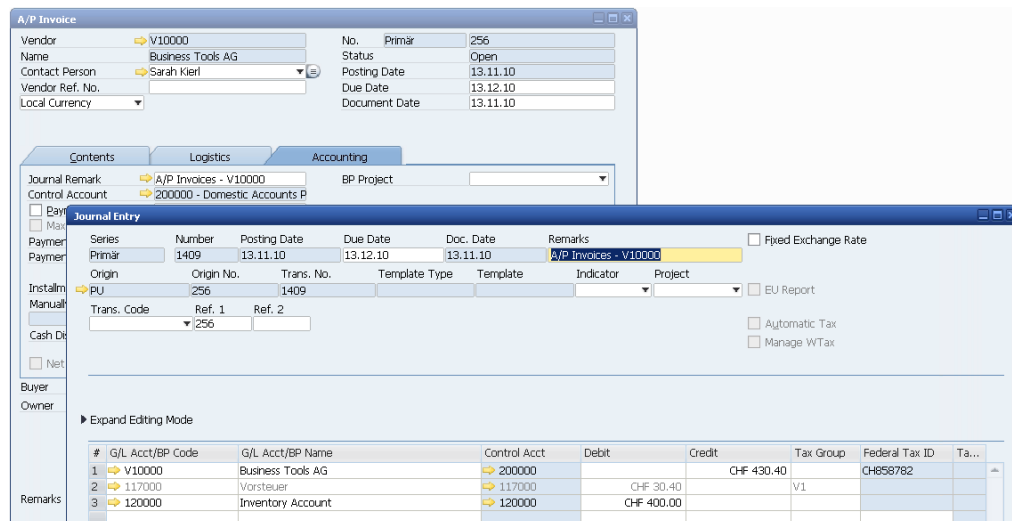


Image 27: Purchase invoice, Journal entry with control account

#### 3.1.1.2 RECOMMENDED ACCOUNT

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



### 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.		x

### 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 November 13 has the exchange rate of 1.00. In this case, there is an Exchange difference Gain.

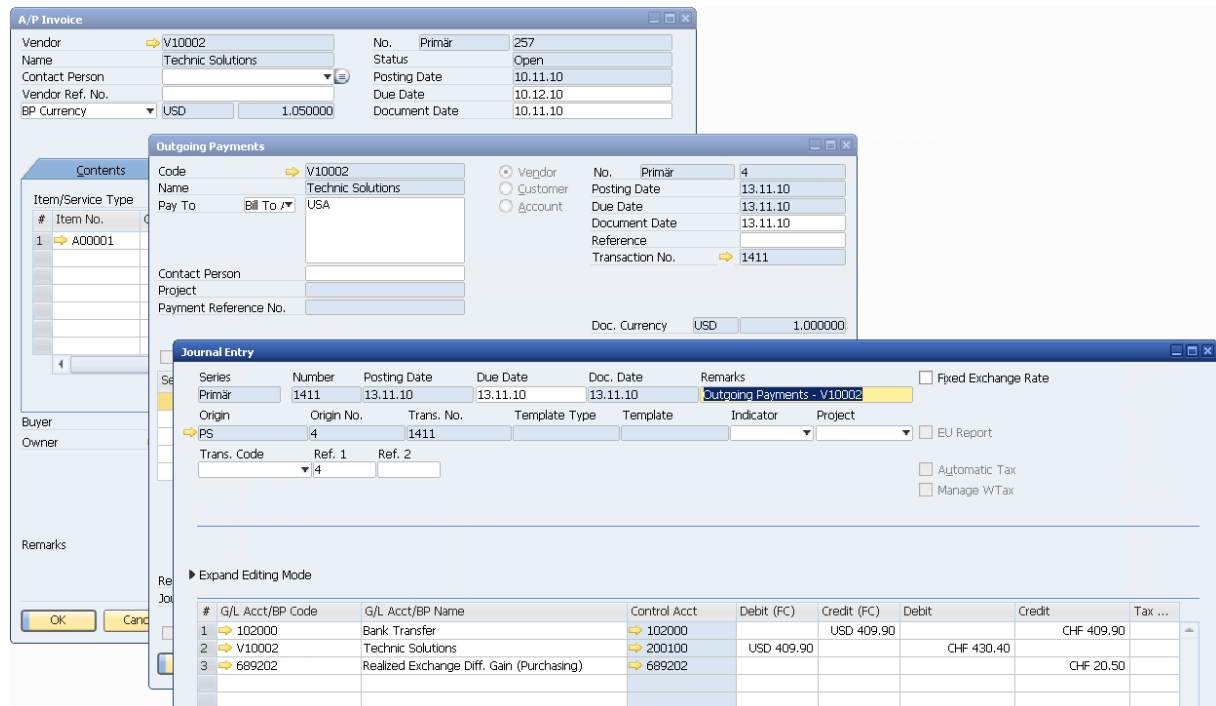


Image 28: A/P invoice on November 10, outgoing payment with journal posting on November 13

#### 3.1.3.2 RECOMMENDED ACCOUNT

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

### 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 chapter 3.1.3. 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.

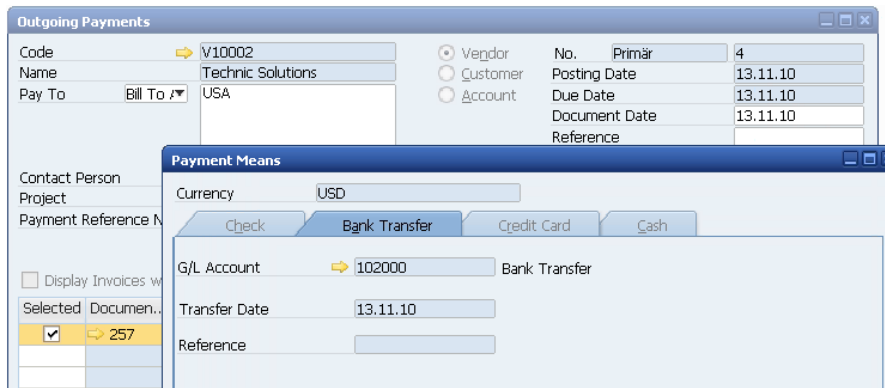


Image 29: Outgoing payment, with payment means bank transfer

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

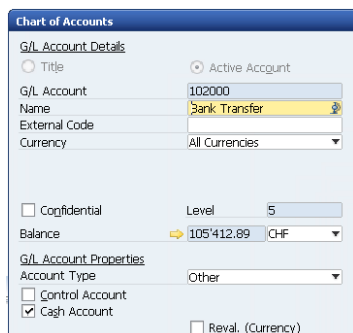


Image 30: G/L account with Cash-Flag

#### 3.1.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	For example 1020 – Kontokorrent Hauptbetrieb (cash account)		x

### 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 (There are different Skonti-Accounts → Produktion, Warenaufwand, DL-Aufwand)	x	

### 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		

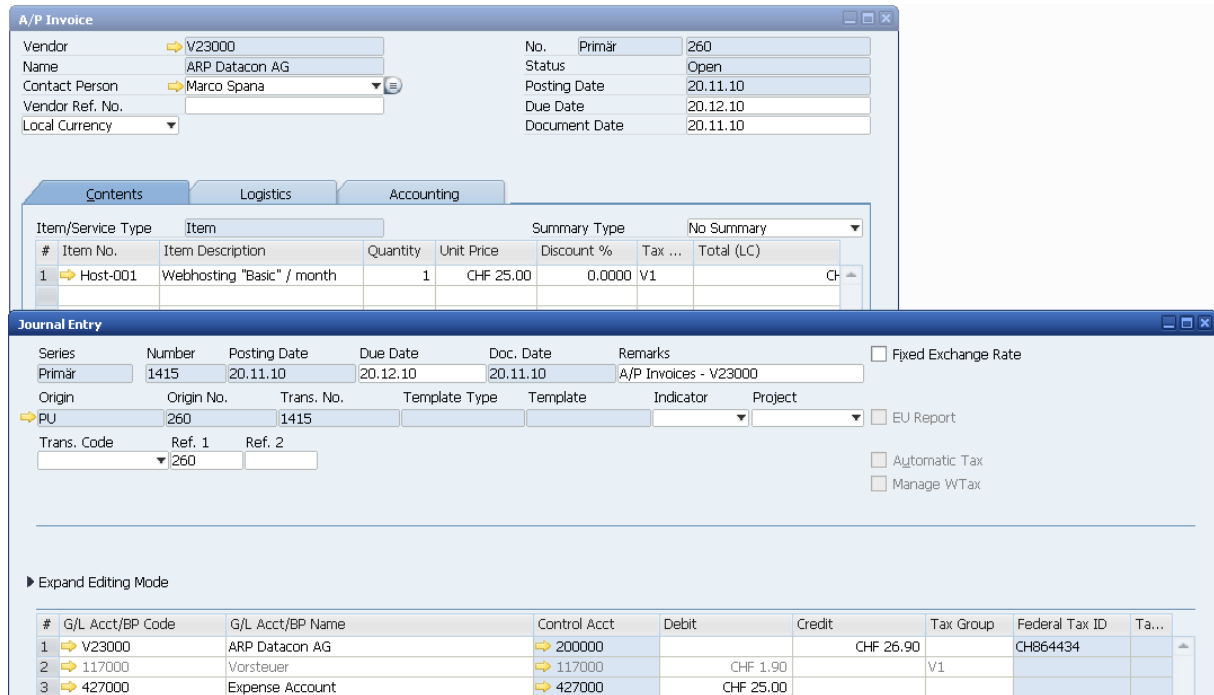
### 3.1.8 EXPENSE ACCOUNT

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: V23000  
 Name: ARP Datacon AG  
 Contact Person: Marco Spana  
 Vendor Ref. No.:  
 Local Currency:

No.: Primär 260  
 Status: Open  
 Posting Date: 20.11.10  
 Due Date: 20.12.10  
 Document Date: 20.11.10

**Contents** | Logistics | Accounting

#	Item No.	Item Description	Quantity	Unit Price	Discount %	Tax ...	Total (LC)
1	Host-001	Webhosting "Basic" / month	1	CHF 25.00	0.0000	V1	

**Journal Entry**

Series: Primär  
 Number: 1415  
 Posting Date: 20.11.10  
 Due Date: 20.12.10  
 Doc. Date: 20.11.10  
 Remarks: A/P Invoices - V23000

Origin: PU  
 Origin No.: 260  
 Trans. No.: 1415

Trans. Code: 260

Expand Editing Mode

#	G/L Acct/BP Code	G/L Acct/BP Name	Control Acct	Debit	Credit	Tax Group	Federal Tax ID	Ta...
1	V23000	ARP Datacon AG	200000		CHF 26.90		CH864434	
2	117000	Vorsteuer	117000	CHF 1.90		V1		
3	427000	Expense Account	427000	CHF 25.00				

Image 31: A/P invoice with journal entry

#### 3.1.8.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	4400 – Aufwand für Drittleistung Dienstleistung X (There are various expenses accounts possible → Warenaufwand, DL-Aufwand etc...)	x	

### 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

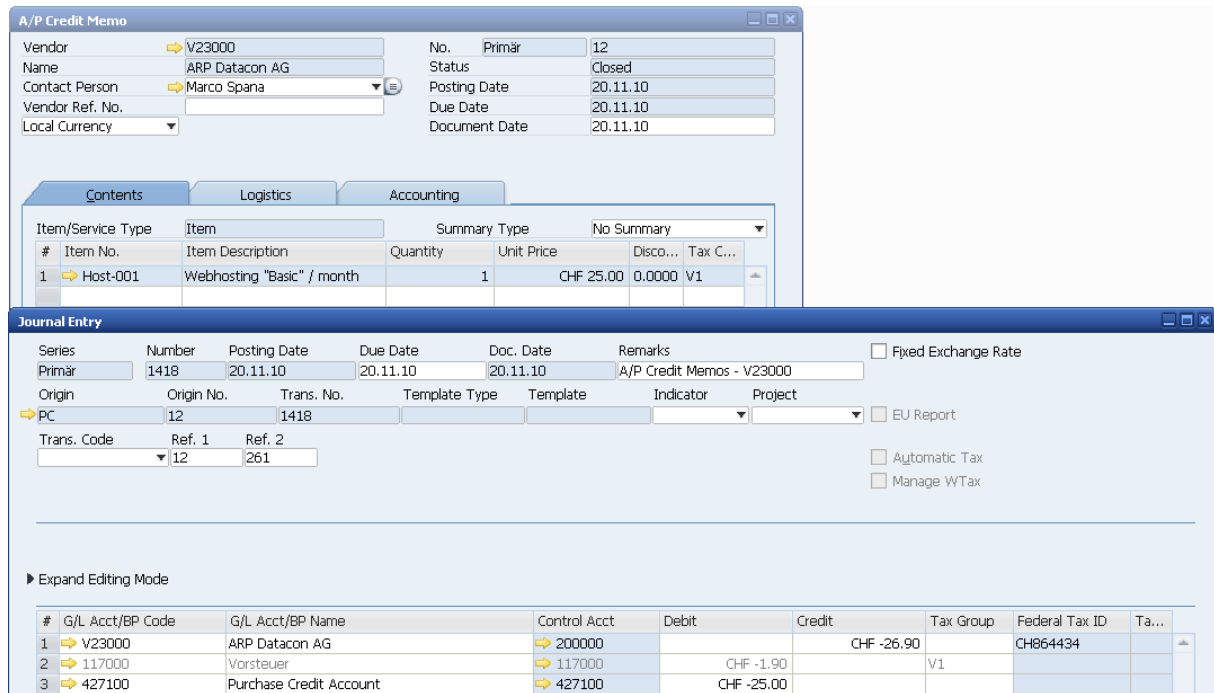
Localization	Description	P/L	Bal
KMU CH	Use the same account as Expense Account.	x	

