Oracle® Financials for Greece

User Guide

Release 11*i*

May, 2000

Part No. A81227-01

ORACLE®

Oracle Financials for Greece User Guide, Release 11*i*

Part No. A81227-01

Contents

2 Oracle General Ledger

3 Global Accounting Engine

4 Oracle Payables

5 Oracle Receivables

6 Oracle Assets

7 Statutory Reports

8 Greek Accounting Requirements

A Standard Navigation Paths

B Using Globalization Flexfields

C Profile Options

D Electronic File Content

Index

Send Us Your Comments

Oracle Financials for Greece User Guide, Release 11*i*

Part No. A81227-01

Oracle Corporation welcomes your comments and suggestions on the quality and usefulness of this user guide. Your input is an important part of the information used for revision.

- Did you find any errors?
- Is the information clearly presented?
- Do you need more information? If so, where?
- Are the examples correct? Do you need more examples?
- What features did you like most?

If you find any errors or have any other suggestions for improvement, please indicate the document title and part number, and the chapter, section, and page number (if available). You can send comments to us in the following ways:

- Electronic mail: globedoc@us.oracle.com
- FAX: (801) 659-7164   Attention: Oracle Applications Global Financials Documentation
- Postal service:
  Oracle Corporation
  Oracle Applications Global Financials Documentation
  500 Oracle Parkway
  Redwood Shores, CA 94065
  USA

If you would like a reply, please give your name, address, telephone number, and (optionally) electronic mail address.

If you have problems with the software, please contact your local Oracle Support Services.

Preface

Welcome to Release 11*i* of the *Oracle® Applications Oracle Financials for Greece User Guide.*

This user guide includes information to help you effectively work with Oracle Financials for Greece and contains detailed information about the following:

- Overview and reference information
- Specific tasks that you can accomplish with Oracle Financials for Greece
- How to use Oracle Financials for Greece windows
- Oracle Financials for Greece programs, reports, and listings
- Oracle Financials for Greece functions and features

This preface explains how this user guide is organized and introduces other sources of information that can help you use Oracle Financials for Greece.

About this Country-Specific User Guide

This user guide documents country-specific functionality developed for use within your country and supplements our core Financials user guides. This user guide also includes tips about using core functionality to meet your country's legal and business requirements, as well as task and reference information. The following chapters are included:

- Chapter 1 describes how to set up Oracle Financials for Greece.

- Chapter 2 describes Oracle General Ledger processing, including journal allocation, accounting cutoff rules, account sequence numbering, and the Greek Fiscal Trial Balance Report.

- Chapter 3 describes the Global Accounting Engine, including the Journal Import program.

- Chapter 4 describes supplier turnover reporting in Oracle Payables.

- Chapter 5 describes customer turnover reporting in Oracle Receivables.

- Chapter 6 describes how Oracle Assets, including fixed asset processing.

- Chapter 7 describes the statutory reports that will help you meet Greek statutory requirements.

- Chapter 8 describes includes topical essays that discuss the accounting and business requirements for companies that do business in Greece. Topics covered include the 15-Day Posting Rule, Account Sequence Numbering, Analytical Accounting, Investment Law and Commitment Storage for Assets, Company Statutory Information Storage, and Statutory Header Reports.

- Appendix A describes how to navigate to each window in Oracle Financials for Greece.

- Appendix B describes how to use globalization flexfields.

- Appendix C describes the profile options that you must set for Oracle Financials for Greece.

- Appendix D describes overviews electronic file content provided in Oracle Financials for Greece for the Greek Payables Supplier Turnover File Format and the Greek Receivables Customer Turnover File Format.

Audience for this Guide

This guide assumes you have a working knowledge of the following:

- The principles and customary practices of your business area.

- Oracle Financials for Greece.

  If you have never used Oracle Financials for Greece, we suggest you attend one or more of the Oracle training classes available through Oracle University.

- The Oracle Applications graphical user interface.

To learn more about the Oracle Applications graphical user interface, read the *Oracle Applications User Guide.*

See Other Information Sources for more information about Oracle Applications product information.

Other Information Sources

You can choose from other sources of information, including online documentation, training, and support services, to increase your knowledge and understanding of Oracle Financials for Greece.

If this user guide refers you to other Oracle Applications documentation, use only the Release 11*i* versions of those guides unless we specify otherwise.

Online Documentation

All Oracle Applications documentation is available online (HTML and PDF). The technical reference guides are available in paper format only. Note that the HTML documentation is translated into over twenty languages.

The HTML version of this guide is optimized for onscreen reading, and you can use it to follow hypertext links for easy access to other HTML guides in the library. When you have an HTML window open, you can use the features on the left side of the window to navigate freely throughout all Oracle Applications documentation.

- You can use the Search feature to search by words or phrases.

- You can use the expandable menu to search for topics in the menu structure we provide. The Library option on the menu expands to show all Oracle Applications HTML documentation.

You can view HTML help in the following ways:

- From an application window, use the help icon or the help menu to open a new Web browser and display help about that window.

- Use the documentation CD.

- Use a URL provided by your system administrator.

Your HTML help may contain information that was not available when this guide was printed.

Related User Guides

This user guide documents country-specific functionality developed in addition to our Oracle Financials core products. Because our country-specific functionality is used in association with our core Financials products and shares functional and setup information with other Oracle Applications, you should consult other related user guides when you set up and use Oracle Financials for Greece.

You can read the guides online by choosing Library from the expandable menu on your HTML help window, by reading from the Oracle Applications Document

Library CD included in your media pack, or by using a Web browser with a URL that your system administrator provides.

If you require printed guides, you can purchase them from the Oracle store at http://oraclestore.oracle.com.

Oracle Applications User Guide

This guide explains how to navigate the system, enter data, and query information, and introduces other basic features of the GUI available with this release of Oracle Financials for Greece (and any other Oracle Applications product).

You can also access this user guide online by choosing "Getting Started and Using Oracle Applications" from the Oracle Applications help system.

Oracle Financials Common Country Features User Guide

This manual describes functionality developed to meet specific legal and business requirements that are common to several countries in a given region. Consult this user guide along with your country-specific user guide and your financial product's manual to effectively use Oracle Financials in your country.

Oracle Financials Country-Specific User Guides

These manuals document functionality developed to meet legal and business requirements in countries that you do business in. Look for a user guide that is appropriate to your country; for example, see the Oracle Financials for the Czech Republic User Guide for more information about using this software in the Czech Republic.

Oracle Applications Global Accounting Engine User Guide

Use the Global Accounting Engine to replace the transfer to General Ledger and create subledger accounting entries that meet additional statutory standards in some countries. The Accounting Engine provides subledger balances, legal reports, and bi-directional drilldown from General Ledger to the subledger transaction. The Global Accounting Engine is required for Oracle Financials for Greece users in Release 11*i*.

Oracle Financials RXi Reports Administration Tool User Guide

Use the RXi reports administration tool to design the content and layout of RXi reports. RXi reports let you order, edit, and present report information to better meet your company's reporting needs.

Oracle General Ledger User Guide

Use this manual when you plan and define your chart of accounts, accounting period types and accounting calendar, functional currency, and set of books. It also describes how to define journal entry sources and categories so that you can create journal entries for your general ledger. If you use multiple currencies, use this manual when you define additional rate types and enter daily rates. This manual also includes complete information on implementing budgetary control.

Oracle Purchasing User Guide

Use this manual to read about entering and managing the purchase orders that you match to invoices.

Oracle Payables User Guide

This manual describes how accounts payable transactions are created and entered into Oracle Payables. This manual also contains detailed setup information for Oracle Payables. Use this manual to learn how to implement flexible address formats for different countries. You can use flexible address formats in the suppliers, customers, banks, invoices, and payments windows in both Oracle Payables and Oracle Receivables.

Oracle Receivables User Guide

Use this manual to learn how to implement flexible address formats for different countries. You can use flexible address formats in the suppliers, customers, banks, invoices, and payments windows in both Oracle Payables and Oracle Receivables. This manual also explains how to set up your system, create transactions, and run reports in Oracle Receivables.

Oracle Assets User Guide

Use this manual to add assets and cost adjustments directly into Oracle Assets from invoice information.

Oracle Projects User Guide

Use this manual to learn how to enter expense reports in Projects that you import into Payables to create invoices. You can also use this manual to see how to create Project information in Projects which you can then record for an invoice or invoice distribution.

Oracle Cash Management User Guide

This manual explains how you can reconcile your payments with your bank statements.

Using Oracle HRMS - The Fundamentals

This user guide explains how to setup and use enterprise modeling, organization management, and cost analysis. It also includes information about defining payrolls.

Oracle Workflow Guide

This manual explains how to define new workflow business processes as well as customize existing Oracle Applications-embedded workflow processes. You also use this guide to complete the setup steps necessary for any Oracle Applications product that includes workflow-enabled processes.

Oracle Financials Open Interfaces Guide

This guide contains a brief summary of each Oracle Financial Applications open interface.

Oracle Applications Character Mode to GUI Menu Path Changes

This is a quick reference guide for experienced Oracle Applications end users migrating from character mode to a graphical user interface (GUI). This guide lists each character mode form and describes which GUI windows or functions replace it.

Multiple Reporting Currencies in Oracle Applications

If you use Multiple Reporting Currencies feature to report and maintain accounting records in more than one currency, use this manual before implementing Oracle Financials for Greece. The manual details additional steps and setup considerations for implementing Oracle Financials for Greece with this feature.

Multiple Organizations in Oracle Applications

If you use the Oracle Applications Multiple Organization Support feature to use multiple sets of books for one Oracle Financials installation, use this guide to learn about setting up and using Oracle Financials with this feature.

There are special considerations for using Multiple Organizations in Europe with document sequences, legal entity reporting, and drill-down from General Ledger. Consult the Multiple Organizations in Oracle Applications guide for more information about using Multiple Organizations in Europe.

Oracle Applications Flexfields Guide

This guide provides flexfields planning, setup, and reference information for your implementation team, as well as for users responsible for the ongoing maintenance of Oracle Applications product data. This guide also provides information on creating custom reports on flexfields data.

Oracle Alert User Guide

Use this guide to define periodic and event alerts that monitor the status of your Oracle Applications data.

Oracle Applications Implementation Wizard User Guide

If you are implementing more than one Oracle product, you can use the Oracle Applications Implementation Wizard to coordinate your setup activities. This guide describes how to use the wizard.

Oracle Applications Developer's Guide

This guide contains the coding standards followed by Oracle Applications development. It describes the Oracle Application Object Library components needed to implement the Oracle Applications user interface described in the *Oracle Applications User Interface Standard*s. It also provides information to help you build your custom Oracle Developer forms so that they integrate with Oracle Applications.

Oracle Applications User Interface Standards

This guide contains the user interface (UI) standards followed by Oracle Applications development. It describes the UI for the Oracle Applications products and how to apply this UI to the design of an application built by using Oracle Forms.

Installation and System Administration

Installing Oracle Applications

This guide provides instructions for managing the installation of Oracle Applications products. In Release 11*i*, much of the installation process is handled using Oracle One–Hour Install, which minimizes the time it takes to install Oracle Applications and the Oracle 8*i* Server technology stack by automating many of the required steps. This guide contains instructions for using Oracle One–Hour Install and lists the tasks you need to perform to finish your installation. You should use this guide in conjunction with individual product user guides and implementation guides.

Oracle Financials Country-Specific Installation Supplement

Use this manual to learn about general country information, such as responsibilities and report security groups, as well as any post-install steps required by some countries or the Global Accounting Engine.