### 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: V23000  
 Name: ARP Datacon AG  
 Contact Person: Marco Spana  
 Vendor Ref. No.:  
 Local Currency:

No. Primär: 12  
 Status: Closed  
 Posting Date: 20.11.10  
 Due Date: 20.11.10  
 Document Date: 20.11.10

Item/Service Type	Item	Summary Type	No Summary
# Item No.	Item Description	Quantity	Unit Price
1 Host-001	Webhosting "Basic" / month	1	CHF 25.00

**Journal Entry**

Series: Primär, Number: 1418, Posting Date: 20.11.10, Due Date: 20.11.10, Doc. Date: 20.11.10, Remarks: A/P Credit Memos - V23000

Origin: PC, Origin No.: 12, Trans. No.: 1418, Template Type: , Template: , Indicator: , Project:

Trans. Code: 12, Ref. 1: 261, Ref. 2:

Expand Editing Mode

#	G/L Acct/BP Code	G/L Acct/BP Name	Control Acct	Debit	Credit	Tax Group	Federal Tax ID	Ta...
1	V23000	ARP Datacon AG	200000		CHF -26.90		CH864434	
2	117000	Vorsteuer	117000	CHF -1.90		V1		
3	427100	Purchase Credit Account	427100	CHF -25.00				

Image 32: A/P credit memo with journal entry

#### 3.1.10.2 RECOMMENDED ACCOUNT

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



### 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
KMU CH	Normally the purchase credit account - foreign is the same account like the Expense Account – Foreign.	x	

### 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	x	

### 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	x	

### 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.

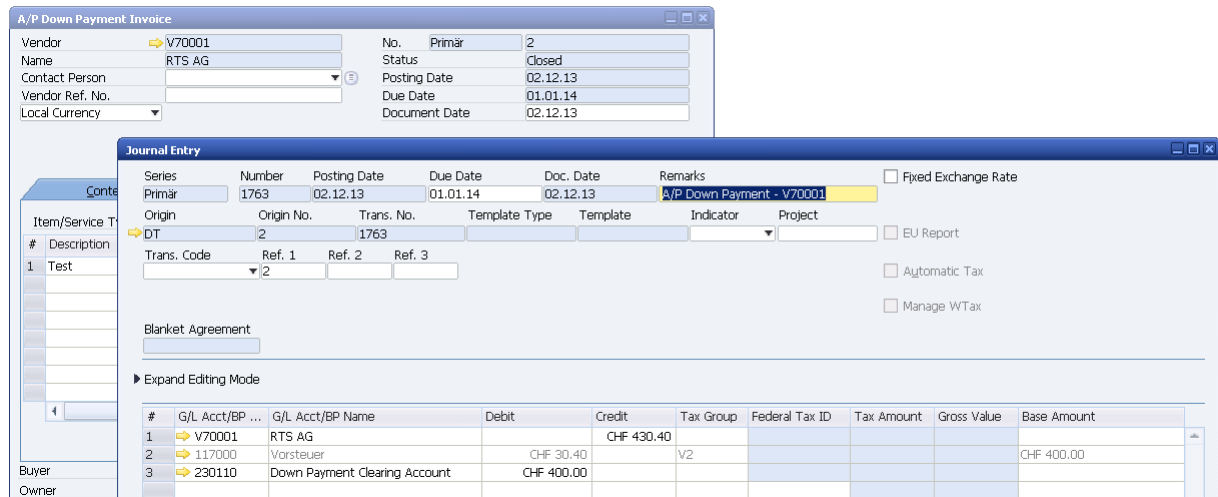


Image 33: A/P Down Payment Invoice with Journal Entry

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

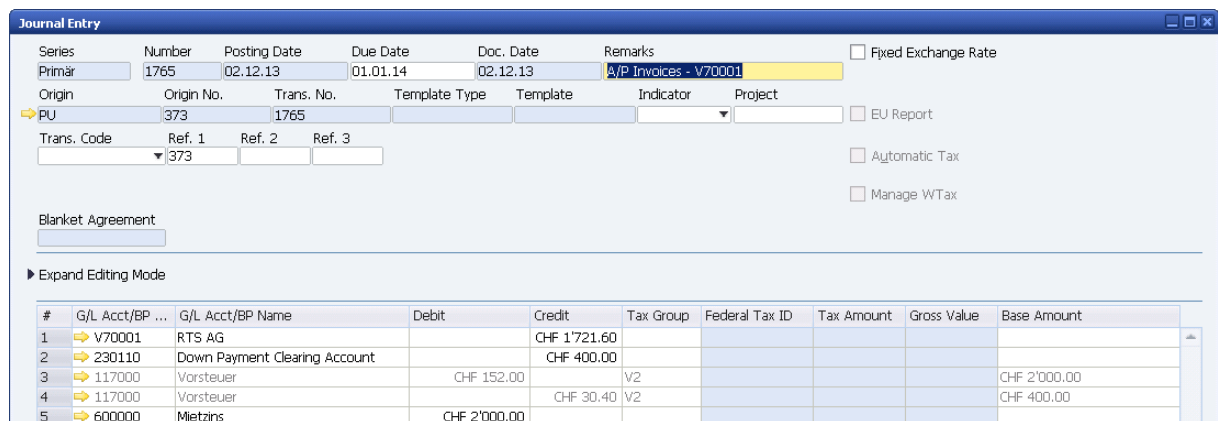


Image 34: Journal entry as result of the A/P Invoice

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		x

### 3.1.15 EXPENSE AND INVENTORY ACCOUNT

#### 3.1.15.1 EXAMPLES

N/A

#### 3.1.15.2 RECOMMENDED ACCOUNT

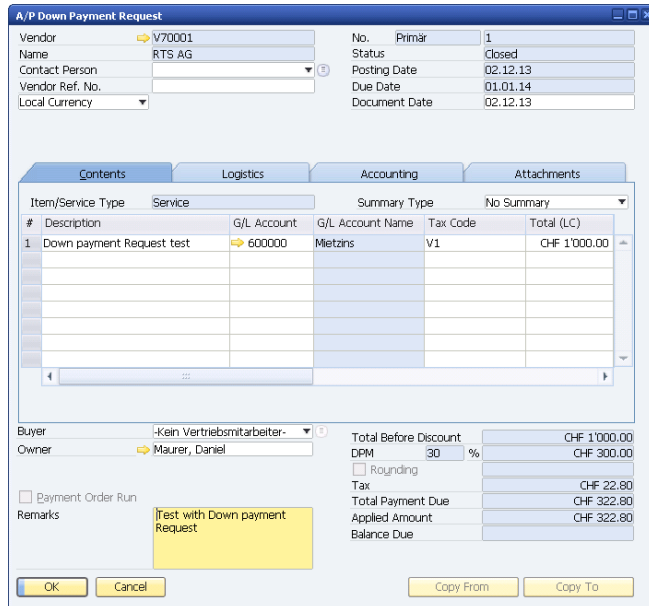
Localization	Description	P/L	Bal
KMU CH	N/A		

### 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.



The screenshot shows the SAP 'A/P Down Payment Request' window. The 'Vendor' field is set to 'V70001' (RTS AG). The 'Posting Date' is '02.12.13' and the 'Document Date' is also '02.12.13'. The 'Status' is 'Closed'. The 'Summary Type' is 'No Summary'. The 'Accounting' tab is active, showing a table with one item: 'Down payment Request test' with a total of CHF 1'000.00. The 'G/L Account' is '600000' (Metzins) and the 'Tax Code' is 'V1'. The 'Buyer' is 'Kein Vertriebsmitarbeiter-' and the 'Owner' is 'Maurer, Daniel'. The 'Total Before Discount' is CHF 1'000.00, and the 'DPM' (Down Payment) is 30%, resulting in a 'Total Payment Due' of CHF 322.80. The 'Applied Amount' is CHF 322.80, and the 'Balance Due' is zero. A yellow box highlights the 'Remarks' field with the text 'Test with Down payment Request'.

#	Description	G/L Account	G/L Account Name	Tax Code	Total (LC)
1	Down payment Request test	600000	Metzins	V1	CHF 1'000.00

Total Before Discount	CHF 1'000.00
DPM 30 %	CHF 300.00
Tax	CHF 22.80
Total Payment Due	CHF 322.80
Applied Amount	CHF 322.80
Balance Due	

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 the down payment clearing account.

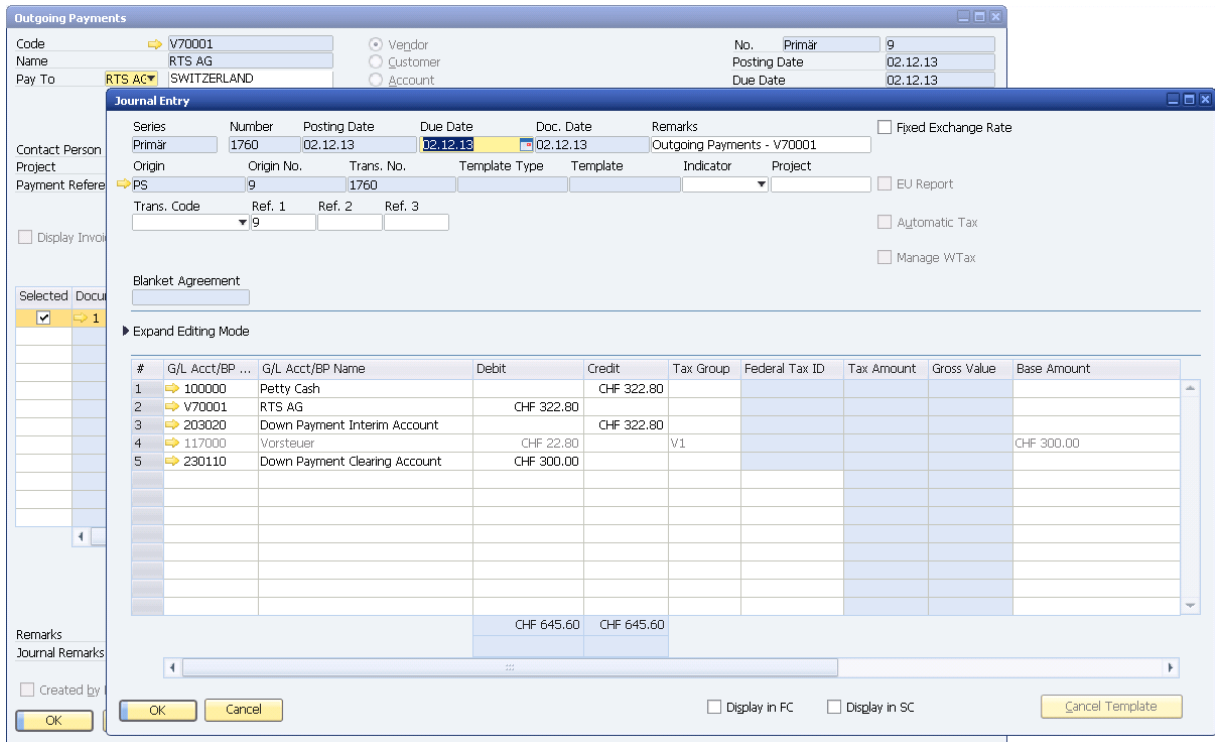


Image 36: Outgoing Payment with Journal Entry

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.

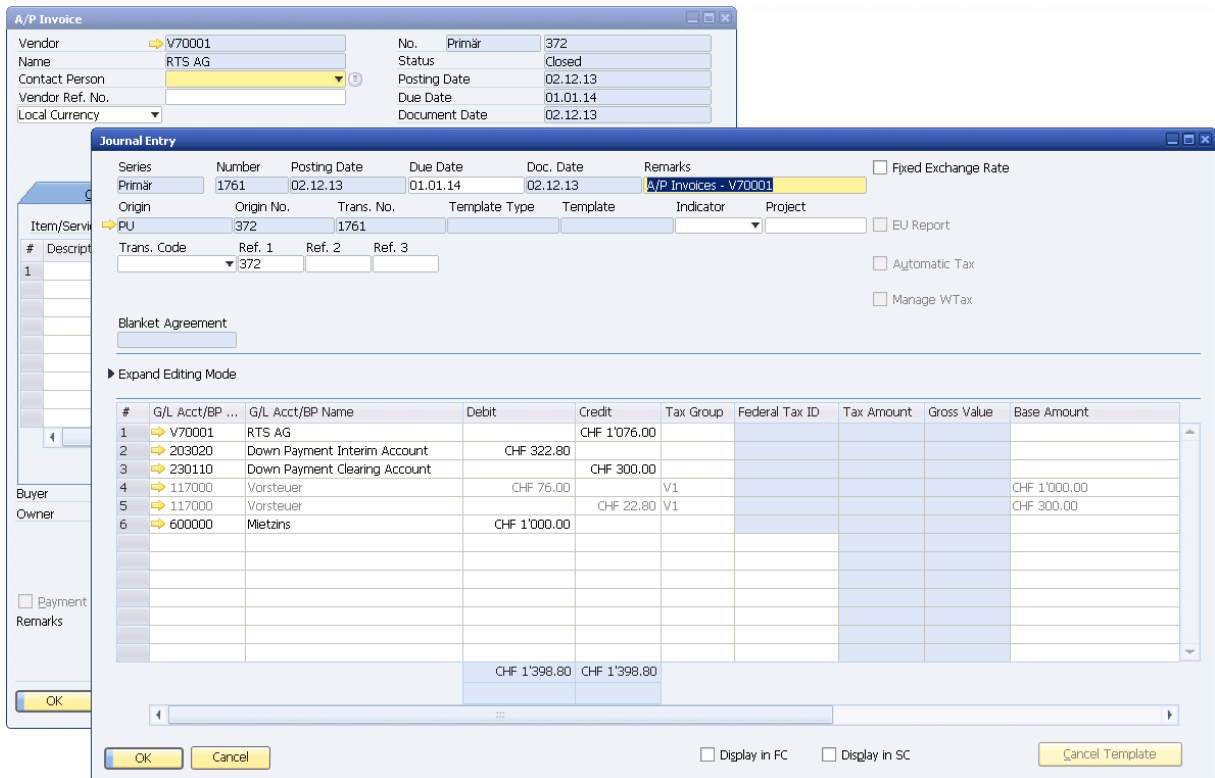


Image 37: A/P invoice with journal entry

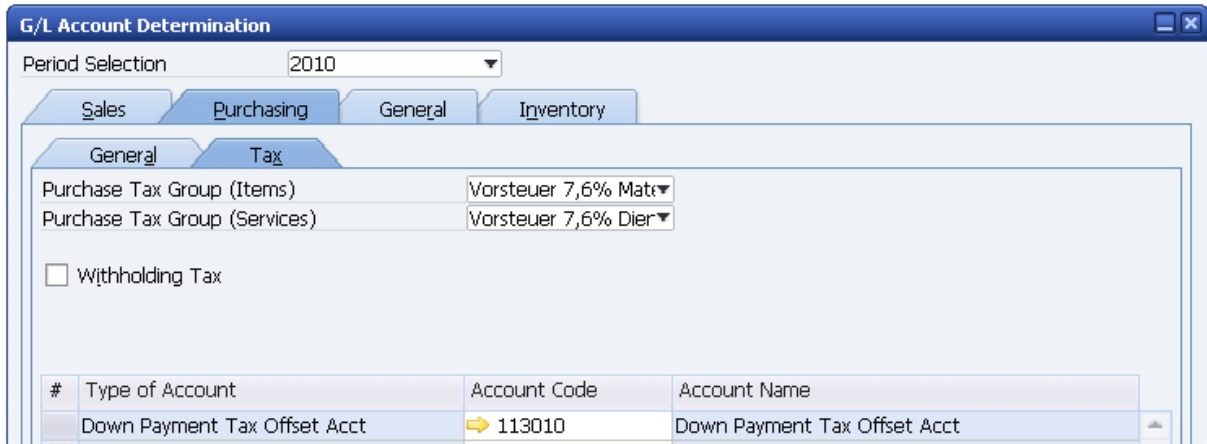
Now, the customer owes us the rest, 1076, which is indicated in the first row of the journal lines. The next 2 lines create reversals for the down payment interim account and also the down payment clearing account, because the down payment request was already paid. Also the tax, which was applied on 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		x

### 3.2 PURCHASING TAX TAB

N/A



#	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

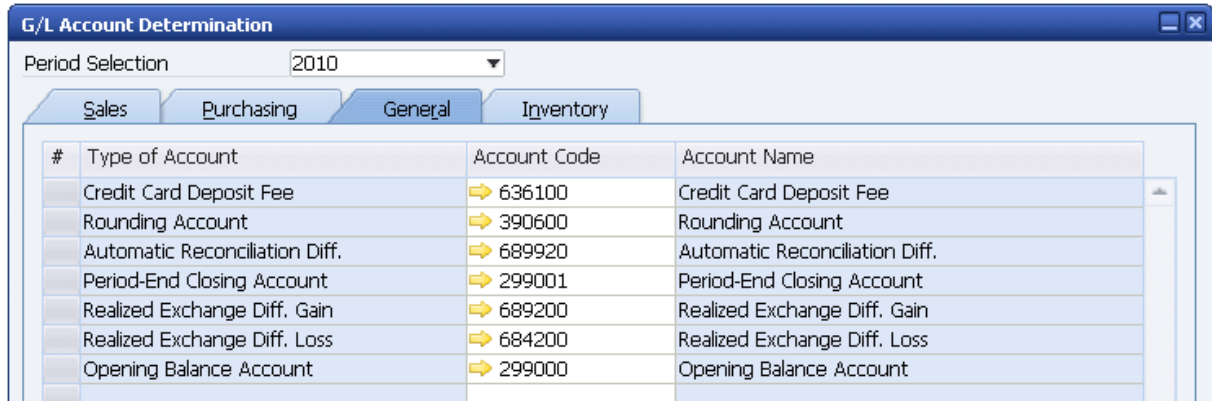
##### 3.2.1.2 RECOMMENDED ACCOUNT

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.



The screenshot shows the 'G/L Account Determination' window with the 'General' tab selected. The 'Period Selection' is set to '2010'. The table below lists the account types, codes, and names.

#	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	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.

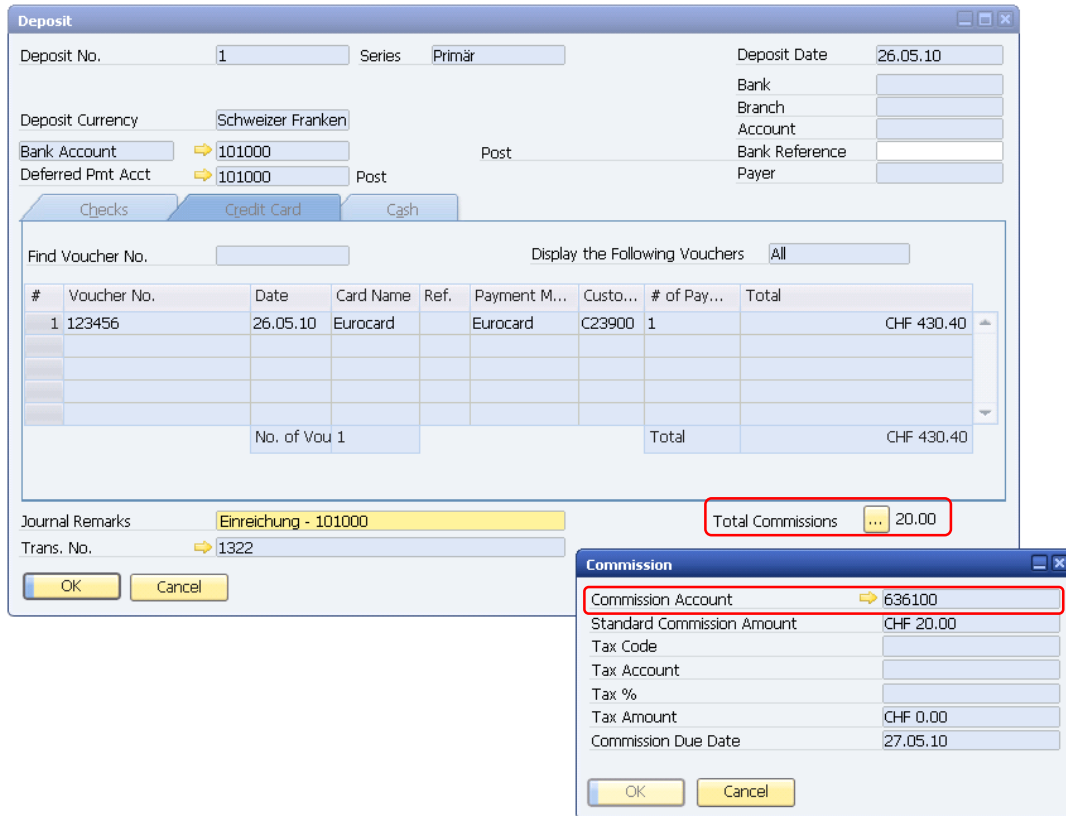


Image 40: Credit card deposit with fees

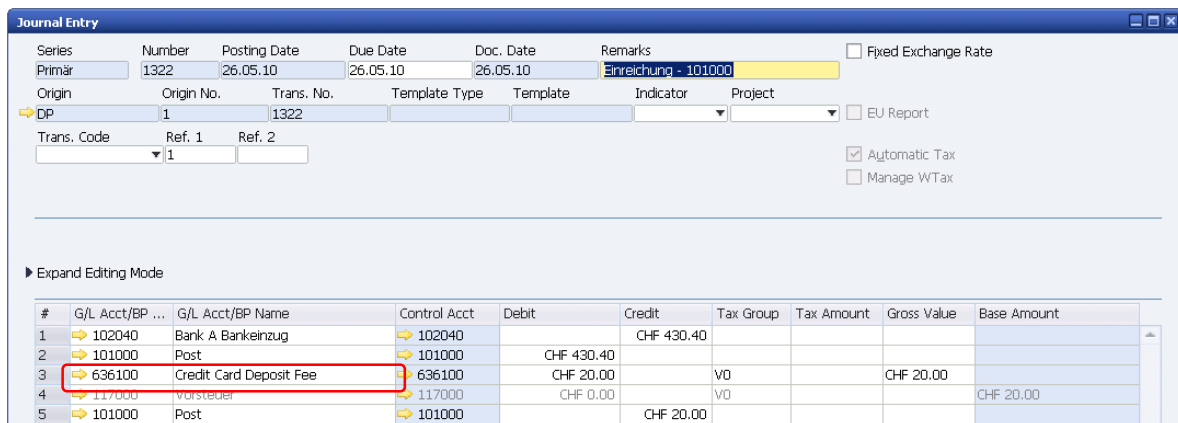


Image 41: Journal entry with credit card deposit fee

##### 4.1.2 RECOMMENDED ACCOUNT

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

## 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.

#	ISO Currency Code	Incoming Amt Diff...	Rounding	Outgoing Amt Diff...	Decimals	Incoming ...
1	CAD		No Rounding		Default	
2	CHF		Round to Five		2 Digits	2
3	EUR		No Rounding		Default	

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: C42000, Name: Mashina Computech AG, Contact Person: Anton Schmid, Posting Date: 21.10.09, Due Date: 20.11.09, Document Date: 21.10.09

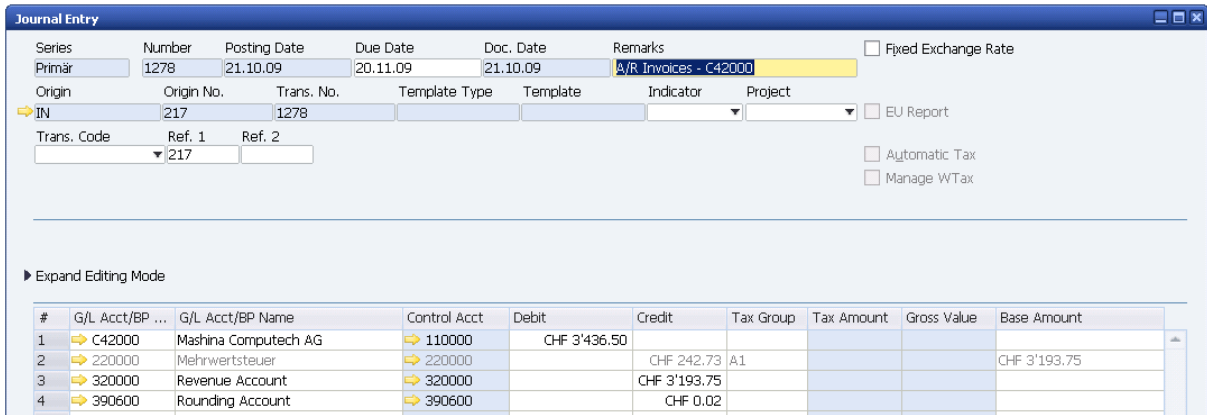
#	Item No.	Quantity	Unit Price	Disco...	Tax Code	Total (LC)
1	C00005	7	CHF 75.00	0.0000	A1	CHF 525.00
2	C00006	9	CHF 18.75	0.0000	A1	CHF 168.75
3	C00007	4	CHF 625.00	0.0000	A1	CHF 2'500.00

Sales Employee: Samuel Günther

Total Before Discount: CHF 3'193.75  
 Discount: %  
 Total Down Payment:   
 Freight:   
**Rounding: CHF 0.02**  
 Tax: CHF 242.73  
 Total: CHF 3'436.50  
 Applied Amount:   
 Balance Due: CHF 3'436.50

Image 43: A/R invoice with rounding amount

The default Rounding Account occurs in the journal entry posting.