Upgrading Oracle Applications

Refer to this guide if you are upgrading your Oracle Applications Release 10.7 or Release 11.0 products to Release 11*i*. This guide describes the upgrade process in general and lists database upgrade and product–specific upgrade tasks. You must be at either Release 10.7 (NCA, SmartClient, or character mode) or Release 11.0 to upgrade to Release 11*i*. You cannot upgrade to Release 11*i* directly from releases prior to 10.7.

Oracle Applications Product Update Notes

Use this guide as a reference if you are responsible for upgrading an installation of Oracle Applications. It provides a history of the changes to individual Oracle Applications products between Release 11.0 and Release 11*i*. It includes new features and enhancements and changes made to database objects, profile options, and seed data for this interval.

Oracle Applications System Administrator's Guide

This guide provides planning and reference information for the Oracle Applications System Administrator. It contains information on how to define security, customize menus and online help, and manage processing.

Oracle Global Financial Applications Technical Reference Manual

The *Oracle Global Financial Applications Technical Reference Manual* contains database diagrams and a detailed description of regional and related applications database tables, forms, reports, and programs. This information helps you convert data from your existing applications, integrate Oracle Financials with non-Oracle applications, and write custom reports for Oracle Financials.

You can order a technical reference manual for any product you have licensed. Technical reference manuals are available in paper format only.

Oracle Applications Global Accounting Engine Technical Reference Manual

The *Oracle Applications Global Accounting Engine Technical Reference Manual* contains database diagrams and a detailed description of Global Accounting Engine and related applications database tables, forms, reports, and programs. This information helps you convert data from your existing applications, integrate Oracle Financials with non-Oracle applications, and write custom reports for Oracle Financials.

You can order a technical reference manual for any product you have licensed. Technical reference manuals are available in paper format only.

Training and Support

Training

We offer a complete set of training courses to help you and your staff master Oracle Applications. We can help you develop a training plan that provides thorough training for both your project team and your end users. We will work with you to organize courses appropriate to your job or area of responsibility.

Training professionals can show you how to plan your training throughout the implementation process so that the right amount of information is delivered to key people when they need it the most. You can attend courses at any one of our many Educational Centers, or you can arrange for our trainers to teach at your facility. We also offer Net classes, where training is delivered over the Internet, and many multimedia–based courses on CD. In addition, we can tailor standard courses or develop custom courses to meet your needs.

Support

From on-site support to central support, our team of experienced professionals provides the help and information you need to keep Oracle Financials for Greece working for you. This team includes your Technical Representative, Account Manager, and Oracle's large staff of consultants and support specialists with expertise in your business area, managing an Oracle server, and your hardware and software environment.

Do Not Use Database Tools to Modify Oracle Applications Data

We STRONGLY RECOMMEND that you never use SQL*Plus, Oracle Data Browser, database triggers, or any other tool to modify Oracle Applications tables, unless we tell you to do so in our guides.

Oracle provides powerful tools you can use to create, store, change, retrieve, and maintain information in an Oracle database. But if you use Oracle tools such as SQL*Plus to modify Oracle Applications data, you risk destroying the integrity of your data and you lose the ability to audit changes to your data.

Because Oracle Applications tables are interrelated, any change you make using an Oracle Applications form can update many tables at once. But when you modify Oracle Applications data using anything other than Oracle Applications forms, you might change a row in one table without making corresponding changes in related tables. If your tables get out of synchronization with each other, you risk retrieving erroneous information and you risk unpredictable results throughout Oracle Applications.

When you use Oracle Applications forms to modify your data, Oracle Applications automatically checks that your changes are valid. Oracle Applications also keeps track of who changes information. But, if you enter information into database tables using database tools, you may store invalid information. You also lose the ability to track who has changed your information because SQL*Plus and other database tools do not keep a record of changes.

About Oracle

Oracle Corporation develops and markets an integrated line of software products for database management, applications development, decision support and office automation, as well as Oracle Applications. Oracle Applications provides the E–business Suite, a fully integrated suite of more than 70 software modules for financial management, Internet procurement, business intelligence, supply chain management, manufacturing, project systems, human resources and sales and service management.

Oracle products are available for mainframes, minicomputers, personal computers, network computers, and personal digital assistants, enabling organizations to integrate different computers, different operating systems, different networks, and even different database management systems, into a single, unified computing and information resource.

Oracle is the world's leading supplier of software for information management, and the world's second largest software company. Oracle offers its database, tools, and application products, along with related consulting, education and support services, in over 145 countries around the world.

Thank You

Thank you for using Oracle Financials for Greece and this user guide.

We value your comments and feedback. Please use the Reader's Comment Form to explain what you like or dislike about Oracle Financials or this user guide. Mail your comments to the following address or call us directly at (650) 506-7000.

Oracle Applications Global Financials Documentation
Oracle Corporation
500 Oracle Parkway
Redwood Shores, CA 94065
USA

Or send electronic mail to globedoc@us.oracle.com.

1

Setup

This chapter explains how to set up Oracle Financials for Greece.

Setting Up Oracle Financials for Greece

To set up Oracle Financials for Greece, follow these setup steps as well as related setup steps documented in the *Oracle Financials Common Country Features User Guide*. When necessary, these sections refer you to related setup sections in the *Oracle Financials Common Country Features User Guide*.

Oracle Financials for Greece includes these responsibilities:

- Greek General Ledger
- Greek Payables
- Greek Receivables
- Greek Fixed Assets

These responsibilities contain all the menus, programs, and profile options that you need to use Oracle Financials for Greece.

Use this checklist to help you complete the appropriate steps to set up Oracle Financials for Greece in the correct order.

1   Define Parent Account Structure on page 1-3.

2   Define a Set of Books on page 1-5.

3   Set Up Accounting Sequence Numbering on page 1-7.

4   Define Accounting Cutoff Rules on page 1-14.

5   Define Concurrent Programs for AX Journal Reports on page 1-16.

6   Set Up Journal Allocation on page 1-17.

7   Enter Statutory Company Information on page 1-18.

8   Implement the Global Accounting Engine on page 1-20.

1. Define Parent Account Structure

Greek law currently requires that you use a statutory account class hierarchy for your chart of accounts. This hierarchy is called a *parent account structure*. Companies must report on both summarized account balances and account activity for one or more account class levels in the parent account structure.

Greek law requires that at a minimum the first two account levels of the account class hierarchy are parent, or *precision*, levels with a fixed digit width. The first level has a fixed width of two digits. The second level has a fixed width of four digits: the first two digits of the second level replicate the first parent level values. A parent defined at the third level has a fixed width of six digits: the first four digits replicate the second parent level values plus two additional digits.

Every child value in the chart of accounts must have a parent to appear in a summarized report. This parent must also have a parent, and so on, up to the highest parent level. The highest parent level must have a two-digit width.

The first (highest) level in the parent account structure is called a *class*; the second level is called a *sub-class*; the third level is called a *group*.

Example 1: Account structure with child at the third level

Value	Parent	Level	Regulated	Precision
60	Yes	1st	Yes	Class
6000	Yes	2nd	Yes	Sub-class
6000234	No	3rd	No	Group

Example 2: Account structure with parent at the third level

Value	Parent	Level	Regulated	Precision
62	Yes	1st	Yes	Class
6200	Yes	2nd	Yes	Sub-class
620002	Yes	3rd	No	Group
620202234	No	4th	No	No

Using the Parent Account Structure for Statutory Reporting

You must have a fixed parent account structure over the precision levels that are used for summarized reporting to fulfill statutory reporting requirements. Statutory reporting's summarized precision feature lets you report on accounts at the first, second, and third levels.

To provide a summarized report with the three levels, however, you cannot mix parent and child values at the third level in your chart of accounts because summarized statutory reporting cannot distinguish child values at the third level from parent values also defined at the third level.

You should set up a three-level parent account structure to make full use of the summarized statutory reporting functionality.

> **See also:** Defining Your Account Structure, *Oracle General Ledger User Guide*

> **See also:** Parent and Child Values and Rollup Groups, *Oracle General Ledger User Guide*

2. Define a Set of Books

Use the globalization flexfield in the Set of Books window to enter default cutoff rule and accounting sequence number information for your set of books.

For cutoff rules, indicate the default number of cutoff days to apply to General Ledger transactions and Global Accounting Engine events. Oracle General Ledger uses the default value that you enter during the posting process whenever a document category does not have a cutoff rule.

For accounting sequence numbering, indicate when to apply accounting sequences to AX journals, using the Assign Accounting Sequence to GL Journals from AX? field. If you are using a single journal book, enter *No* in this field. If you are using multiple journal books, enter *Yes* in this field. See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information about setting up accounting sequences for single and multi-journal books.

You can also specify whether to prefix the Reference field at the journal header level with the accounting sequence number and name. With this prefix you can run queries at the journal header level using accounting sequences. See Viewing the Accounting Sequence Number on page 3-10 for more information about viewing the accounting sequence number.

To define a set of books for Greek accounting:

1. Navigate to the Set of Books window.

2. Query or enter a set of books.

3. Navigate to the globalization flexfield. For instructions, see Using Globalization Flexfields on page B-1.

4. In the Default Cutoff Days field, enter the required number of cutoff days for Greece.

5. In the Assign Accounting Sequence to GL Journals from AX? field, enter *Yes* if you are using multiple journal books, and *No* if you are using a single journal book.

    See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information.

6. In the Prefix External Reference with Accounting Sequence? field, enter *Yes* to use the accounting sequence number and name as a prefix for the Reference field at the journal header level.

7. Save your work.

3. Set Up Accounting Sequence Numbering

To set up an accounting sequence, define a matching document category under the European Localizations application for each required journal category and assign accounting sequences to each document category.

The allocation of sequence numbers to transactions differs slightly depending on whether your company uses a single journal book or multiple journal books.

You can create separate journal books for adjusting periods and for analytical accounting. See Step 6. Set Up Journal Allocation on page 1-17 for more information about analytical accounting journals.

Single Journal Book

If your company uses a single journal book, Oracle Financials for Greece uses one accounting sequence to assign accounting sequence numbers to all original transactions including AX transactions, General Ledger manual source transactions, and imported transactions to General Ledger from feeder systems.

Transactions recorded in adjusting General Ledger periods, however, are an exception to one accounting sequence used for a single journal book. Adjusting General Ledger periods use a separate accounting sequence and are reported in a separate journal book, even under a single journal book setup.

If you are using a single journal book, enter *No* in the Assign Accounting Sequence to GL Journals from AX? field in the globalization flexfield in the Set of Books window.

Analytical (allocated) accounting transactions are always recorded in normal periods. You can incorporate allocated accounting transactions in the single journal book, or you can create a separate journal book for allocated accounting. If you create a separate journal book, assign a separate accounting sequence to allocated accounting transactions.

Multiple Journal Books

If your company uses multiple journal books, Oracle Financials for Greece reports all original transactions in separate journal books and uses a different accounting sequence for each book.

Assign all General Ledger categories including custom categories implemented for feeder systems and AX Payables and AX Receivables transfer categories to a dedicated General Ledger sequence. For subledger journal books, define a different

document category for AX events. Adjusting General Ledger periods use a separate accounting sequence and are reported in a separate journal book.

You can incorporate analytical (allocated) accounting transactions in the General Ledger journal book, or you can create a separate journal book for allocated accounting. If you create a separate journal book, assign a separate accounting sequence to allocated accounting transactions.

If you are using multiple journal books, enter *Yes* in the Assign Accounting Sequence to GL Journals from AX? field in the globalization flexfield in the Set of Books window.