#	G/L Acct/BP ...	G/L Acct/BP Name	Control Acct	Debit	Credit	Tax Group	Tax Amount	Gross Value	Base Amount
1	C42000	Mashina Computech AG	110000	CHF 3'436.50					
2	220000	Mehrwertsteuer	220000		CHF 242.73	A1			CHF 3'193.75
3	320000	Revenue Account	320000		CHF 3'193.75				
4	390600	Rounding 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	x	

### 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 value foreign currencies of G/L accounts or business partners.

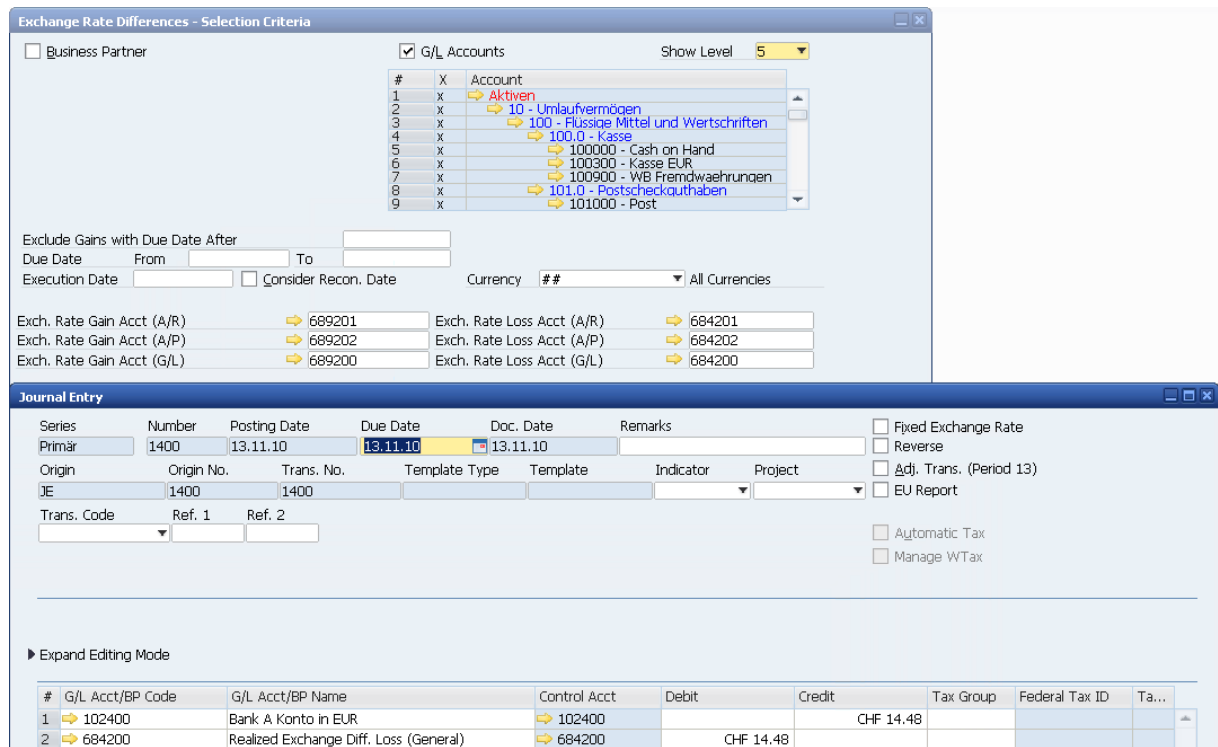


Image 45: Rate differences form and journal entry

##### 4.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	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.

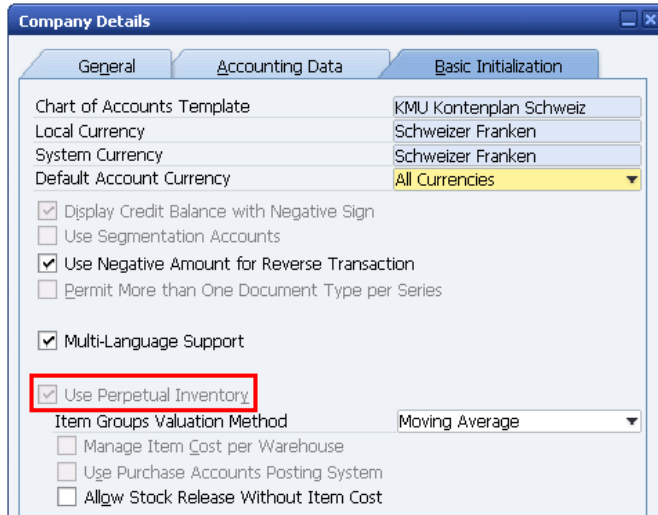


Image 46: Company Details, basic initialization tab

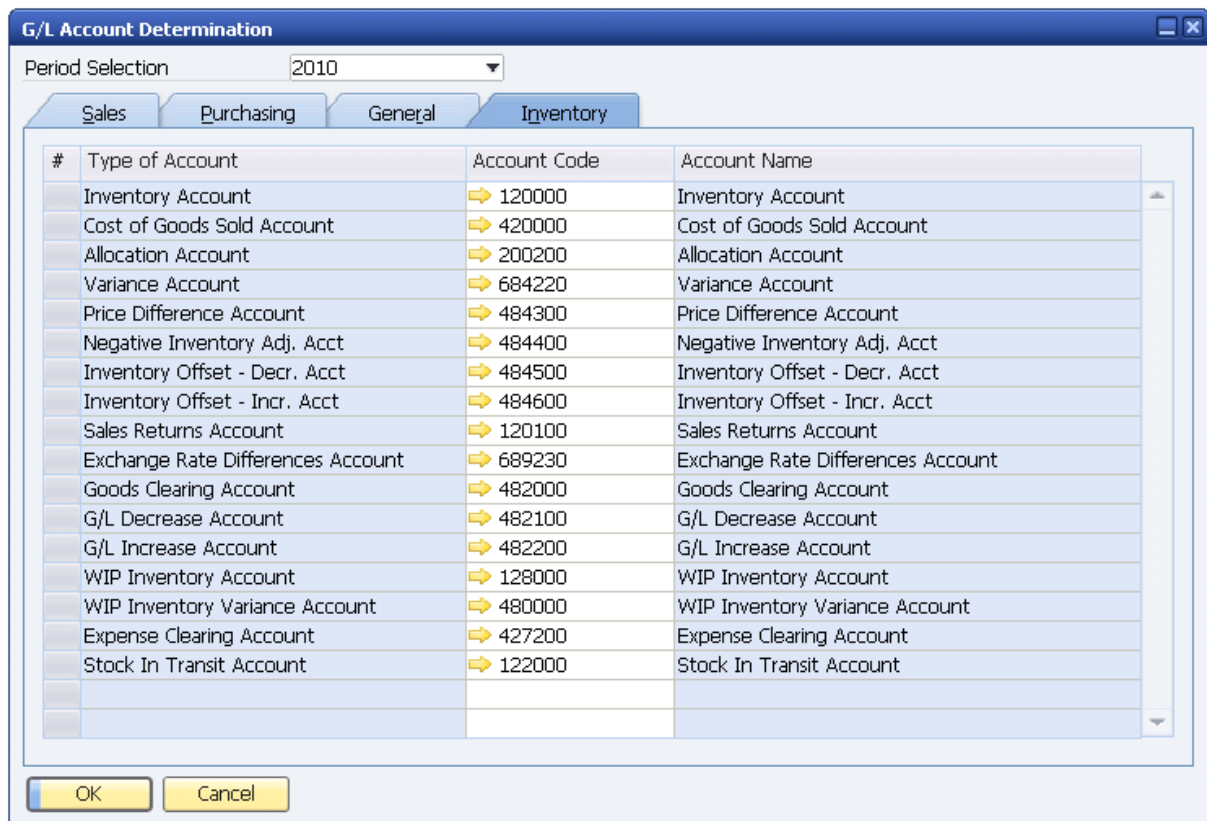


Image 47: Account determination, inventory tab

## 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.

The screenshot displays the SAP Business One interface. At the top, a 'Delivery' document is shown for customer C30000 (Microchips AG) with a total value of CHF 400.00. Below this, the 'Accounting' tab is active, showing a 'Journal Entry' window. The journal entry details are as follows:

#	G/L Acct/BP Code	G/L Acct/BP Name	Control Acct	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gr...
1	120000	Inventory Account	120000		CHF 316.18				
2	420000	Cost of Goods Sold Account	420000	CHF 316.18					

### 5.1.2 RECOMMENDED ACCOUNT

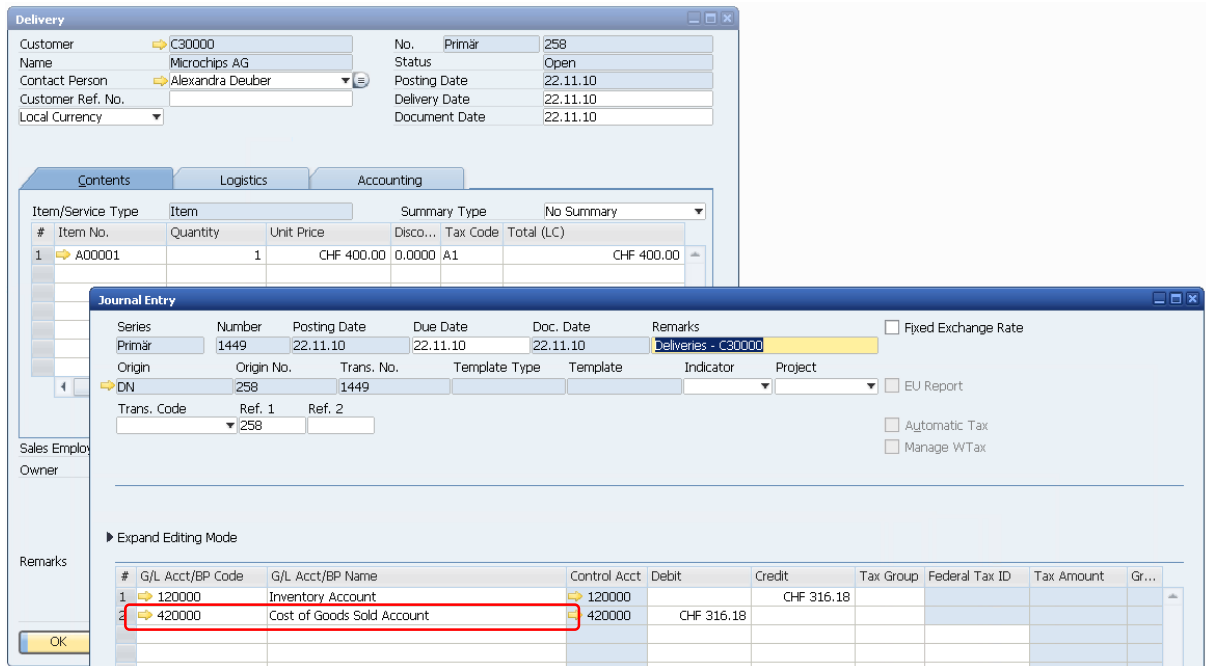
Localization	Description	P/L	Bal
KMU CH	1200 – Vorräte Handelswaren		x

## 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.



The screenshot displays a SAP 'Delivery' document and a 'Journal Entry' window. The 'Journal Entry' window shows the following table:

#	G/L Acct/BP Code	G/L Acct/BP Name	Control Acct	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gr...
1	120000	Inventory Account	120000		CHF 316.18				
2	420000	Cost of Goods Sold Account	420000	CHF 316.18					

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	X	

### 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

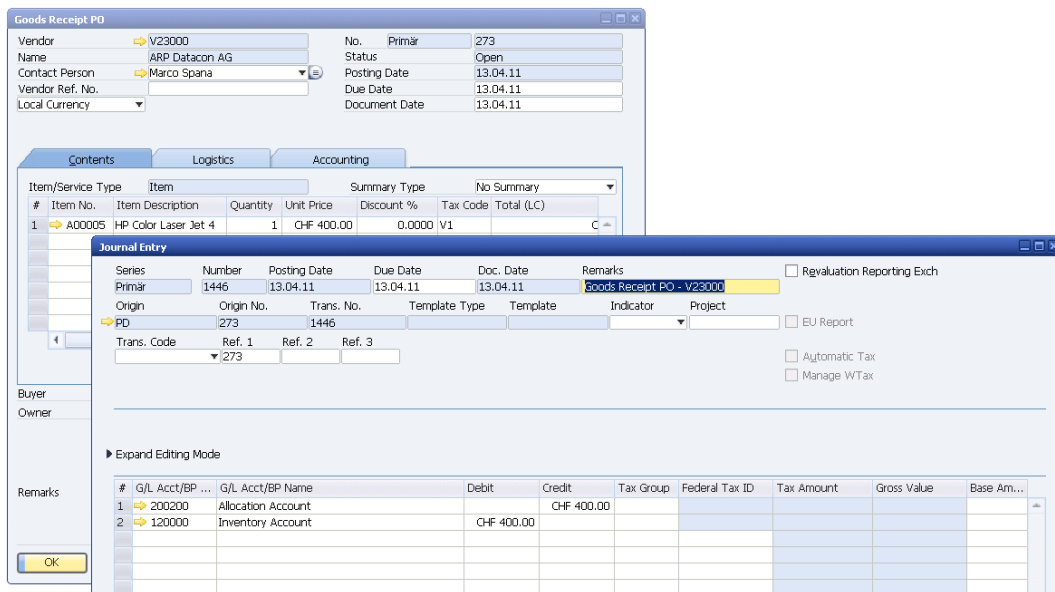


Image 48: Goods receipt PO with journal entry

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.