Note: Only a system administrator or other authorized user should perform and maintain setup procedures.

The setup procedures for accounting sequence numbering are:

- **Define journal categories** - Define journal categories and, if applicable, assign journal categories to Global Accounting Engine event types

- **Define document categories** - Define a European Localizations document category for each journal category

- **Define accounting sequences** - Define an accounting sequence for each journal book

- **Assign accounting sequences** - Assign accounting sequences to document categories

> **See also:** Defining Journal Categories, *Oracle General Ledger User Guide*

> **See also:** Assigning Document Sequences, *Oracle General Ledger User Guide*

> **See also:** Setup, *Oracle Applications Global Accounting Engine User Guide*

Defining Journal Categories

Use the Journal Categories window to define the journal categories used for your journal books.

If you are using a single journal book, define a journal category to assign to Global Accounting Engine event types for both Payables and Receivables.

> **Note:** You can define more than one journal category for a single journal book, but you must assign all journal categories to the same accounting sequence.

If you are using multiple journal books, define as many journal categories as you need. For the Global Accounting Engine, you must define at least one journal category each, for Payables and Receivables. The maximum number of journal categories that you can define for the Global Accounting Engine is equal to the maximum number of event types.

For the Global Accounting Engine setup, use the Event Categories window after you define your journal categories to assign these journal categories to Global Accounting Engine event types.

To define journal categories for accounting sequence numbering:

1. Navigate to the Journal Categories window.

2. Enter a category name in the Name field.

3. Enter a description of the category in the Description field.

4. In the Reversal Method field, enter *Switch Dr/Cr* or *Change Sign*, depending on your accounting requirement. The default is *Switch Dr/Cr*.

5. Save your work.

    If you are defining a Global Accounting Engine journal category, go to step 6. Otherwise go to step 8.

6. Navigate to the Event Categories window.

7. In the Category field, assign a journal category to each event type.

8. Repeat steps 1 to 7 for each journal category that you want to define.

9. Save your work.

Defining Document Categories

Use the Document Categories window to define a document category for each of your journal categories. For each journal category, you need to register a document category under the application heading *European Localizations*.

Oracle Financials automatically creates a document category for the General Ledger journal category. The Global Accounting Engine uses General Ledger document categories. For General Ledger journal categories that require an accounting sequence, you need to define a new document category.

After you define a document category for each journal category, define a document sequence for each journal book and assign the document categories to the relevant accounting sequences.

> **Note:** Whenever you create a new journal category, you must assign an accounting sequence by creating a corresponding document category in European Localizations for the journal category, and assigning an accounting sequence.

To define document categories for accounting sequence numbering:

1. Navigate to the Document Categories window.

2. Under the General Ledger application name, query the journal categories that you created for your journal books.

   You need to create a matching document category for each journal category.

   > **Note:** Oracle Applications automatically creates a document category for your journal categories under the Oracle General Ledger application name and assigns a code.

3. In the Application field, enter *European Localizations*.

4. In the Code field, enter the same code that Oracle Applications assigned to the General Ledger version of your document category.

5. In the Name and Description fields, enter a name and description for this document category.

> **Note:** The document category name should match the journal category name.

6. In the Table Name field, enter the name of the header sequence table that corresponds to Greece: *JE_GR_JE_HEADER_SEQUENCE*.

7. Repeat steps 3 to 6 for each journal category.

8. Save your work.

Defining Accounting Sequences

Use the Document Sequences window to define accounting sequences. For each journal book, you can either define an accounting sequence for each fiscal year and set of books combination or assign a document sequence to more than one fiscal year range.

If you choose to assign a new sequence to each fiscal year, the sequence should begin with 1, as indicated by the Greek Code of Books and Regulations.

To define a document sequence for accounting sequence numbering:

1. Navigate to the Document Sequences window.

2. In the Name field, enter a name for this document sequence.

3. In the Application field, enter *European Localizations*.

4. In the From and To fields, enter the effective dates.

   The effective dates should correspond to the fiscal year that this accounting sequence refers to.

5. In the Type field, enter *Gapless*. The default is *Automatic*.

6. In the Initial Value field, enter the first sequence number.

   > **Note:** If you are assigning a new sequence to each fiscal year, you should start the sequence with *1*.

7. Save your work.

8. Repeat steps 2 to 7 for each accounting sequence that you want to create.

Assigning Accounting Sequences

Use the Sequence Assignments window to assign the document categories that you created for European Localizations journals to the appropriate accounting sequences.

The Global Accounting Engine assigns a sequence number to each journal entry during the AX translation process. General Ledger assigns a sequence number to each journal entry during the posting process. The sequence assignment is based on the combination of document category, date range, and set of books.

To assign a document category to an accounting sequence:

1. Navigate to the Sequence Assignments window.

2. In the Application field, enter *European Localizations*.

3. In the Category field, choose the first document category that you want to assign to an accounting sequence.

4. In the Set of Books field, enter the set of books to use for this accounting sequence.

5. In the Method field, enter *Manual* if the document category is for manual AX and General Ledger entries. Otherwise enter *Automatic*.

6. Navigate to the Assignment alternate name region.

7. In the Start Date and End Date fields, enter the effective dates for this sequence assignment.

8. In the Sequence field, enter the accounting sequence to use for this assignment.

9. Repeat steps 2 to 8 for each document category.

10. Save your work.

4. Define Accounting Cutoff Rules

Use the Define Cutoff Rules window to define accounting cutoff rules for your set of books and document categories. In Greece, the current accounting cutoff rules are:

- General Ledger, Payables, and Receivables transactions - 15 days
- Inventory journal entries - 10 days
- Adjustment journal entries - 4 months
- Analytical accounting entries - end of the following fiscal period. You should set this value to 15 days.

Oracle Financials for Greece verifies transactions when you validate and translate subledger entries in the Global Accounting Engine, and when you post entries to General Ledger. Journals that are not completed within the rule period generate an error message during processing.

If an error message appears when you approve an invoice, for example, check that the transaction General Ledger date is defined within the cutoff rule period. Change the General Ledger date to within the rule period to continue processing the transaction.

If the cutoff rule is violated when you translate events in the Global Accounting Engine, the events are not translated and the errors appear in the AX Event Translation report. General Ledger cannot import events that are not yet translated.

If the cutoff rule is violated when you post to General Ledger, the journal batches fail the posting process. The Journal Posting Execution Report lists the failed batches and journal headers. You must resubmit the journal batch after you correct the error.

If you do not define a cutoff rule for a document category, Oracle General Ledger takes the cutoff date from the value that you entered in the globalization flexfield in the Set of Books window. See Step 2. Define a Set of Books on page 1-5 for more information.

> **Note:** If you change any of the cutoff rule parameters, you must close Oracle Financials for Greece and reopen to activate the changes.

Note: Only a system administrator or other authorized user should perform and maintain this setup procedure.

To define accounting cutoff rules:

1. Navigate to the Define Cutoff Rules window.

2. Check the Enabled check box to activate the cutoff rule.

3. Enter the set of books name in the Set of Books field.

4. Enter the document category that requires validation in the Document Category field.

   The subledger application for your set of books and document category appears in the Application field.

5. Enter the number of cutoff days for your cutoff rule in the Cutoff Days field.

6. Enter the default *Error - Fail* in the Violation Response field.

   Error - Fail means that Oracle General Ledger displays an error message and prevents you from processing the transaction or batch until you change the General Ledger date of the entry that failed the cutoff rule.

7. Save your work.

5. Define Concurrent Programs for AX Journal Reports

Use the Define Concurrent Programs window to set program definitions for the Global Accounting Engine Daily Journal Book - Line Descriptions report and Daily Journal Book - Header Descriptions report.

You need to enter these settings:

- Set the Official Run parameter to displayed. Setting this parameter lets the Global Accounting Engine print an official run of the Daily Journal Book - Line Descriptions report and Daily Journal Book - Header Descriptions report for statutory reporting.

- Enter *Yes* in the Initialize YTD Amounts field. Entering this value lets the Global Accounting Engine print year-to-date balances from prior periods in the Daily Journal Book - Line Descriptions report and Daily Journal Book - Header Descriptions report.

> **Note:** Only a system administrator or other authorized user should perform and maintain this setup procedure.

To define concurrent programs for AX journal reports:

1. Navigate to the Define Concurrent Programs window.

2. Navigate to the Official Run parameter.

3. Check the Display check box.

4. Navigate to the Initialize YTD Amounts parameter.

5. Enter *Yes* in the Default Value field.

6. Save your work.

> **See also:** Concurrent Programs Window, *Oracle Applications System Administrator's Guide*

> **See also:** Reports, *Oracle Applications Global Accounting Engine User Guide*

6. Set Up Journal Allocation

In Greece, companies must create an allocated accounting structure for all revenue and expense type accounts, as well as a subset of asset accounts. Allocated accounts are often referred to as *analytical accounts*.

You designate the analytical accounting structure as a set of group 9 accounts. Entries posted to natural accounts that begin with values from the list below are reflected in parallel with appropriate entries in the analytical accounts.

The natural account values in Greece that require analytical accounting are:

Group	Type	Description
2	Asset	Stocks - Inventory
6	Expense	Expenses
7	Revenue	Revenues
8	Revenue/Expense	Result Accounts

Group 9 accounts are defined within the chart of accounts as asset accounts. Entries posted to these accounts do not affect the balance of the Retained Earning account.

You also need to define for your analytical accounts:

- **Accounting sequence numbering** - Oracle General Ledger assigns an accounting sequence number to analytical accounting entries when entries are posted to General Ledger. See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information.

- **Accounting cutoff rules** - Allocated journals are subject to a period-end accounting cutoff rule. See Step 4. Define Accounting Cutoff Rules on page 1-14 for more information.

> **Note:** If you create a separate journal book for analytical accounting journals, you must set up separate accounting sequence numbering from the General Ledger journal.

See also: Oracle General Ledger, *Oracle Financials Common Country Features User Guide*

7. Enter Statutory Company Information

Use the globalization flexfield in the Location window to enter company statutory information. You can access the Location window from either Oracle Payables or Oracle Receivables.

In Greece, all statutory reports must contain this fiscal header information about a company:

- Company name
- Company address
- Tax office that the company submits its reports to
- Company VAT number
- Company tax region
- Company business activity
- Title of the report that the header is used for
- Optional title of the report that the header is used for

The company information that you enter appears in the header of all statutory reports submitted to the tax authority.

After you define location information for your company, use the Organization window to assign this location to the organization that you defined as your operating unit.