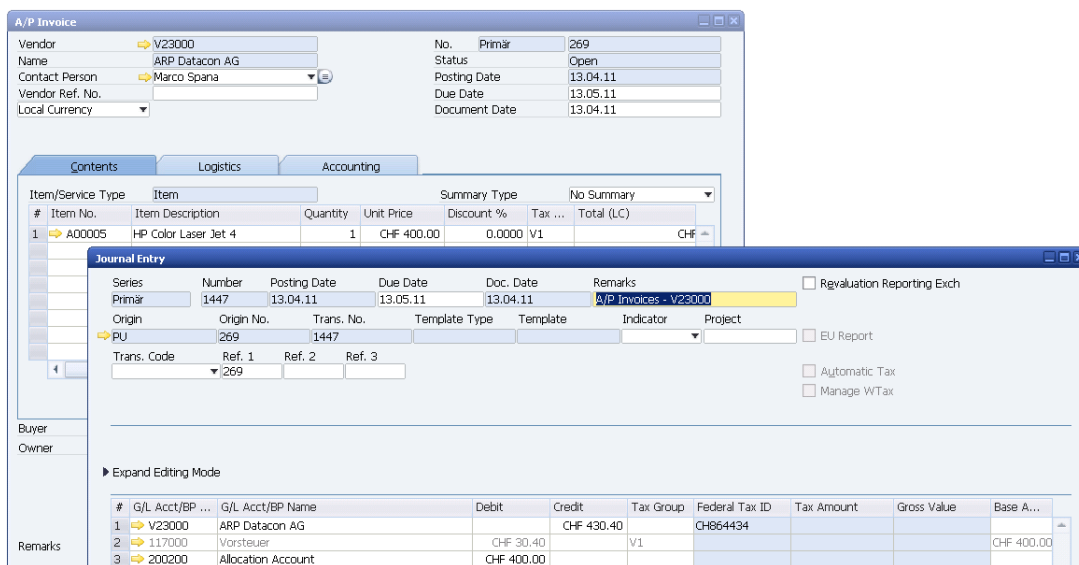


Image 49: A/P invoice with journal entry

### 5.3.2 RECOMMENDED ACCOUNT

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

### 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.

The screenshot shows the 'Item Master Data' window for item A00007. The 'Inventory Data' tab is selected. Key settings include:
 

- Inventory Item:
- Sales Item:
- Purchase Item:
- Fixed Assets:
- Unit Price: CHF 100.00
- Valuation Method: Standard
- Item Cost: 100
- Inventory Level: 6

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.

The screenshot displays the 'Goods Receipt PO' and 'Journal Entry' windows. The 'Goods Receipt PO' shows a unit price of CHF 110.00. The 'Journal Entry' window shows the following entry:
 

#	G/L Acct/BP ...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base A...
1	200200	Allocation Account		CHF 110.00					
2	120000	Inventory Account	CHF 100.00						
3	684220	Variance Account	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.

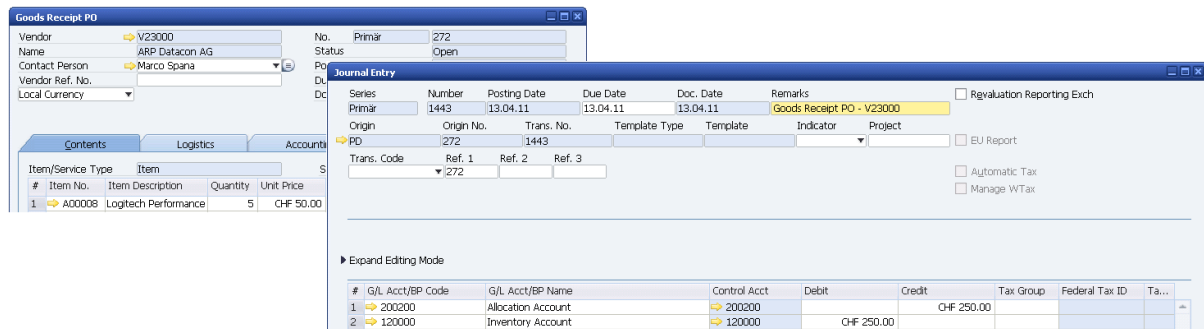


Image 52: Goods receipt of 5 items, new stock quantity

The result is that there are 5 items on stock with the value:  $5 \times 50 \text{ CHF} = 250 \text{ CHF}$ .

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.

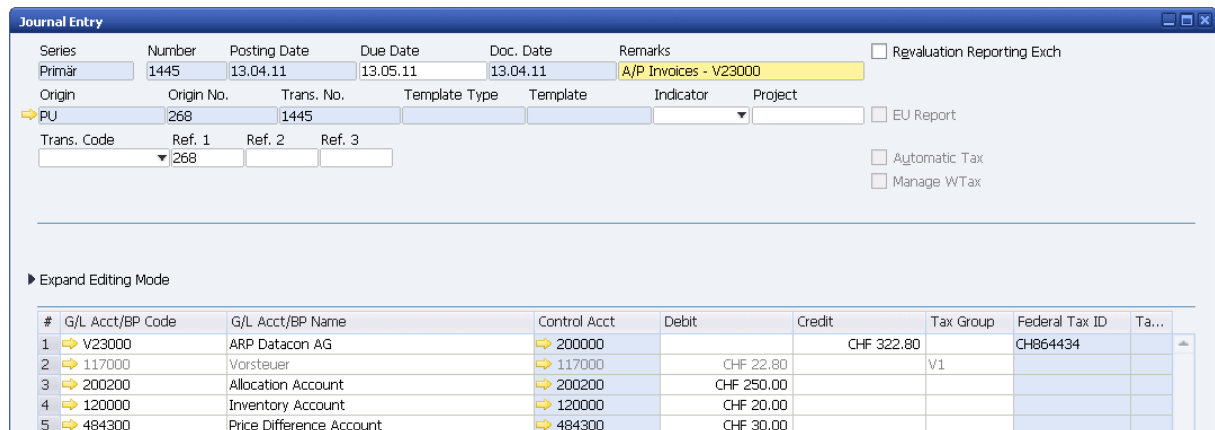


Image 53: Journal entry generated by the A/P invoice

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

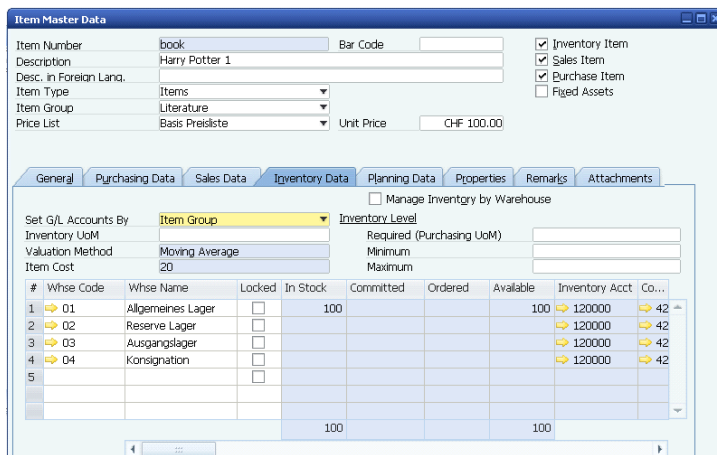
Localization	Description	P/L	Bal
KMU CH	N/A		

## 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.



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.

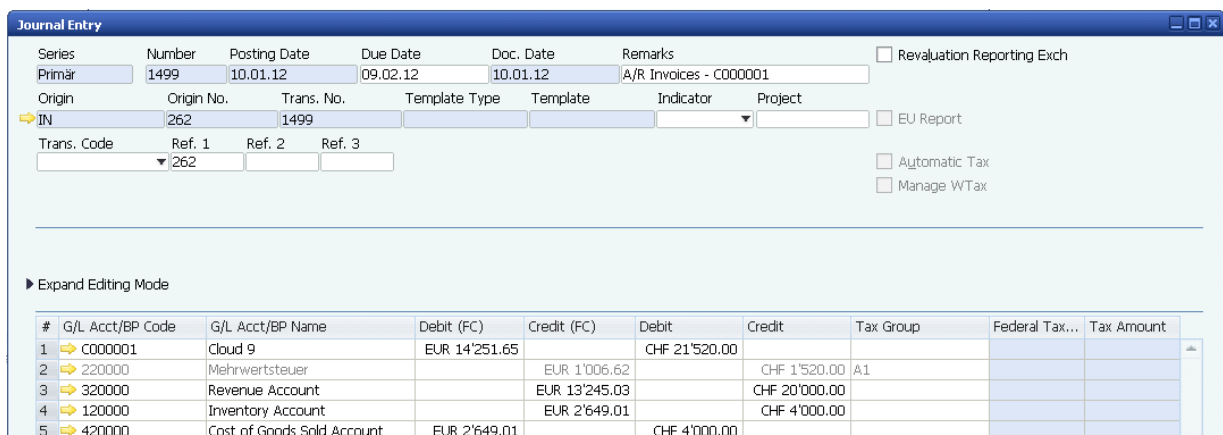


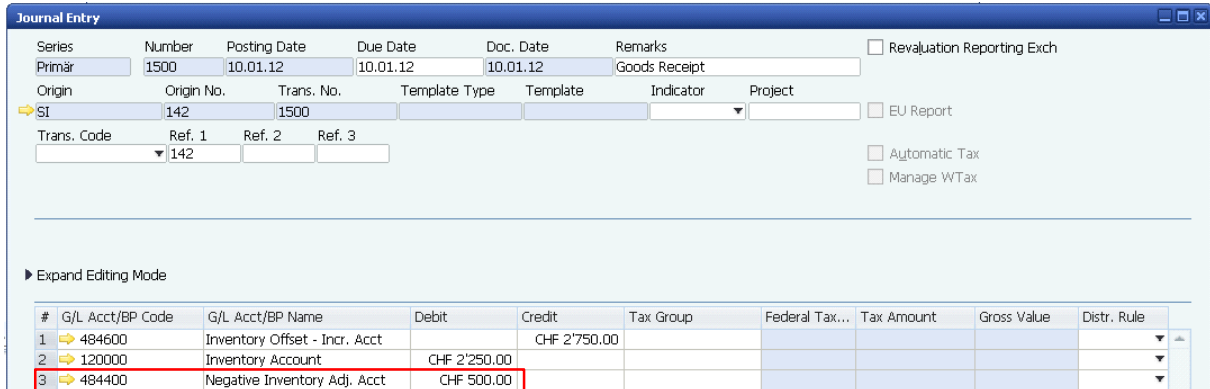
Image 54: Journal Entry, Origin A/R Invoice



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 25 this 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.



#	G/L Acct/BP Code	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax...	Tax Amount	Gross Value	Distr. Rule
1	484600	Inventory Offset - Incr. Acct		CHF 2'750.00					
2	120000	Inventory Account	CHF 2'250.00						
3	484400	Negative Inventory Adj. Acct	CHF 500.00						

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.

#	Item No.	Item Description	Quantity	Info Price	Account Code	Item ...
1	book	Harry Potter 1	1	CHF 50.00	484500	CHF 50.00

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.



The screenshot shows a 'Goods Receipt' window with the following details:

- Number: 140, Series: Primär, Posting Date: 10.01.12, Document Date: 10.01.12, Ref. 2
- Price List: Last Purchase Price
- Contents tab selected
- Table with columns: #, Item No., Item Description, Quantity, Unit Price, Total, Whse, Account Code
- Row 1: # 1, Item No. book, Item Description Harry Potter 1, Quantity 1, Unit Price CHF 50.00, Total CHF 50.00, Whse 01, Account Code 484600

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 G/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.