You also use the globalization flexfield in the Location window to enter your company's electronic file number. You must enter the electronic file number before you can submit the Greek Payables Supplier Turnover Report Set and the Greek Receivables Customer Report Set. For more information, see Greek Payables Supplier Turnover Listing and File Format on page 4-6 and Greek Receivables Customer Turnover Listing and File Format on page 5-3.
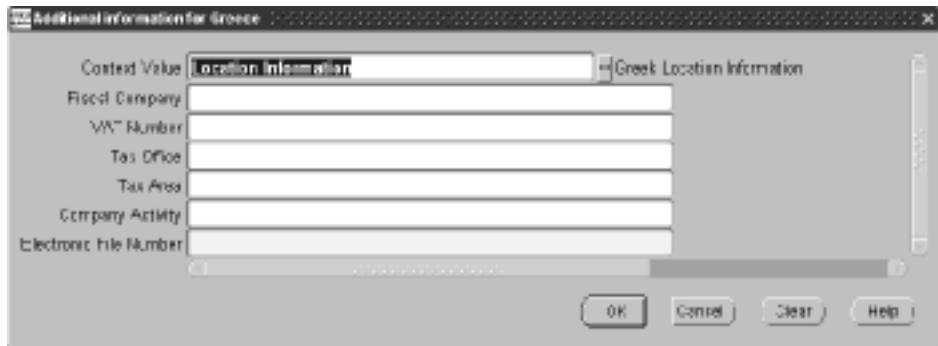
To enter statutory information for your company:

1. Navigate to the Location window.

2. Query or enter the location that you want.

3. Navigate to the globalization flexfield. For instructions, see Using Globalization Flexfields on page B-1.

4. In the Fiscal Company field, enter the name of your company.

5. In the VAT Number field, enter your company's VAT number.

6. In the Tax Office field, enter your company's tax office code.

7. In the Tax Area field, enter your company's tax region.

8. In the Company Activity field, enter your company's business activity.

9. In the Electronic File Number field, enter your company's electronic file number.

10. Press the OK button.

11. Save your work.

12. Navigate to the Organization window.

13. Query the organization that you want.

14. Choose the location that has the company information that you defined in steps 4 to 8.

15. Save your work.

> **See also:**   Locations, *Using Oracle HRMS - The Fundamentals*

8. Implement the Global Accounting Engine (AX)

The Global Accounting Engine (AX) is required to implement Oracle Financials for Greece.

To set up the Global Accounting Engine, complete these tasks:

1. Set up your posting manager defaults.

    Set the Line Type field in the Default Posting Options area in the Subledger Setup window to *Daily Summary*. This setting lets Oracle Financials for Greece comply with the Greek legal requirement to preserve the General Ledger date on transactions through AX Posting.

2. Compile the Global Accounting Engine program.

    Before you compile the Global Accounting Engine program, assign the relevant journal categories to use for your AX journal books to your AX events. See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information.

3. Set up your control accounts.

    > **See also:** Setup, *Oracle Applications Global Accounting Engine User Guide*

2

Oracle General Ledger

This chapter discusses Oracle General Ledger processing in Oracle Financials for Greece.

Journal Allocation

Run the journal allocation process for your analytical accounts at the end of each period after you post all period journals.

If you raise additional journal entries after you create the journal allocations for a given period, you can manually enter corresponding journal entries in the analytical accounts.

Analytical accounts are not subject to the standard 15-day cutoff rule and can remain open until the end of the following fiscal period, which is the end of the following month.

> **See also:**   Journal Allocation, *Oracle Financials Common Country Features User Guide*

Accounting Cutoff Rules

The following cutoff rules apply to postings in Oracle General Ledger:

- Post General Ledger, Payables, Receivables, and Cash Management transactions within 15 days of their General Ledger date.

- Post inventory journal entries within 10 days of their General Ledger date.

- Post adjustment journal entries within four months of their General Ledger date. These recommendations apply to adjustment journal entries: the General Ledger date for the closing adjustment period is the last day of the current fiscal year; the General Ledger date for the opening adjustment period is the first day of the following fiscal year.

- Post analytical accounting entries by the end of the following fiscal period, preferably within 15 days.

Posting Entries

You must post all journals within the designated cutoff rule period. Oracle General Ledger invalidates journals that are not posted within the cutoff period, and the entire journal batch fails the posting process.

Oracle General Ledger automatically enforces the cutoff rules when you post a journal batch. Use the Journal Posting Execution report to review journal entries that failed due to cutoff rule violations.

To correct journals that violate cutoff rules:

1. Change the journal header effective date to within the cutoff rule period.

2. Save your changes.

3. Resubmit the journal batch for posting.

> **See also:**   Posting Journal Batches, *Oracle General Ledger User Guide*

Analytical Accounts

Run the allocate journal process to create your analytical accounting entries at the end of each period, after you:

- Complete all General Ledger and subledger entries
- Post all period journals

Analytical accounting journals can remain open until the end of the following fiscal period, which is the end of the following month. You should, however, complete journals within 15 days because Oracle Financials for Greece defines rule periods as a set number of days, and the number of days in a rule period is not consistent from month to month.

Adjustment Period Journals

You can update unposted adjustment period journal entries for up to four months before posting. Adjustment periods overlap the beginning and end period for the fiscal year. Journal entries made to these adjustment periods are usually dated January 1 or December 31.

Accounting Sequence Numbering

In Greece, every accounting transaction must carry an accounting sequence number at the journal header level. The accounting sequence number is used to identify transactions on statutory reports.

Depending on whether you use a single journal book or multiple journal books, you may need to define separate accounting sequences for each journal book, adjustment journal book, and analytical journal book.

These rules apply to each accounting sequence that you define:

- Accounting sequence numbers are unique within a set of books
- Accounting sequence numbers are automatically allocated when posting to General Ledger
- Accounting sequence number ranges cannot have any gaps
- Once an accounting sequence number is assigned to a transaction, you cannot modify the transaction or the sequence number
- Reversal transactions have a unique accounting sequence number

Oracle General Ledger assigns an accounting sequence number when you post a journal batch. Check that you have defined and assigned your accounting sequence numbers before you post to General Ledger.

See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information.

Viewing the Accounting Sequence Number

Use the globalization flexfield in the More Details window, which you navigate to from the Journals window, to review the accounting sequence number for a journal header. You can only review the accounting sequence number at the journal level after the journal is posted.

If you are using a single journal book, you can only view the accounting sequence number for Payables, Receivables, and Cash Management transactions in the Global Accounting Engine (AX) View Transactions window. If you entered *No* in the Assign Accounting Sequence to GL Journals from AX? field in the globalization flexfield in the Set of Books window, General Ledger does not assign an accounting sequence number to a journal with an AX Payables or AX Receivables journal category when posting transactions to General Ledger. For sequencing purposes, the globalization flexfield does not display the accounting sequence numbers assigned by the Global Accounting Engine to Payables and Receivables transactions.

If you are using multiple journal books, accounting sequence numbers are assigned from both the subledger and the General Ledger accounting sequence ranges. The AX View Transactions window displays the accounting sequence number that is assigned to the transaction from the relevant Global Accounting Engine subledger journal book.

When Global Accounting Engine transactions are imported and posted to General Ledger, Oracle General Ledger assigns the journal header a different sequence number from its own accounting sequence. The globalization flexfield displays this General Ledger accounting sequence number. You cannot delete the information in these fields.

If you entered *Yes* in the Prefix External Reference with Accounting Sequence? field in the globalization flexfield in the Set of Books window, the Reference field in the More Details window displays the accounting sequence number and name. You can also query the prefix in the External Reference field. The accounting sequence number and name appears as a prefix to any reference text that you enter.

See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information about the accounting sequence number prefix.

Prerequisites

Before you can review the accounting sequence number, you must post journals in General Ledger.

To review accounting sequence numbers from General Ledger:

1. Navigate to the Enter Journals window.

2. Query the journal that you want.

3. Navigate to the Journals window by pressing the Review Journal button.

4. Navigate to the More Details window by pressing the More Details button.

5. Review the sequence number and name in the Reference field, if a number and name are displayed. Otherwise go to step 6.

6. Navigate to the globalization flexfield. For instructions, see Using Globalization Flexfields on page B-1.

    The Accounting Sequence Name and Accounting Sequence Number fields display the accounting sequence number and name assigned by General Ledger.

To query accounting sequence numbers from General Ledger:

1. Navigate to the Enter Journals window.

2. Query the journal that you want.

3. Navigate to the External Reference field by choosing Show Field from the Folder menu.

4. Query the accounting sequence number and name that you want in the External Reference field.

Greek Fiscal Trial Balance Report

Greek Fiscal Trial Balance Report

```
                                                    GL Fiscal Trial Balance Report                                    Date: 24-AUG-00 02:18
         Set of Books Name: GREEK ARG Corporate                                                                      Page:   1 / 1
                    Period: AUG-00
              Account From: 10
                Account To: 89
         Balancing Segment: GRGL1
                  Currency: GRD
                Translated: No
Zero Beginning of Year Balances: Yes

                           |- Adjusted Beginning -| |---- Prior Period ----| |------- Period -------| |---- Year-to-Date ----| |---- Year-to-Date ----|
                              of Year Balances            Activity                 Activity                  Balances               Net Balances

Account      Description        Debit      Credit      Debit      Credit      Debit      Credit      Debit      Credit      Debit      Credit
-----------  ------------------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------  ---------
11.99.00     Accum Deprn Bldgs          0          0          0     14,000          0     14,000          0     28,000          0     28,000
11.99        Acc Deprn - Bldgs          0          0          0     14,000          0     14,000          0     28,000          0     28,000
11           Bldgs - Instal - Prj       0          0          0     14,000          0     14,000          0     28,000          0     28,000
13.99.01     Deprn Cars                 0          0          0      7,000          0      7,000          0     14,000          0     14,000
13.99        Accum Deprn                0          0          0      7,000          0      7,000          0     14,000          0     14,000
13           Transportation Veh         0          0          0      7,000          0      7,000          0     14,000          0     14,000
38.00.100    Athens Central             0          0          0    164,000          0    224,000          0    388,000          0    388,000
38.00        Cash Deposits              0          0          0    164,000          0    224,000          0    388,000          0    388,000
38           Cash & Checks              0          0          0    164,000          0    224,000          0    388,000          0    388,000
60.00.00     Payroll Expense            0          0    180,000          0    180,000          0    360,000          0    360,000          0
60.00.02     Holiday Benefits           0          0     17,000          0     17,000          0     34,000          0     34,000          0
60.00        Full Time Employees        0          0    197,000          0    197,000          0    394,000          0    394,000          0
60           Personnel Payroll          0          0    197,000          0    197,000          0    394,000          0    394,000          0
62.00.00     Electricity                0          0          0     50,000     10,000          0     10,000     50,000          0     40,000
62.00        Electricity                0          0          0     50,000     10,000          0     10,000     50,000          0     40,000
62           Utilities Exps             0          0          0     50,000     10,000          0     10,000     50,000          0     40,000
64.00.00     Transportation             0          0     15,000          0     15,000          0     30,000          0     30,000          0
64.00        Transportation Exp         0          0     15,000          0     15,000          0     30,000          0     30,000          0
64           Various Exps               0          0     15,000          0     15,000          0     30,000          0     30,000          0
65.98.90     Bank Charges               0          0      2,000          0      2,000          0      4,000          0      4,000          0
65.98        Related to Interest        0          0      2,000          0      2,000          0      4,000          0      4,000          0
65           Interest Expense           0          0      2,000          0      2,000          0      4,000          0      4,000          0
66.01.00     Deprn Buildings            0          0     14,000          0     14,000          0     28,000          0     28,000          0
66.01        Deprn Exp Bldgs & Instal   0          0     14,000          0     14,000          0     28,000          0     28,000          0
66.03.01     Deprn Cars                 0          0      7,000          0      7,000          0     14,000          0     14,000          0
66.03        Deprn Transpotation        0          0      7,000          0      7,000          0     14,000          0     14,000          0
66           Deprn Expense              0          0     21,000          0     21,000          0     42,000          0     42,000          0


         Total Level 3                  0          0    235,000    235,000    245,000    245,000    480,000    480,000          0          0

         Total Level 2                  0          0    235,000    235,000    245,000    245,000    480,000    480,000          0          0

         Total Level 1                  0          0    235,000    235,000    245,000    245,000    480,000    480,000          0          0
```

Greek Fiscal Trial Balance File

```
HDR090234560399-0800
  1
TRB11.99          Acc Depr - Buildings - Installations         -28000
TRB11             Buildings - Installations - Projects         -28000
TRB13.99          Accumulated Depreciated                      -14000
TRB13             Transportation Vehicles                      -14000
TRB38.00          Cash Deposits In Company                    -388000
TRB38             Cash & Checks                               -388000
TRB60.00          Full Time Employees Payroll                 +394000
TRB60             Personnel Payroll                           +394000
TRB62.00          Electricity                                  -40000
TRB62             Utilities Expenses                           -40000
TRB64.00          Transportation Expenses                      +30000
TRB64             Various Expenses                             +30000
TRB65.98          Related To Interest Expenses                  +4000
TRB65             Interest Expense                              +4000
TRB66.01          Depreciation Expenses Building & Installation +28000
TRB66.03          Depreciation Transportation Vehicles         +14000
TRB66             Depreciation Expense                         +42000
```

Use the Greek Fiscal Trial Balance report to report on detailed or summarized account data by account class hierarchy. Use the Greek Fiscal Trial Balance file to submit a fiscal trial balance report to Greek tax authorities.