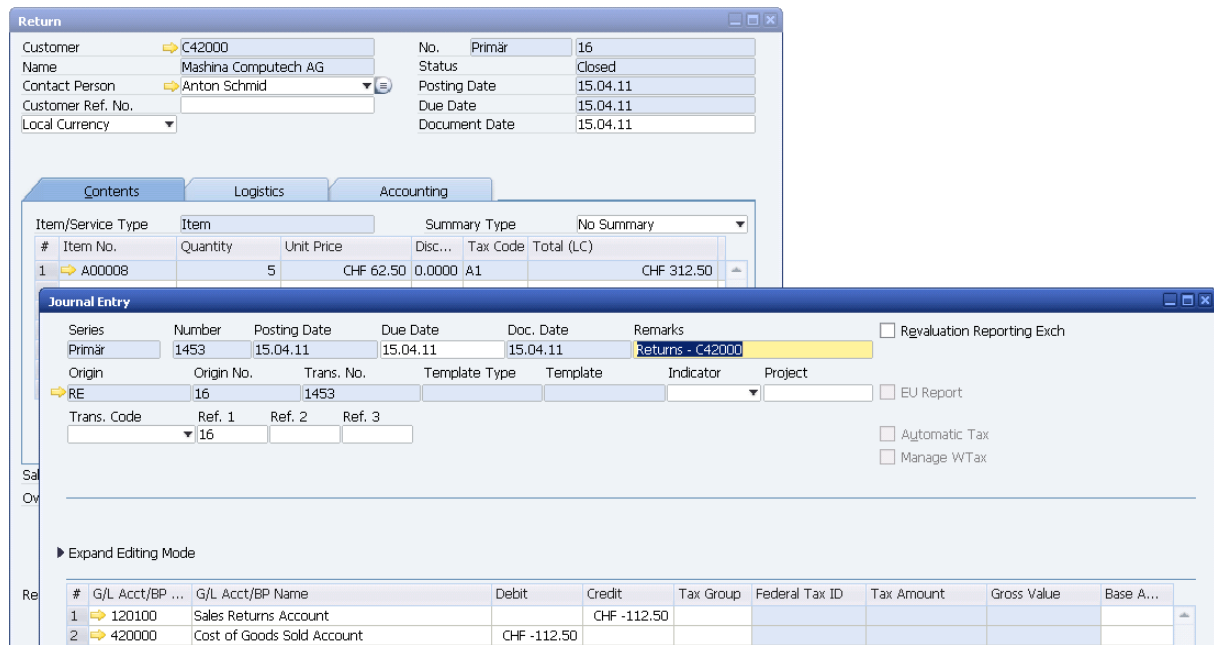


Image 58: Return with corresponding journal entry

### 5.9.2 RECOMMENDED ACCOUNT

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

## 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
KMU CH	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.

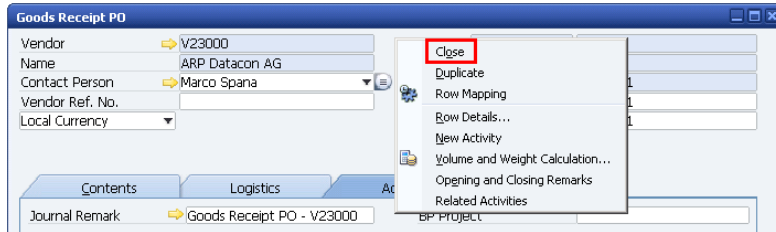


Image 59: Manual closing of goods receipt

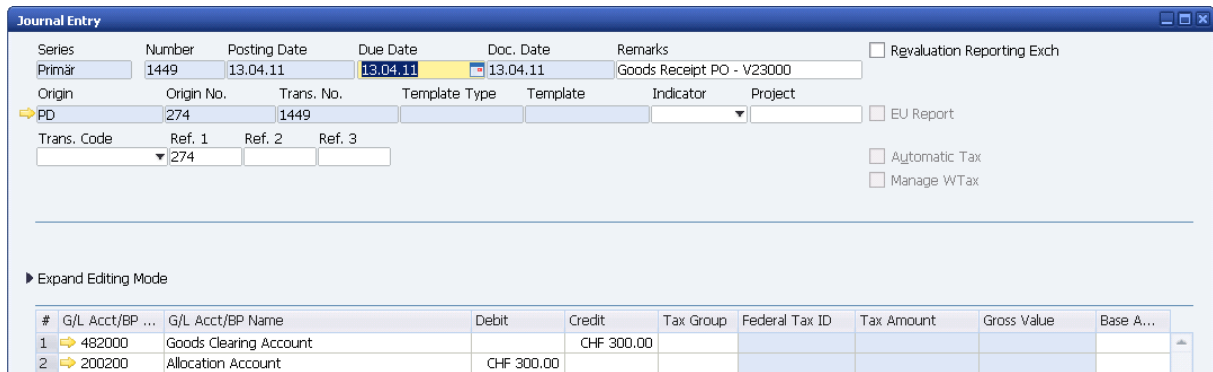


Image 60: Journal entry relieving the allocation account

### 5.11.2 RECOMMENDED ACCOUNT

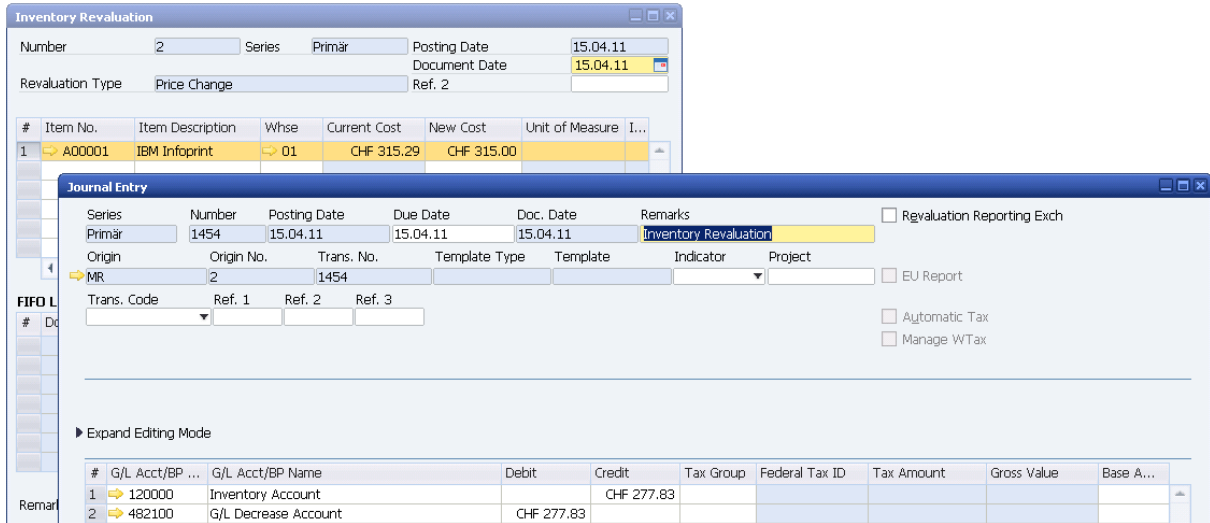
Localization	Description	P/L	Bal
KMU CH	N/A		

## 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.



**Inventory Revaluation**

Number: 2 | Series: Primär | Posting Date: 15.04.11 | Document Date: 15.04.11  
 Revaluation Type: Price Change | Ref. 2

#	Item No.	Item Description	Whse	Current Cost	New Cost	Unit of Measure	I...
1	A000001	IBM Infoprint	01	CHF 315.29	CHF 315.00		

**Journal Entry**

Series: Primär | Number: 1454 | Posting Date: 15.04.11 | Due Date: 15.04.11 | Doc. Date: 15.04.11 | Remarks: Inventory Revaluation

Origin: MR | Origin No.: 2 | Trans. No.: 1454

Trans. Code: | Ref. 1: | Ref. 2: | Ref. 3: |

Expand Editing Mode

#	G/L Acct/BP ...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base A...
1	120000	Inventory Account		CHF 277.83					
2	482100	G/L Decrease Account	CHF 277.83						

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 Re-valuation 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
KMU CH	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.

#	Name	Revenue Account	Expense Account	Stock/Fixed Asset	Output Tax Group	Inp...
1	Freight	300000	628000	<input type="checkbox"/>		
2	Freight Stock	300000	628000	<input checked="" type="checkbox"/>		
3	Insurance	300000	628000	<input type="checkbox"/>		

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.

#	Item No.	Item Descri...	Quantity	Unit Price	Freight 1	Freight 1 (LC)	Disco...	Ta...
1	A00001	J.B. Multifunktion	1	CHF 500.00	Freight Stock	CHF 100.00	0.0000	V1

#	G/L Acct/BP Code	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	200200	Allocation Account		CHF 500.00					
2	427000	Expense clearing Account		CHF 100.00					
3	120000	Inventory Account	CHF 600.00						

Image 63: Goods receipt PO with journal entry

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

**Journal Entry**

Series: Primär, Number: 1839, Posting Date: 19.03.14, Due Date: 22.04.14, Doc. Date: 19.03.14, Remarks: A/P Invoices - V10000

Origin: PU, Origin No.: 390, Trans. No.: 1839

Trans. Code: 390

Blanket Agreement:

Expand Editing Mode

#	G/L Acct/BP Code	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	V10000	Business Tools AG		CHF 638.00		CH858782			
2	117000	Vorsteuer	CHF 0.00		V0				CHF 100.00
3	117000	Vorsteuer	CHF 38.00		V1				CHF 500.00
4	200200	Allocation Account	CHF 500.00						
5	427000	Expense Clearing Account	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)		x

### 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.

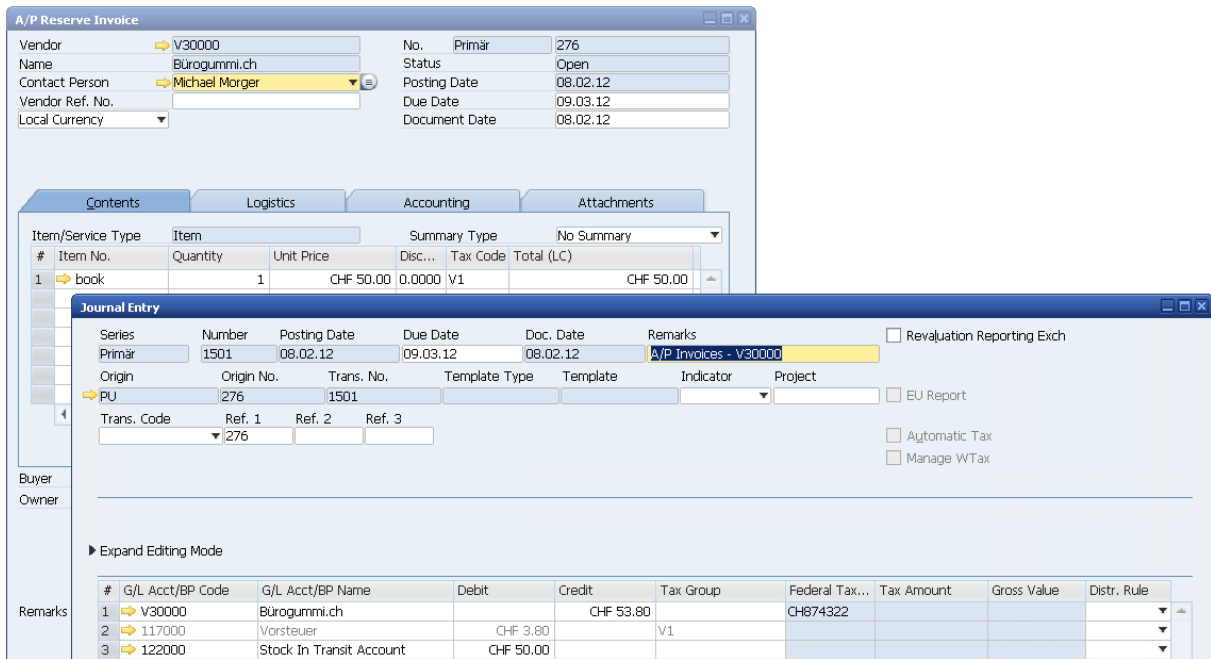


Image 65: A/P reserve invoice with journal entry

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.

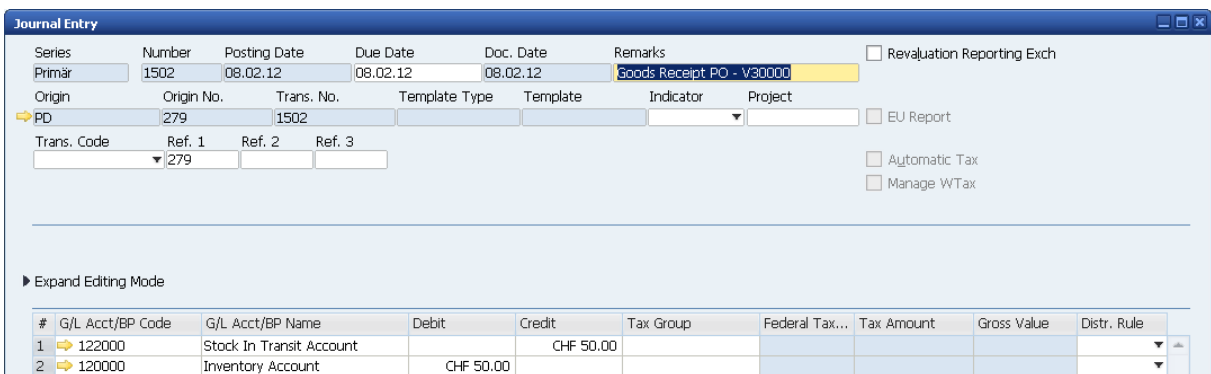


Image 66: Journal entry based on the goods receipt

#### 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
  - Depreciation area
  - Account determination
  - Depreciation type

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

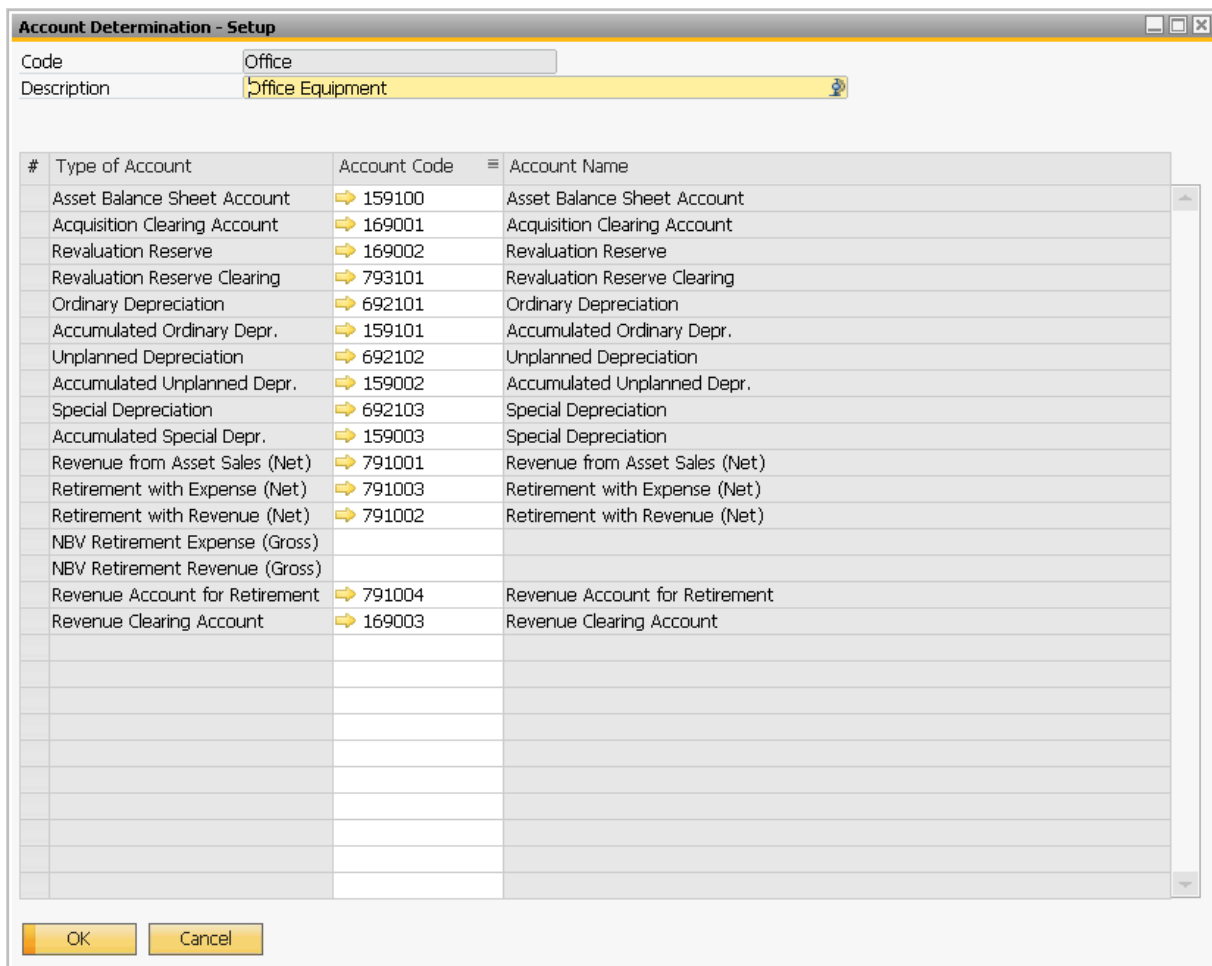


Image 67: Example account determination

## 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.

The screenshot shows the SAP A/P Invoice interface. The Vendor is V10000 (Business Tools AG) and the invoice number is 385. The posting date is 05.11.13. The invoice contains one item: FA10005 (Table Meeting Rc) with a quantity of 1 and a unit price of CHF 10'000.00. Below the invoice, a Journal Entry is displayed with the following details:

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	V10000	Business Tools AG		CHF 10'760.00		CH858782			
2	117000	Vorsteuer	CHF 760.00		V1				
3	169001	Acquisition Clearing Account	CHF 10'000.00						CHF 10'000.00

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
KMU CH	It must be a passive account similar to accruals (Passive Rechnungsabgrenzung), for example 2340 – Anlagezugangsverrechnungskonto.		X

## 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.

The screenshot displays two SAP windows. The top window, titled 'Capitalization', contains the following data: Origin PU, Origin No. 385, No. Primär 6, Status Posted, Posting Date 05.11.13, Document Date 05.11.13, and Asset Value Date 05.11.13. Below this is a table with columns for #, Asset No., Asset Description, Total (LC), Quantity, and Remarks. The first row shows '1 FA10005 Table Meeting Room 10'000.00'. The bottom window, titled 'Journal Entry', shows a debit entry for '169001 Acquisition Clearing Account' and a credit entry for '159100 Asset Balance Sheet Account', both with a value of CHF 10'000.00. The journal entry also includes fields for Series (Primär), Number (1801), Posting Date (05.11.13), Due Date (05.11.13), Doc. Date (05.11.13), Remarks (Capitalization), and Origin (AC).

Image 69: Capitalization with Journal Entry

### 6.2.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	<p>It must be an account of the groups 150, 160 or 170 like for example:</p> <ul style="list-style-type: none"> <li>1500: Maschinen und Apparate</li> <li>1510: Geschäftsmobiliar</li> <li>1610: Fabrikgebäude</li> </ul>		x



### 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.

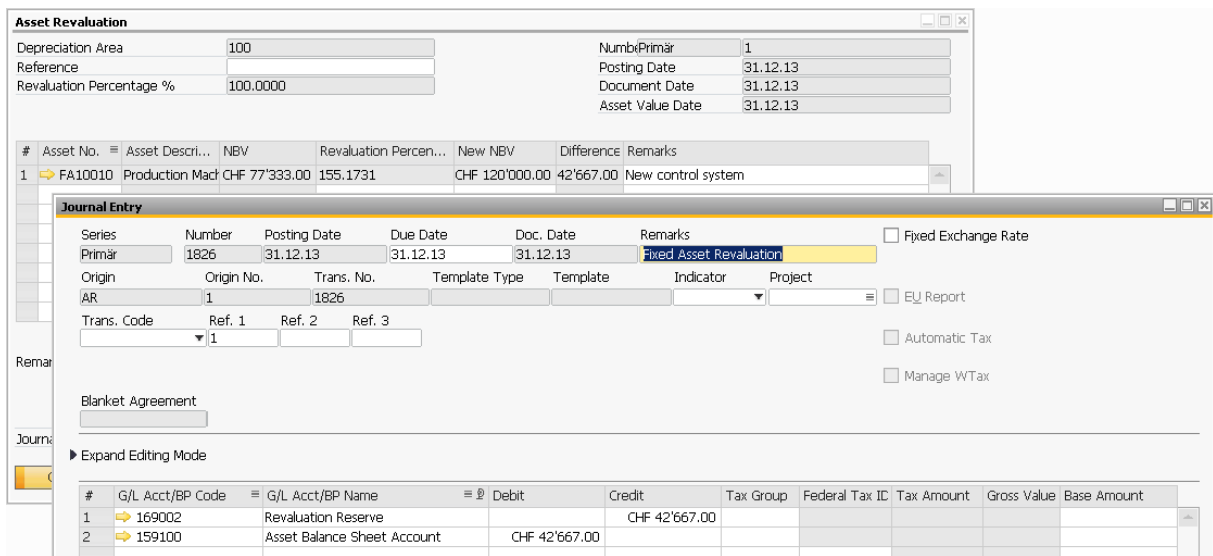


Image 70: Journal entry after increase value of asset

#### 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 which is placed in the region common stock, → 2903 Aufwertungsreserve		x

## 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<sup>st</sup> 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:  $10000 / 20 * 2 = 1000$ )

**Depreciation Run - Preview**

Depreciation Area: 100      Status:   
 Depreciate To: 31.12.13  
 Posting Date: 31.12.13  
 Remarks:   
 Consolidate Journal Entry Rows by Projects  
 Consolidate Journal Entry Rows by Distribution 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

Image 71: Depreciation run

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

**Journal Entry**

Series: Primär    Number: 1802    Posting Date: 31.12.13    Due Date: 31.12.13    Doc. Date: 31.12.13    Remarks: Depreciation Run - 100 - Office  
 Origin: DR    Origin No.: 6    Trans. No.: 1802    Template Type:    Template:    Indicator:    Project:     Fixed Exchange Rate  
 Trans. Code: 6    Ref. 1:    Ref. 2:    Ref. 3:     EÜ Report  
 Automatic Tax  
 Manage WTax  
 Blanket Agreement:   
 ▶ Expand Editing Mode

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	692101	Ordinary Depreciation	CHF 1'000.00						
2	159101	Accumulated Ordinary Depr.		CHF 1'000.00					

Image 72: Journal entry after depreciation

### 6.5.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	It must be an account of the group 69 of the P/L, for example <ul style="list-style-type: none"> <li>6920: Abschreibungen auf Maschinen und Apparaten</li> <li>6921: Abschreibungen auf Mobilien und Einrichtungen</li> <li>6930: Abschreibungen auf Geschäftsliegenschaften</li> </ul>	x	

## 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.

The screenshot shows the 'Depreciation Areas - Setup' window. The 'Code' is 100, 'Description' is 'Handelsrecht', and 'Type' is 'Posting to G/L'. The 'Derived Depreciation Area' is 300. The 'Posting of Depreciation' dropdown is highlighted in red and set to 'Indirect Posting'. The 'Posting of Retirement' is set to 'Net'. There are 'OK' and 'Cancel' buttons at the bottom.

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.

The screenshot shows the 'Journal Entry' window. The 'Series' is 'Primär', 'Number' is 1802, 'Posting Date' is 31.12.13, 'Due Date' is 31.12.13, and 'Doc. Date' is 31.12.13. The 'Remarks' are 'Depreciation Run - 100 - Office'. The 'Origin' is 'DR', 'Origin No.' is 6, and 'Trans. No.' is 1802. The 'Trans. Code' is 6. The journal entry table shows two lines: Line 1 is 'Ordinary Depreciation' with a debit of CHF 1'000.00, and Line 2 is 'Accumulated Ordinary Depr.' with a credit of CHF 1'000.00.

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	692101	Ordinary Depreciation	CHF 1'000.00						
2	159101	Accumulated Ordinary Depr.		CHF 1'000.00					

Image 74: Journal entry with accumulated ordinary depreciation account

### 6.6.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	<p>It must be an account of the groups 150, 160 or 170 like for example:</p> <ul style="list-style-type: none"> <li>1509: Wertberichtigung Maschinen und Apparate</li> <li>1519: Wertberichtigung Mobiliar und Einrichtungen</li> <li>1619: Wertberichtigung Fabrikgebäude</li> </ul>	x	

## 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 Entry Rows by Projects  
 Consolidate Journal Entry Rows by Distribution Rules

Contents: Accounting

#	Asset No.	Asset Description	Total (LC)	Remarks
1	FA10006	Table Meeting Room	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**

Series: Primär, Number: 1809, Posting Date: 12.12.13, Due Date: 12.12.13, Doc. Date: 12.12.13, Remarks: Manual Depreciation - Unplanned Depre  
 Origin: MD, Origin No.: 4, Trans. No.: 1809, Template Type: , Template: , Indicator: , Project:   
 Trans. Code: 4, Ref. 1: , Ref. 2: , Ref. 3:   
 Fixed Exchange Rate  
 EÜ Report  
 Automatic Tax  
 Manage WTax

Blanket Agreement:

Expand Editing Mode

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	159002	Accumulated Unplanned Depr.		CHF 3'000.00					
2	692102	Unplanned Depreciation	CHF 3'000.00						

Image 76: Journal entry after unplanned depreciation

### 6.7.2 RECOMMENDED ACCOUNT

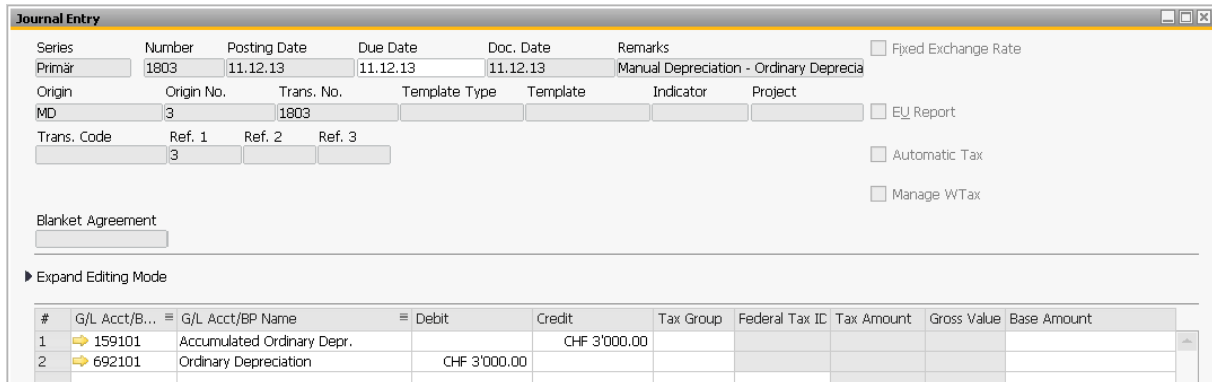
Localization	Description	P/L	Bal
KMU CH	In Switzerland, it is common to set here the same account as when doing ordinary depreciation → Ordinary Depreciation	x	

## 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.



#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	159101	Accumulated Ordinary Depr.		CHF 3'000.00					
2	692101	Ordinary Depreciation	CHF 3'000.00						

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 → 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.

The screenshot displays the SAP A/R Invoice and Journal Entry screens. The A/R Invoice header shows Customer C20000, Name Tschannen Ingenieure AG, and Item FA10005 (Table Meeting Rc) with a quantity of 1 and a unit price of CHF 12'000.00. The Journal Entry table below shows the following entries:

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	C20000	Tschannen Ingenieure AG	CHF 12'912.00			CH247958			
2	220000	Mehrwertsteuer		CHF 912.00	A1				CHF 12'000.00
3	169003	Revenue Clearing Account		CHF 12'000.00					

Image 78: A/R invoice with journal entry

### 6.11.2 RECOMMENDED ACCOUNT

Localization	Description	P/L	Bal
KMU CH	It must be a passive account similar to accruals (Passive Rechnungsabgrenzung), for example 2341 – Anlageerlösverrechnungskonto.		x



## 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.

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	791004	Revenue Account for Retirement		CHF 12'000.00					
2	169003	Revenue Clearing Account	CHF 12'000.00						
3	159101	Accumulated Ordinary Depr.	CHF 1'000.00						
4	159002	Accumulated Unplanned Depr.	CHF 3'000.00						
5	159100	Asset Balance Sheet Account		CHF 10'000.00					
6	791001	Revenue from Asset Sales (Net)	CHF 12'000.00						
7	791002	Retirement with Revenue (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.