The Greek account class hierarchy is based on the leading digits of the account number. The Greek Fiscal Trial Balance report supports reporting on up to ten levels of precision. The Greek Fiscal Trial Balance report prints any child value not associated with a parent at the end of the report.

> **Note:**   To correctly use this report, you must set up your parent account structure according to the Greek accounting requirement. See Step 1. Define Parent Account Structure on page 1-3 for information about setting up a parent account structure.

Use the Standard Request Submission windows to run the Greek Fiscal Trial Balance report and the Greek Fiscal Trial Balance file.

> **See also:**   Using Standard Request Submission, *Oracle Applications User Guide*

> **See also:**   Oracle General Ledger, *Oracle Financials Common Country Features User Guide*

Report Parameters

Enter the following parameters to specify the desired reporting options:

Period
Enter the accounting period.

Account From
Enter the account range that you want to report from.

Account To
Enter the account range that you want to report to.

Balancing Segment
Enter the balancing segment.

Currency
Enter the currency to use for the report.

Zero Beginning of Year Balances
Enter *Yes* or *No* to indicate whether or not to zero the beginning of year balances.

Account Delimiter
Enter a period (.) to separate account levels, if required. Otherwise leave this field blank.

Report Headings

In this heading…	General Ledger prints…
<Report Title>	GL Fiscal Trial Balance Report
Date	The date and time the report was requested
Set of Books Name	The report set of books
Page	The page number
Period	The report accounting period
Account From	The beginning accounting range for the report
Account To	The ending accounting range for the report
Balancing Segment	The report balancing segment
Currency	The currency used for the report
Translated	*Yes* if the report is translated, *No* if it is not
Zero Beginning of Year Balances	*Yes* if the report zeroes beginning of year balances, *No* if it does not

Column Headings

In this column…	General Ledger prints…
Account	Account number or account class.
Description	Account class or account level description.
Adjusted Beginning of Year Balances Debit	Sum of beginning year debit balance and debit activity for the beginning adjustment period, if any.
Adjusted Beginning of Year Balances Credit	Sum of beginning year credit balance and credit activity for the beginning adjustment period, if any.
Prior Period Activity Debit	Debit activity for prior periods in the fiscal year, excluding the beginning adjustment period.
Prior Period Activity Credit	Credit activity for prior periods in the fiscal year, excluding the beginning adjustment period.
Period Activity Debit	Debit activity for the current period.
Period Activity Credit	Credit activity for the current period.
Year-to-Date Balances Debit	Debit balance at the end of the current period.
Year-to-Date Balances Credit	Credit balance at the end of the current period.
Year-to-Date Net Balances Debit	Net debit balance at the end of the current period, if it is greater than 0. Otherwise the report prints 0.
Year-to-Date Net Balances Credit	Net credit balance at the end of the current period, if it is greater than 0. Otherwise the report prints 0.

Report Totals

In this heading…	General Ledger prints…
Total Level 3	Level 3 account totals
Total Level 2	Level 2 account totals
Total Level 1	Level 1 account totals

3

Global Accounting Engine

This chapter discusses the Global Accounting Engine in Oracle Financials for Greece.

Overview

You must use the Global Accounting Engine (AX) for all Payables and Receivables transactions in Greece. The following features of the Greek accounting requirement apply to the Global Accounting Engine:

- **Journal Import** - Freeze all journals once the journals are transferred from the Global Accounting Engine to General Ledger

- **Accounting Cutoff Rules** - A subset of the cutoff rules apply to Global Accounting Engine transactions

- **Accounting Sequence Numbering** - Global Accounting Engine transactions must carry an accounting sequence number

The Global Accounting Engine provides these reports to help you meet Greek accounting requirements:

- **Account Ledger by Account Report** - Provides a review of all accounting entry lines per account and period.

- **Daily Journal Book** - **Line Descriptions Report** - Provides a review of all accounting entries for your set of books by accounting sequence number and period.

- **Daily Journal Book** - **Header Descriptions Report** - Provides a review of all accounting entries for your set of books by accounting sequence number and period.

- **Untranslated Events Report** - Provides a review of AX events that are not yet translated by the Global Accounting Engine, and of the number of aging days that a transaction is over a specified number of days.

- **Supplier/Customer Trial Balance Report** - Provides a review of information about balances and period activities by account and supplier/customer for one or more accounting periods.

- **Supplier/Customer Subledger Report** - Provides a review of the activity per control account in your subledger for a chosen period or periods.

> **See also:** Reports, *Oracle Applications Global Accounting Engine User Guide*

Journal Import

The Journal Import program in the Global Accounting Engine transfers subledger accounting entries to General Ledger journals. To see the entries in the General Ledger journals, you must run the Journal Import program.

You should freeze journals that you import from the Global Accounting Engine into General Ledger to prevent further updates. This ensures integrity between the AX subledgers and General Ledger.

Use the Freeze Journals option in the Journal Source window for Global Accounting Engine journal sources. Enable the Freeze Journals option for the AX Payables and AX Receivables journal sources.

If you are using a single journal book, an accounting sequence number is assigned only in the Global Accounting Engine to AX-based accounting entries. AX journal updates recorded in General Ledger do not receive a sequence number, if you entered *No* in the Assign Accounting Sequence to GL Journals from AX? field in the globalization flexfield in the Set of Books window.

See Assigning Accounting Sequences on page 1-13 for more information.

To enable freeze journals for Global Accounting Engine journal sources:

1. Navigate to the Journal Sources window.

2. Query or enter the journal sources *AX Payables* and *AX Receivables.*

3. Check the Import Journal References check box for both journal sources.

4. Check the Freeze Journals check box both journal sources.

5. In the Effective Date Rule field, enter Roll Date for both journal sources.

6. Save your work.

Accounting Cutoff Rules

The 15-day accounting cutoff rule applies to Global Accounting Engine Payables and Receivables transactions. You must post Payables, Receivables, and Cash Management transactions to General Ledger within 15 days of their General Ledger date.

Entering Transactions

Payables and Receivables transactions must have a General Ledger date within 15 days of the current system date.

The Global Accounting Engine automatically enforces the cutoff rule when you validate a transaction. If the transaction violates the cutoff rule, Oracle Payables or Oracle Receivables displays an error message.

To correct a transaction that violates the cutoff rule period:

1. Correct the General Ledger date of the transaction.

2. Resubmit the transaction for validation.

AX Translation

You must translate all transactions in the Global Accounting Engine within the designated cutoff rule period. The Global Accounting Engine validates transactions at the time of translation. Transactions that are not translated in the Global Accounting Engine within the cutoff rule period fail the translation process.

Use the AX Event Translation report to review transaction entries that failed due to cutoff rule violations.

To correct transactions that violate cutoff rules:

1. Navigate to the transaction.

2. Change the General Ledger date of the transaction date to within the cutoff rule period.

3. Validate the transaction.

4. Run the Translation process.

Posting AX Journals to General Ledger

You must post all AX journals to General Ledger within the designated cutoff period. Oracle General Ledger automatically enforces the cutoff rules during the posting process. Use the Posting Execution report to review journal batches that fail due to cutoff rule violations.

To correct a batch that was translated but failed the General Ledger posting process, you must cancel the original entries in the subledgers because translated events cannot be untranslated. You must also delete the journal batch that violated the cutoff rule, as well as the newly imported batch for the canceled subledger transactions. Re-enter all failed transactions, and validate, translate, and post the transactions to General Ledger within the cutoff rule period.

> **Note:** To avoid this process for correcting a journal batch, you should automatically post journals after the transfer to General Ledger. You can set the automatic posting option in the AX Subledger Setup window.

To correct a journal batch that violates cutoff rules:

1. Delete the imported journal in General Ledger.

2. Cancel the transactions in the appropriate subledger that are contained in the journal batch that violated the cutoff rule.

3. Validate and translate the transactions.

4. Import the journal batch for the canceled transactions into General Ledger.

5. Delete the journal batch in General Ledger.

6. Re-enter subledger transactions with a General Ledger date that is within the cutoff rule period.

7. Validate and translate the new transactions.

8. Import the journal batch for the new transactions into General Ledger.

9. Post the journal batch to General Ledger.

> **See also:** Posting Journal Batches, *Oracle General Ledger User Guide*

> **See also:** Posting to General Ledger, *Oracle Applications Global Accounting Engine User Guide*

Accounting Sequence Numbering

Every transaction in the Global Accounting Engine must carry an accounting sequence number. The accounting sequence number is used to identify transactions in these Global Accounting Engine reports:

- Account Ledger by Account report
- Daily Journal Book - Line Descriptions report
- Daily Journal Book - Header Descriptions report
- Supplier/Customer Trial Balance report
- Supplier/Customer Subledger report

Depending on whether you use a single journal book or multiple journal books, you may need to define separate accounting sequences for each journal book, adjustment journal book, and analytical journal book.

These rules apply to each accounting sequence that you define:

- Accounting sequence numbers are unique within a set of books.
- Accounting sequence numbers are automatically allocated upon translation in the Global Accounting Engine.
- Accounting sequence number ranges cannot have any gaps.
- Once an accounting sequence number is assigned to a transaction, you cannot modify the transaction or the sequence number.
- Reversal transactions have a unique accounting sequence number.

The Global Accounting Engine assigns an accounting sequence number to every AX transaction at the time of AX translation.

See Step 3. Set Up Accounting Sequence Numbering on page 1-7 for more information.

Viewing the Accounting Sequence Number

Use the View Transactions window in AX Payables or AX Receivables to review the accounting sequence numbers for Global Accounting Engine transaction entries. You can only review the accounting sequence number after AX translation.

If you are using a single journal book, you can only view the accounting sequence number for Payables, Receivables, and Cash Management transactions in the View Transactions window. General Ledger does not assign an accounting sequence number to AX journals when posting transactions to General Ledger, if you entered *No* in the Assign Accounting Sequence to GL Journals from AX? field in the globalization flexfield in the Set of Books window. For sequencing purposes, the globalization flexfield in the More Details window, which you access from the Journals window, does not display the accounting sequence numbers assigned by the Global Accounting Engine to Payables and Receivables transactions.

If you are using multiple journal books, there are two accounting sequence numbers. The View Transactions window displays the accounting sequence number assigned to the transaction from the relevant Global Accounting Engine subledger journal book.

When Global Accounting Engine transactions are imported and posted to General Ledger, Oracle General Ledger assigns the journal header another sequence number from its own accounting sequence. The globalization flexfield displays the General Ledger accounting sequence number.

Prerequisites

Before you can review the accounting sequence number, you must translate transaction entries in the Global Accounting Engine.

To review accounting sequence numbers from AX:

1. Navigate to the View Transactions window.

2. Query the transaction that you want.

3. The Accounting Sequence Name and Accounting Sequence Number fields display the accounting sequence number and name.

4

Oracle Payables

This chapter discusses supplier turnover reporting in Oracle Payables.

Defining Turnover Exclusion Rules

Use the Define Turnover Exclusion Rules window to define and maintain exclusion rules. Exclusion rules let you specify the supplier/customer types, invoice/transaction types, or invoice/transaction distribution line types that you want to exclude from your Payables and Receivables turnover reporting.

For example, if you want to report on the accumulated purchases from all suppliers *except* suppliers that are designated as a No Tax Recovery supplier type, complete these steps:

1. Define an exclusion rule that excludes the No Tax Recovery supplier type from your turnover reporting.

2. Enter the rule in the Exclusion Rule Name parameter field when you submit the Greek Payables Supplier Turnover Report Set. Oracle Payables considers all suppliers for inclusion in the Greek Payables Supplier Turnover Listing and File Format, *except* suppliers with the No Tax Recovery supplier type.

> **Note:** The Greek Payables Supplier Turnover Listing/File Format and the Greek Receivables Customer Turnover Listing/File Format display public sector companies as a single line. If you define a Payables or Receivables exclusion rule for the public sector company supplier/customer type, all public sector companies are excluded from your Payables or Receivables turnover reporting.

See Greek Payables Supplier Turnover Listing and File Format on page 4-6 and Greek Receivables Customer Turnover Listing and File Format on page 5-3 for more information.
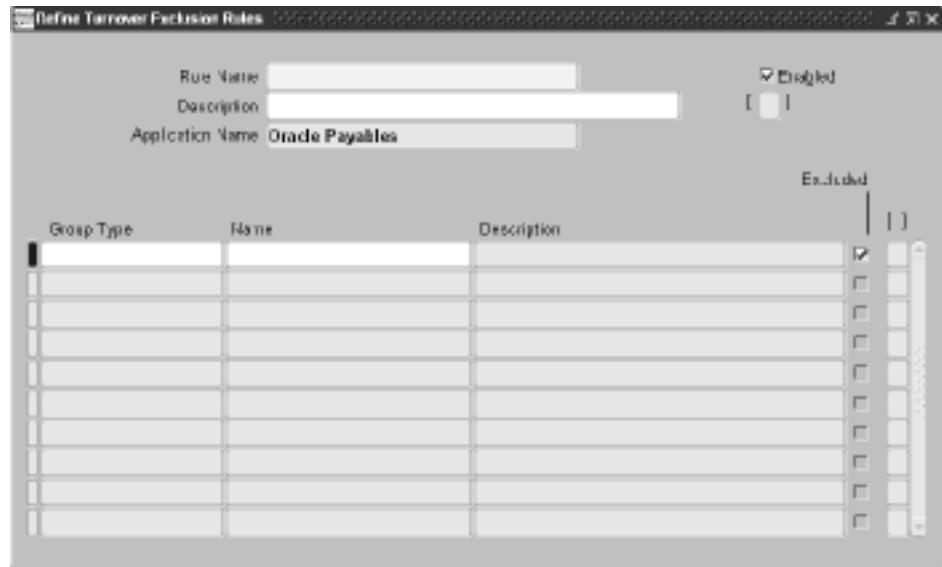
To define turnover exclusion rules:

1. Navigate to the Define Turnover Exclusion Rules window.

2. In the Rule Name field, enter a unique rule name for the rule that you want to define.

3. In the Description field, enter a description of the rule that you want to define.

4. Check the Enabled check box.

5. Navigate to the Rule Lines region to define specific rule line types that you want to create an exclusion rule for.

> **Note:** If you define an exclusion rule with no lines, all transactions are extracted in the turnover reporting process for this particular rule.

(continued)

6. In the Group Type field, from the list of values, select the lookup type (supplier/customer type, invoice/transaction type, or invoice/transaction distribution line type) that you want to exclude from your turnover reporting with this rule.

7. In the Name field, from the list of values, select the lookup code that you want to exclude for this rule.

   Lookup code selections that exist in the list of values are dependent on the entry that you make in the Group Type field.

   The Description field is automatically populated with a description of the lookup code that you enter in the Name field.

8. Check the Excluded check box to exclude this rule line type from the turnover reporting process.

   If you do not check the Excluded check box, the rule line type is considered for inclusion in the turnover reporting process.

9. Save your work.

Defining Public Sector Suppliers

When you run the Greek Payables Supplier Turnover Listing and File Format, invoices from public sector companies are reported on a single line. You specify whether a supplier is a public sector company by choosing the Public Sector Companies supplier type in the Suppliers window in Oracle Payables.

Oracle Financials for Greece provides you with the flexibility to classify a non-public sector supplier as a public sector company for turnover reporting purposes, and vice versa.

Use the globalization flexfield in the Suppliers window to specify if a supplier is a public sector company. When you run the Greek Payables Supplier Turnover Listing and File Format, the value that you enter in this flexfield overrides the company's designated supplier type.

> **See also:**   Classification Region of the Suppliers Window, *Oracle Payables User Guide*

To define a public sector supplier:

1.   Navigate to the Suppliers window.

2.   Enter or query the supplier that you want.

3.   Navigate to the globalization flexfield. For more information, see Using Globalization Flexfields on page B-1.

4.   In the Public Sector Companies Reporting field, select *Yes* or *No.*

5.   Choose the OK button to save your work.

Greek Payables Supplier Turnover Listing and File Format

```
                                                          GREEK PAYABLES SUPPLIER TURNOVER LIST
SET OF BOOKS NAME : Greece Set of Books                                                                RUN DATE : 05-SEP-2001        PAGE : 1
PERIOD FROM       : 01-AUG-2000
PERIOD TO         : 31-AUG-2000

Sl.NUM  SUPPLIER NAME              TAXPAYER ID      PROFESSION          CITY         STREET            NUM.   POSTAL CODE       NUM. OF INVOICES     TOTAL AMOUNT FOR INVOICES
-----   -----------------------    ---------------  ----------------    ----------   ---------------   ----   -----------       ----------------     ------------------------
1       GR_HADES                   933116080        UNDERTAKERS         ATHENS       Underworld                                              4                  23,384,000
2       GR_NEPTUNE                 096532417        FERRY COMPANY       REDWOOD SH   Atlantic                                               5                  13,167,000
                                                                                                                              ----------------     ------------------------
                                                    Invoice Total                                                                           9                  36,551,000
                                                                                                                              ----------------     ------------------------
                                                    Purchases From Public Sector Companies                                                  6                     666,000
                                                                                                                              ----------------     ------------------------
                                                    Grand Total                                                                            15                  37,217,000
                                                                                                                              ----------------     ------------------------


                                                    END OF REPORT - GREEK PAYABLES SUPPLIER TURNOVER LIST-
                                                    Positive BALANCE
```

Use the Greek Payables Supplier Turnover Listing and Greek Payables Supplier Turnover File Format to report on the purchase turnover (purchase accumulation) of your suppliers. You run the Greek Payables Supplier Turnover Listing and File Format together as part of the Greek Payables Supplier Turnover Report Set.

The Greek Payables Supplier Turnover Listing and File Format show the total number of purchase invoices for each supplier during a specified period. You can specify which supplier types, invoice types, and invoice distribution line types that you want to report on by selecting a turnover exclusion rule when you submit the report set.

Public sector companies are displayed in summary form on a single line. You specify whether a supplier is a public sector company at the supplier level.

You must submit the Greek Payables Supplier Turnover File Format to the Greek tax authorities annually. For the electronic file content, see Electronic File Content on page D-1.

Use the Standard Request Submission windows to submit the Greek Supplier Turnover Report Set.

> **See also:** Using Standard Request Submission, *Oracle Applications User Guide*

Prerequisites

Before you submit the Greek Payables Supplier Turnover Report Set, you must:

- Set the GL Set of Books name profile option at the responsibility level for your set of books. For more information, see Profile Options on page C-1.

- Set the JG: Application profile option to *Oracle Payables* at the responsibility level. For more information, see Profile Options on page C-1.

- Use the Define Turnover Exclusion Rules window to define exclusion rules that determine the supplier types, invoice types, and invoice distribution line types that Oracle Payables considers for inclusion in the Greek Payables Supplier Turnover Listing and File Format. See Defining Turnover Exclusion Rules on page 4-2 for more information.

Report Parameters

Period From
Enter the period date that you want to report from.

Period To
Enter the period date that you want to report to.

> **Note:** The period start and end dates that you enter must fall within the same calendar year.

Name/Number Range
Enter *Number* or *Name* to specify the range type that you want Oracle Payables to use to extract information for your turnover reports.

If you enter *Number*, further define the number range by entering the start and end values in the Supplier Number From and To fields.

If you enter *Name*, further define the name range by entering the start and end values in the Supplier Name From and To fields.

Supplier Name From
Enter the name that begins the supplier range that you want to report accumulated purchases for. The default is the first supplier name in your supplier list.

Supplier Name To
Enter the name that ends the supplier range that you want to report accumulated purchases for. The default is the last supplier name in your supplier list.

Supplier Number From
Enter the number that begins the supplier range that you want to report accumulated purchases for. The default is the first supplier number in your supplier list.

Supplier Number To
Enter the number that ends the supplier range that you want to report accumulated purchases for. The default is the last supplier number in your supplier list.

Invoice Currency Code
Enter the currency code that you want to report supplier purchases in.

If you enter a currency code, only transactions that were entered in the currency code that you specify are reported. Transaction amounts are displayed in the functional currency.

If you leave this field blank, all transactions are reported. Transaction amounts are displayed in the functional currency.

Exclusion Rule Name
Enter the exclusion rule that Oracle Payables should use to determine which supplier purchases are included in this report.

Invoice Amount Limit
Enter the minimum invoice amount that is included in the turnover reports.

Invoice Amount Type
Enter the amount type (positive or negative) of the purchase invoices that you want to report on. The amount type that you enter in this field also modifies the minimum invoice amount that you enter in the Invoice Amount Limit field.

Use this field to submit a positive balance listing as well as a negative balance listing. Greek tax authorities require that you submit both listing types on an annual basis.

Report Headings

In this column...	Oracle Payables prints...
<Report Title>	Greek Payables Supplier Turnover List
Set of Books Name	The name of the reporting set of books
Run Date	The date the report was run
Page	The page number
Period From	The period start date that you specified
Period To	The period end date that you specified

Column Headings

In this column...	Oracle Payables prints...
S1.Num	The supplier's number
Supplier Name	The supplier's name
Taxpayer ID	The supplier's taxpayer ID
Profession	The supplier's profession
City	The supplier's address - city
Street	The supplier's address - street
Num.	The supplier's address - street number
Postal Code	The supplier's address - postal code
Num. of Invoices	The total number of the supplier's invoices for the period that you specified
Total Amount for Invoices	The total value of the supplier's invoices for the period that you specified

Row Headings

In this column...	Oracle Payables prints...
Invoice Total	The sum of the invoice amounts for purchases from all suppliers (except public sector purchases)
Purchases from Public Sector Companies	The sum of the invoice amounts for all public sector purchases
Grand Total	The sum of the invoice amounts for purchases from all suppliers (including public sector purchases)

5

Oracle Receivables

This chapter discusses customer turnover reporting in Oracle Receivables.

Defining Public Sector Customers

When you run the Greek Receivables Customer Turnover Listing and File Format, invoices from public sector companies are reported on a single line. You specify whether a customer is a public sector company by choosing the Public Sector Companies customer class in the Customers - Standard window in Oracle Receivables.