#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	791004	Revenue Account for Retirement		CHF 12'000.00					
2	169003	Revenue Clearing Account	CHF 12'000.00						
3	159101	Accumulated Ordinary Depr.	CHF 1'000.00						
4	159002	Accumulated Unplanned Depr.	CHF 3'000.00						
5	159100	Asset Balance Sheet Account		CHF 10'000.00					
6	791001	Revenue from Asset Sales (Net)	CHF 12'000.00						
7	791002	Retirement with Revenue (Net)		CHF 6'000.00					

Image 80: Zeroing the asset balance accounts

### 6.12.2 RECOMMENDED ACCOUNT

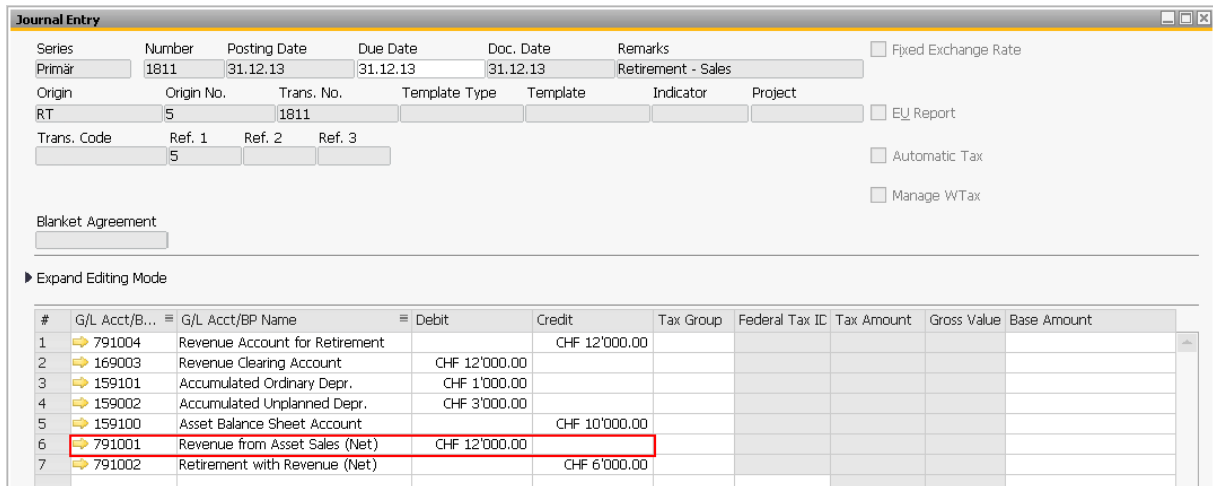
Localization	Description	P/L	Bal
KMU CH		x	

### 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.



#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	791004	Revenue Account for Retirement		CHF 12'000.00					
2	169003	Revenue Clearing Account	CHF 12'000.00						
3	159101	Accumulated Ordinary Depr.	CHF 1'000.00						
4	159002	Accumulated Unplanned Depr.	CHF 3'000.00						
5	159100	Asset Balance Sheet Account		CHF 10'000.00					
6	791001	Revenue from Asset Sales (Net)	CHF 12'000.00						
7	791002	Retirement with Revenue (Net)		CHF 6'000.00					

Image 81: Journal entry showing revenue from asset

#### 6.13.2 RECOMMENDED ACCOUNT

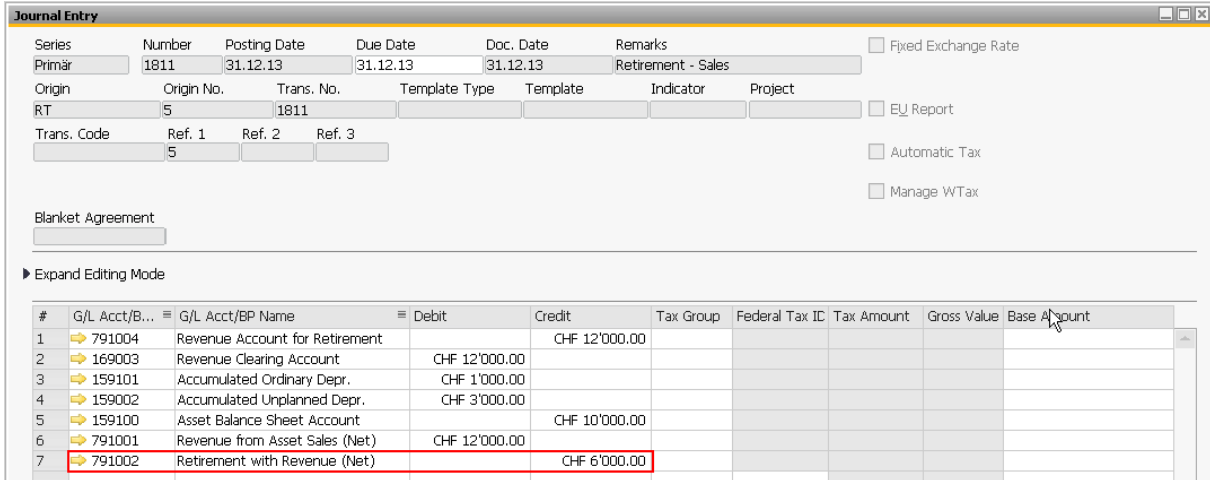
Localization	Description	P/L	Bal
KMU CH	N/A	x	

## 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.



#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount
1	791004	Revenue Account for Retirement		CHF 12'000.00					
2	169003	Revenue Clearing Account	CHF 12'000.00						
3	159101	Accumulated Ordinary Depr.	CHF 1'000.00						
4	159002	Accumulated Unplanned Depr.	CHF 3'000.00						
5	159100	Asset Balance Sheet Account		CHF 10'000.00					
6	791001	Revenue from Asset Sales (Net)	CHF 12'000.00						
7	791002	Retirement with Revenue (Net)		CHF 6'000.00					

Image 82: Journal entry retirement with revenue

### 6.14.2 RECOMMENDED ACCOUNT

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

## 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.

Journal Entry										
Series	Number	Posting Date	Due Date	Doc. Date	Remarks					
Primär	1823	31.12.13	31.12.13	31.12.13	Retirement - Sales					
Origin	Origin No.	Trans. No.	Template Type	Template	Indicator	Project				
RT	7	1823								
Trans. Code	Ref. 1	Ref. 2	Ref. 3							
	7									
Blanket Agreement										
<input type="checkbox"/> Fixed Exchange Rate <input type="checkbox"/> E_U Report <input type="checkbox"/> Automatic Tax <input type="checkbox"/> Manage WTax										
▶ Expand Editing Mode										
#	G/L Acct/B...	G/L Acct/BP Name	Debit	Credit	Tax Group	Federal Tax ID	Tax Amount	Gross Value	Base Amount	
1	791004	Revenue Account for Retirement		CHF 4'000.00						
2	169003	Revenue Clearing Account	CHF 4'000.00							
3	159101	Accumulated Ordinary Depr.	CHF 1'000.00							
4	159002	Accumulated Unplanned Depr.	CHF 3'000.00							
5	159100	Asset Balance Sheet Account		CHF 10'000.00						
6	791001	Revenue from Asset Sales (Net)	CHF 6'000.00							
7	791001	Revenue from Asset Sales (Net)		CHF 2'000.00						
8	791003	Retirement with Expense (Net)	CHF 2'000.00							

### 6.15.2 RECOMMENDED ACCOUNT

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

## 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		

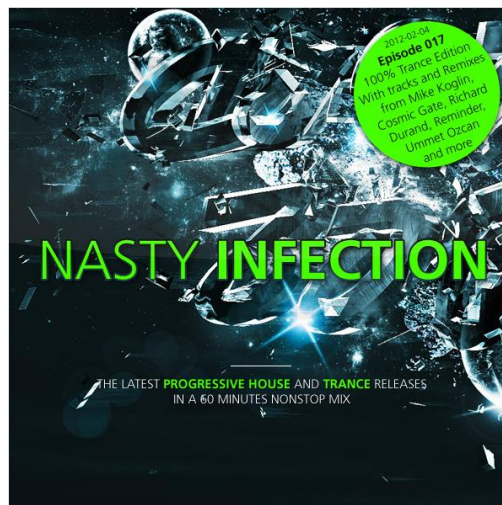
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## 8 ADVANCED ACCOUNT DETERMINATION

For a proper account determination in SAP® Business One, it is important to listen carefully to the Nasty Infection Podcast on iTunes or your favorite web browser. Please ensure to run the speakers on maximum level and try to dance while configuring the SAP system.



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## 9 TABLE OF FIGURES

Image 1: Account determination, general sales tab.....	10
Image 2: Control accounts in general tab.....	10
Image 3: New local client, accounting tab.....	11
Image 4: Sales Invoice with control account in the accounting tab, Journal entry with control account .....	11
Image 5: New foreign client, accounting tab .....	12
Image 6: Invoice with control account in the accounting tab, Journal entry with control account .....	12
Image 7: Payment means check tab of an incoming payment.....	13
Image 8: Payment means cash tab of an incoming payment.....	14
Image 9: Currency settings .....	15
Image 10: Incoming payment with underpayment.....	15
Image 11: Journal entry with the correct booking of the underpayment.....	15
Image 12: Down payment invoice with journal entry .....	17
Image 13: Journal entry after creating the final invoice .....	17
Image 14: A/R invoice with the rate 1.05, but current exchange rate 1.06 .....	18
Image 15: Journal entry of the incoming payment with exchange rate 1.6 .....	18
Image 16: Customer with a cash discount payment term and invoice for this customer.....	20
Image 17: Incoming payment within the 10 days, which will book a cash discount .....	20
Image 18: A/R invoice of an item .....	21
Image 19: Journal booking of a credit note .....	23
Image 20: A/R Down Payment Request without journal entry .....	25
Image 21: Incoming Payment with Journal Entry .....	26
Image 22: A/R Invoice with Journal Entry .....	26
Image 23: Account determination, tax sales tab.....	30
Image 24: Account determination, general purchase tab.....	31
Image 25: Control Accounts in General Tab.....	31
Image 26: Add a new local vendor, accounting tab .....	32
Image 27: Purchase invoice, Journal entry with control account .....	32
Image 28: A/P invoice on November 10, outgoing payment with journal posting on November 13 .....	34
Image 29: Outgoing payment, with payment means bank transfer.....	36
Image 30: G/L account with Cash-Flag.....	36
Image 31: A/P invoice with journal entry.....	38
Image 32: A/P credit memo with journal entry .....	40
Image 33: A/P Down Payment Invoice with Journal Entry .....	43
Image 34: Journal entry as result of the A/P Invoice .....	43
Image 35: A/P Down Payment Request without Journal Entry.....	45
Image 36: Outgoing Payment with Journal Entry.....	46
Image 37: A/P invoice with journal entry.....	46
Image 38: Account determination, tax purchase tab.....	48
Image 39: Account determination, general tab .....	49
Image 40: Credit card deposit with fees .....	50
Image 41: Journal entry with credit card deposit fee .....	50

Image 42: A rounding needs to be defined in the currency table.....	51
Image 43: A/R invoice with rounding amount.....	51
Image 44: Journal entry with rounding posting.....	52
Image 45: Rate differences form and journal entry.....	55
Image 46: Company Details, basic initialization tab.....	58
Image 47: Account determination, inventory tab.....	58
Image 48: Goods receipt PO with journal entry.....	61
Image 49: A/P invoice with journal entry.....	61
Image 50: Item with standard valuation method.....	62
Image 51: Goods receipt with journal entry.....	62
Image 52: Goods receipt of 5 items, new stock quantity.....	63
Image 53: Journal entry generated by the A/P invoice.....	63
Image 54: Journal Entry, Origin A/R Invoice.....	64
Image 55: Journal Entry, Origin Goods Receipt.....	65
Image 56: Goods Issue.....	66
Image 57: Goods Receipt.....	67
Image 58: Return with corresponding journal entry.....	68
Image 59: Manual closing of goods receipt.....	70
Image 60: Journal entry relieving the allocation account.....	70
Image 61: Inventory revaluation which is decreasing the item cost.....	71
Image 62: Freight setup.....	75
Image 63: Goods receipt PO with journal entry.....	75
Image 64: Journal entry after booking purchasing invoice.....	76
Image 65: A/P reserve invoice with journal entry.....	77
Image 66: Journal entry based on the goods receipt.....	77
Image 67: Example account determination.....	78
Image 68: Purchase Invoice with Journal Entry.....	79
Image 69: Capitalization with Journal Entry.....	80
Image 70: Journal entry after increase value of asset.....	81
Image 71: Depreciation run.....	83
Image 72: Journal entry after depreciation.....	83
Image 73: Depreciation area with indirect posting.....	84
Image 74: Journal entry with accumulated ordinary depreciation account.....	84
Image 75: Manual depreciation.....	85
Image 76: Journal entry after unplanned depreciation.....	85
Image 77: Journal entry after unplanned depreciation.....	86
Image 78: A/R invoice with journal entry.....	88
Image 79: Journal entry moving value from clearing to revenue account.....	89
Image 80: Zeroing the asset balance accounts.....	89
Image 81: Journal entry showing revenue from asset.....	90
Image 82: Journal entry retirement with revenue.....	91