Oracle Financials for Greece provides you with the flexibility to classify a non-public sector customer as a public sector company for turnover reporting purposes, and vice versa.

Use the globalization flexfield in the Customers - Standard window to specify if a customer is a public sector company. When you run the Greek Receivables Customer Turnover Listing and File Format, the value that you enter in this flexfield overrides the company's designated customer class.

> **See also:** Customers Field Reference, *Oracle Receivables User Guide*

To define a public sector customer:

1. Navigate to the Customers - Standard window.

2. Enter or query the customer that you want.

3. Navigate to the globalization flexfield. For more information, see Using Globalization Flexfields on page B-1.

4. In the Public Sector Companies Group field, select *Yes* or *No*.

5. Choose the OK button to save your work.

Greek Receivables Customer Turnover Listing and File Format

```
                                          GREEK RECEIVABLES CUSTOMER TURNOVER LIST
SET OF BOOKS NAME : Greece Set of Books                                                      RUN DATE : 04-SEP-2000      PAGE : 1
PERIOD FROM      : 01-AUG-2000
PERIOD TO        : 31-AUG-2000
Sl.NUM  CUSTOMER NAME            TAXPAYER ID     PROFESSION        CITY        STREET            NUM.  POSTAL CODE   NUM. OF INVOICES      TOTAL AMOUNT FOR INVOICES
-----   ----------------------   -------------   ---------------   ---------   ---------------   ----  -----------   ----------------      -------------------------
1       GREEK GLOBAL 1 SA        091109104       TRAVEL                        Aristotelous 23                                     4                    23,320,000
2       GR_HELLENIC ADVERTSING SA 093667005      ADVERTISING AGEN              Redwood Shores                                      5                    13,305,600
                                                                                                                    ----------------      -------------------------
                                                 Invoice Total                                                              9                    36,625,600
                                                                                                                    ----------------      -------------------------
                                                 Sales To Public Sector Companies                                           6                       669,080
                                                                                                                    ----------------      -------------------------
                                                 Grand Total                                                               15                    37,294,680
                                                                                                                    ----------------      -------------------------

                                                 END OF REPORT - GREEK RECEIVABLES CUSTOMER TURNOVER LIST-
                                                 Positive BALANCE
```

Use the Greek Receivables Customer Turnover Listing and Greek Receivables Customer Turnover File Format to report on the sales turnover (sales accumulation) of your customers. You run the Greek Receivables Customer Turnover Listing and File Format together as part of the Greek Receivables Customer Turnover Report Set.

The Greek Receivables Customer Turnover Listing and File Format show the total number of sales invoices for each customer during a specified period. You can specify which customer types, transaction types, and transaction distribution line types that you want to report on by selecting a turnover exclusion rule when you submit the report set.

Public sector companies are displayed in summary form on a single line. You specify whether a customer is a public sector company at the customer level.

You must submit the Greek Receivables Customer Turnover File Format to the Greek tax authorities annually. For the electronic file content, see Electronic File Content on page D-1.

Use the Standard Request Submission windows to submit the Greek Receivables Customer Turnover Report Set.

> **See also:**   Using Standard Request Submission, *Oracle Applications User Guide*

Prerequisites

Before you submit the Greek Receivables Customer Turnover Report Set, you must:

- Set the GL Set of Books name profile option at the responsibility level for your set of books. For more information, see Profile Options on page C-1.

- Set the JG: Application profile option to *Oracle Receivables* at the responsibility level. For more information, see Profile Options on page C-1.

- Use the Define Turnover Exclusion Rules window to define exclusion rules that determine the customer types, transaction types, and transaction distribution line types that Oracle Receivables considers for inclusion in the Greek Receivables Customer Turnover Listing and File Format. See Defining Turnover Exclusion Rules on page 4-2 for more information.

Report Parameters

Period From
Enter the period date that you want to report from.

Period To
Enter the period date that you want to report to.

> **Note:** The period start and end dates that you enter must fall within the same calendar year.

Name/ Number Range
Enter *Number* or *Name* to specify the range type that you want Oracle Receivables to use to extract information for your turnover reports.

If you enter *Number*, further define the number range by entering the start and end values in the Customer Number From and To fields.

If you enter *Name*, further define the name range by entering the start and end values in the Customer Name From and To fields.

Customer Name From
Enter the name that begins the customer range that you want to report accumulated sales for. The default is the first customer name in your customer list.

Customer Name To
Enter the name that ends the customer range that you want to report accumulated sales for. The default is the last customer name in your customer list.

Customer Number From
Enter the number that begins the customer range that you want to report accumulated sales for. The default is the first customer number in your customer list.

Customer Number To
Enter the number that ends the customer range that you want to report accumulated sales for. The default is the last customer number in your customer list.

Transaction Currency Code
Enter the currency code that you want to report customer sales in.

If you enter a currency code, only transactions that were entered in the currency code that you specify are reported. Transaction amounts are displayed in the functional currency.

If you leave this field blank, all transactions are reported. Transaction amounts are displayed in the functional currency.

Exclusion Rule Name
Enter the exclusion rule that Oracle Receivables should use to determine which customer transactions are included in this report.

Transaction Amount Lower Limit
Enter the minimum invoice amount that is included in the turnover reports.

Transaction Amount Type
Enter the amount type (positive or negative) of the sales invoices that you want to report on. The amount type that you enter in this field also modifies the minimum invoice amount that you enter in the Transaction Amount Lower Limit field.

Use this field to submit a positive balance listing as well as a negative balance listing. Greek tax authorities require that you submit both listing types on an annual basis.

Report Headings

In this column...	Oracle Receivables prints...
<Report Title>	Greek Receivables Customer Turnover List
Set of Books Name	The name of the reporting set of books
Run Date	The date the report was run
Page	The page number
Period From	The period start date that you specified
Period To	The period end date that you specified

Column Headings

In this column...	Oracle Receivables prints...
S1.Num	The customer's number
Customer Name	The customer's name
Taxpayer ID	The customer's taxpayer ID
Profession	The customer's profession
City	The customer's address - city
Street	The customer's address - street
Num	The customer's address - street number
Postal Code	The customer's address - postal code
Num. of Invoices	The total number of the customer's invoices for the period that you specified
Total Amount for Invoices	The total value of the customer's invoices for the period that you specified

Row Headings

In this column...	Oracle Receivables prints...
Invoice Total	The sum of the invoice amounts for sales to all customers (except public sector sales)
Sales to Public Sector Companies	The sum of the invoice amounts for all public sector sales
Grand Total	The sum of the invoice amounts for sales to all customers (including public sector sales)

6

Oracle Assets

This chapter discusses fixed asset processing in Oracle Financials for Greece.

Entering Asset Information

Use the globalization flexfield in the Asset Details window or the QuickAdditions window to enter additional asset information. Enter the following additional information to fulfill the Greek statutory requirement for fixed assets:

- **Investment laws** - incentives available to businesses, depending on the region and the nature of the investor's business. The current incentives are direct subsidy, interest subsidy, leasing subsidy, and tax exemption.

- **Commitments** - current financial burdens recorded against the asset, such as existing mortgages or pre-notices of mortgages.

Additional assets information is reported in the Statutory Asset Ledger Report. See Statutory Asset Reports on page 7-6 for more information.

To enter additional information for assets:

1. Navigate to the Assets window.

2. Query or enter the asset that you want.

3. Navigate to the Asset Details window.

4. Navigate to the globalization flexfield. For instructions, see Using Globalization Flexfields on page B-1.

5. In the Commitment field, enter the commitments, such as *existing mortgages*, against this asset.

6. In the Investment Law field, enter the incentive, if any, against this asset, such as *direct subsidy* or *interest subsidy*.

7. Press the OK button.

8. Save your work.

> **See also:** Oracle Assets, *Oracle Financials Common Country Features User Guide*

> **See also:** Asset Setup Processes (Additions), *Oracle Assets User Guide*

> **See also:** Adding an Asset Specifying Details (Detail Additions), *Oracle Assets User Guide*

7

Statutory Reports

This chapter discusses the statutory reports in Oracle Financials for Greece.

Statutory Reports for Greece

Oracle Financials for Greece provides these statutory reports to help you meet Greek statutory requirements:

- Greek Statutory Headings Report
- Statutory Trial Balance report (General Ledger)
- Statutory Asset Cost Detail report (Oracle Assets)
- Statutory Asset Reserve Detail report (Oracle Assets)
- Statutory Asset Ledger report (Oracle Assets)
- Daily Journal Book - Line Descriptions report (Global Accounting Engine)
- Daily Journal Book - Header Descriptions report (Global Accounting Engine)

See Global Accounting Engine on page 3-1 for an explanation of the Daily Journal Book - Line Descriptions report and the Daily Journal Book - Header Descriptions report.

> **See also:** Reports, *Oracle Applications Global Accounting Engine User Guide*

Greek Statutory Headings Report

```
Greek Globalization SA                          090234561                         Page:1
Fokionos Str                                       345
Athens, 22334                                   FAVEE AUHNVN
                                           GL Fiscal Journal Report
```

Use the Greek Statutory Headings report to print the official heading that appears on all statutory reports in Greece.

The heading contains company information entered in the globalization flexfield in the Location window. After the tax authority approves the header information for your company, this header must appear on all your statutory official company reports.

You can prepare a set of documents for each statutory report that you require for the calendar year. The Greek Statutory Headings report prints a sequential page number on each sheet. If necessary, you can print additional sheets beginning from the next page number in the sequence.

Use the Standard Request Submission windows to submit the Greek Statutory Headings report from General Ledger, Oracle Payables, Oracle Receivables, or Oracle Assets.

> **See also:**   Using Standard Request Submission, *Oracle Applications User Guide*

Prerequisites

Before running the Greek Statutory Headings report, you must enter your company information. For more information, see Step 7. Enter Statutory Company Information on page 1-18.

Report Parameters

Operating Unit
Enter your company's operating unit to indicate the location that the heading information is taken from.

First Page Number
Enter the starting page number for the report.

Number of Pages
Enter the number of pages that you want to print.

Report Title
Enter the statutory report that the heading is used for.

Optional Report Title
Enter an optional title for the report that the heading is used for.

Year
Enter the current year.

Report Headings

In this heading…	Oracle Applications prints…
<Fiscal Company Value>	The company name
<VAT Number>	The company VAT number
Page	The current page number
<Address>	The company address
<Tax Office>	The company tax office code
<Tax Area>	The company tax region
<Report Title>	The report title

Statutory Trial Balance Report

Use the Statutory Trial Balance report to report on detailed or summarized account data by account class hierarchy.

Before you can use this report, you must define a parent account structure in accordance with the Greek accounting requirement for the use of a statutory account class hierarchy for the chart of accounts. See Step 1. Define Parent Account Structure on page 1-3 for more information.

The Greek account class hierarchy is based on the leading digits of the account number. The Statutory Trial Balance report displays summarized account balances and activity for the account classes included in the report.

If you are printing an official statutory report, use the pre-printed sheets that contain the statutory header as required by the tax authority.

> **See also:**   Oracle General Ledger, *Oracle Financials Common Country Features User Guide*

Statutory Asset Reports

In Greece, companies are required to submit statutory summary and detailed reports on fixed asset costs and accumulated depreciation. Oracle Assets provides three reports that help you comply with Greek accounting requirements for fixed assets:

- **Statutory Asset Cost Detail** - provides information about period changes in fixed asset costs

- **Statutory Asset Reserve Detail** - provides information on changes in fixed asset accumulated depreciation

- **Statutory Asset Ledger report** - provides summarized cost, accumulated depreciation, and net book value information per asset

You can also optionally summarize by parent account in all three reports. The three reports are designed to reconcile with each other in order to help you reconcile your fixed asset books with General Ledger account balances.

> **See also:** Oracle Assets, *Oracle Financials Common Country Features User Guide*

8

Greek Accounting Requirements

This chapter contains topical essays that discuss the accounting and business requirements for Greece.

Accounting and Business Requirements in Greece

These topical essays provide background information about the current business requirements for companies that do business in Greece, including:

- The 15-Day Posting Rule
- Accounting Sequence Numbering
- Analytical Accounting
- Investment Law and Commitment Storage for Assets
- Company Statutory Information Storage
- Statutory Header Reports

The 15-Day Posting Rule

Accounting entries in Greece must comply with a statutory limited-period posting rule. This requirement prohibits the validation and posting of accounting data after a specified number of days, counted from the system date of the transaction. The current specified number of days is 15.

The 15-day posting rule requires that the accounting date for all entries fall within 15 days of the current system date. If the accounting date falls outside of this period, you must change the entry's date for the system to validate the transaction.

Example 1:
Accounting Date (System Date = March 16, 1999)

Transactions that you enter cannot have an accounting date before March 2, 1999: General Ledger cannot validate transactions with an accounting date on or before March 1, 1999, because there are more than 15 days between the accounting date and the system date.

Once a transaction is entered in General Ledger or approved in the subledgers, you must translate and/or post the transaction within 15 days of the accounting date.

Example 2*:
Posting (Accounting Date = March 16, 1999)

Transactions that you enter cannot have a translation/posting date later than March 30, 1999: the Global Accounting Engine and General Ledger cannot translate or post transactions with accounting dates of March 16, 1999 after March 30, 1999, because there are more than 15 days between the accounting date and the required posting date.

Accounting entries with an accounting date that is 15 days after the system date fail the translation or posting process and are not included in the balances for their respective accounts.

The 15-day posting rule applies to all entries made through the Global Accounting Engine and General Ledger, as well as journals imported in General Ledger from feeder systems such as Oracle Assets.

Global Accounting Engine

You must complete Global Accounting Engine transactions that were entered through Oracle Payables and Oracle Receivables before 15 days have passed between the accounting date and the current system date.

Global Accounting Engine validates the 15-day posting rule at two levels:

- When an event is validated.
- When an event is translated (posted). At this point you can view the accounting entries created in the AX journals using the AX View Transactions window.

Global Accounting Engine posting consists of four processes, which you can automate using the Standard Request Submission windows:

- **AX Translation** - The process of transferring accounting entries from subledgers into Global Accounting Engine, based on the rules defined within the Global Accounting Engine.
- **General Ledger Transfer** - The process of transferring translated accounting entries to the General Ledger Interface tables.
- **Journal Import** - The process of importing transferred data, temporarily stored in the General Ledger Interface tables, into General Ledger.
- **General Ledger Posting** - The process of posting accounting entries to their respective accounts.

Oracle General Ledger

The 15-day posting rule applies to journal entries made directly into General Ledger and imported from feeder systems and the AX imported journals.

Journals not posted within the rule period, regardless of the source, are invalidated, and do not complete the posting process.

Oracle Assets

Journals that are generated in Oracle Assets are subject to the 15-day posting rule once imported into General Ledger.

Once journals are transferred to General Ledger, the depreciation journal and other asset accounting journals are subject to same posting restrictions placed on General Ledger journals. Users, however, must verify that accounting entries generated in Oracle Assets are transferred to General Ledger in a timely manner.

15-Day Posting Rule Exceptions

Several exceptions currently exist to the 15-day posting rule:

- **Allocation journals** – Allocated journals, or analytical accounts, are derived from the allocation process, which is run after the subledgers and General Ledger are completed for the period. Journals can remain unposted up until the end of the following period.

- **Adjustment period journals** – Transactions posted to adjustment periods can remain unposted for a period of up to four months.

- **Inventory transactions** – You must complete inventory accounting entries within a 10-day period.

The limited period posting rule is established by Greek authorities. The numbers that denote the rule periods, such as 15 days for journals and four months for Adjustment Period journals, are defined in the Define Cutoff Rules window. Consult your system administrator or other authorized user to make any changes to these rule periods.

Accounting Sequence Numbering

The Greek accounting requirement specifies that each accounting transaction entered in General Ledger, Payables, Receivables, and Cash Management must carry a unique sequential number at the header level. This number is called an accounting sequence number.

The accounting sequence number is assigned when the transaction is complete, which lets Oracle Financials for Greece show all accounting entries in a date/accounting entry and sequence number order that is required by Greek authorities for statutory reporting. Accounting sequence numbering also ensures that no gaps exist in accounting entries, due to user error for example.

Accounting sequence numbering in each application must comply with these legal requirements:

- The numbers are unique within a set of books.

- Each entry within each set of books must have a unique number.

- The numbers are automatically allocated upon posting.

- No gaps exist in the sequence of numbers allocated.

- For statutory reports, transactions are listed in date and sequence number order.

- Accounting entries for the Opening and Closing Fiscal Year transactions must have a different numbering convention from other accounting entries.

- Once a number is assigned to a transaction, the user cannot alter the transaction or the number.

Global Accounting Engine

The allocation of accounting sequence numbers for Global Accounting Engine transactions is managed by the standard AX Accounting Sequence Numbering function. The Global Accounting Engine allocates numbers at AX translation. You can control the timing of allocation, within the 15-day posting rule limit, by determining when the accounting entry is complete and ready for translation.

General Ledger

Accounting number sequencing is a requirement for all General Ledger manual and imported journal entries, including AX transferred journals (for multiple journal books). The number is allocated when accounting entries are posted to General Ledger.

During the posting process, Oracle General Ledger populates the global descriptive flexfield in the Journals > More Details window with the appropriate accounting sequence number. If you entered *Yes* in the Prefix External Reference with Accounting Sequence? field in the globalization flexfield in the Set of Books window, Oracle General Ledger also populates the Reference field in the Journals > More Details window with the accounting sequence number and name.

Journals generated for adjustment periods must have a unique number sequence. This sequence is shared by journals generated for either the opening or closing period, because the journals belong to the same journal book and share the same document sequence. The sequence, however, is different from the number sequence used for normal General Ledger journals.

Allocated journals for analytical accounting can also have there own unique number sequence. See Analytical Accounting on page 8-8 for more information.

Analytical Accounting

Greek Analytical Accounting became law on January 1, 1997 after an announcement in mid 1996 and is effective for fiscal year 1998, according to Presidential decree 1082121/1206/1996.

This law specifies that Greek companies must record and report the cost effect of certain accounting transactions, generally Profit and Loss transactions, in greater detail, in additional Group 9 accounts. These Group 9 accounts are reported on in selected General Ledger statutory reports.

In this way, analytical accounting lets Greek companies report on the nature and purpose of their revenue and expenses and simulate a monthly close process.

Analytical accounting involves the parallel processing of transactions affecting certain General Ledger accounts with the Group 9 accounts. Analytical accounting is required for all entries posted to natural account segments commencing with these values:

Group	Type	Description
2	Asset	Stocks - Inventory
6	Expense	Expenses
7	Revenue	Revenues
8	Revenue/Expense	Result Accounts (both type R and E)

These values are reflected with equal and balancing entries in the appropriate analytical account values.

	Account Segment	Debit	Credit
AP Invoice with 2 distribution lines:			
Line 1		100	
Line 2		150	
Accounting Entries			
Expense	6000	100	
Expense	6000	150	
Liability	5000		250
Analytical Accounting Entries			
Analytical (Cost Center: Production)	920060	100	
Analytical (Cost Center: Distribution)	920160	150	
Analytical Offset	906000		250

Group 9 accounts are marked as asset accounts. Entries recorded to these accounts, as part of the analytical accounting process, do not affect the balance of the Retained Earning account and thus do not distort a company's true accounting position.

Analytical entries are derived automatically according to rules established by Greek legislation. In Oracle Financials for Greece, the accounting entries are derived from a process run after the subledgers and General Ledger are completed for the period, as a monthly or accounting period process. This creates a separate allocated journal with the corresponding analytical entries.

The Define Journal Allocations window in Oracle General Ledger lets you define rules for creating allocated journals. You can specify the account ranges to be analyzed and create one or more destination accounts for the resulting allocated journal lines. The Journal Allocations - Allocate concurrent program automatically creates the allocated journal entries according to the rules entered in the Define Journal Allocations window.

> **Note:** You can only run the Journal Allocations - Allocate program after completing all accounting entries for the period. Your company should establish this practice as a regular business procedure to ensure the proper handling of analytical accounting.

If necessary, you can manually create analytical journal entries for any late accounting.

The allocated journal that results from the Journal Allocations - Allocate program is imported into General Ledger in either summary or detail mode, using the standard General Ledger Interface process.

Allocated journals can have their own accounting sequence numbering. The accounting sequence number is assigned to allocated journals during the General Ledger Posting process. This number is only allocated to successfully posted journals.

You can use the audit trail function in Oracle Financials for Greece for any audit requirement that you must track the rule sets created for allocated journals.

Detailed requirements for analytical accounting are:

- All entries to natural account segment values that begin with 2, 6, 7, and 8 must be reflected by an equal entry in an analytical account. This analytical account is represented by a natural account segment value that begins with the number 9.

- Analytical accounting entries are processed on a monthly basis.

- You can post journal entries directly to analytical accounts.

- Transactions that result from the allocated journal process are assigned a unique accounting sequence number in General Ledger.

- Analytical accounting entries are reported in certain statutory General Ledger reports. The analytical accounting entries in these reports are displayed separately from non-analytical entries.

- The balances of analytical accounting entries are included in the first level summaries of the parent values of the natural account in the General Ledger Summary Report.

- All brought-forward entries must be kept separate.

- All year-end entries must be kept separate.

Definitions

Analytical/Allocated Accounts - Accounts have a natural account segment value that begins with the number 9. These category 9 accounts are a special group in the Greek Chart of Accounts and are assigned an account type of *Asset* to prevent these entries from influencing the retained earnings account.

Category 2, 6, 7, and 8 Accounts - Accounts with a natural account segment value that begins with a 2, 6, 7, and 8 and are defined in the normal Greek Chart of Accounts. These accounts generally have an account type of *Revenue* or *Expense*, with the exception of category 2 accounts which relate to Inventory accounts and have an Account type of *Asset*.

Investment Law and Commitment Storage

Greek law requires the storage of Asset Investment Law and Commitment Information for each asset when you enter assets. This requirement is based on the provisions of the Presidential Decree 1123/80 General Chart of Accounts (GCA) which requires companies to reflect additional information items within asset accounts, such as information about:

- Whether or not each asset was purchased under favorable investment law provisions.

- Whether each fixed asset has legal burdens.

Asset Investment Law

Investment Laws (EPENDYTIKOS NOMOS) provide certain incentives that vary depending on the region where the investment is effected and according to the nature of the business of the investing enterprise (industrial, commercial, and so on). Current incentives include direct subsidy (direct capital flow), interest subsidy (loan financing), leasing subsidy (lease payment financing), or tax exemption (untaxed reserves or tax deduction on the purchased value of the asset). You need to record the appropriate investment law that applies to the purchasing decision of the asset against the newly acquired asset.

Commitment

Commitment information is recorded as part of the additional legal information storage. Commitments (DESMEYSEIS), such as existing mortgages, pre-notices of mortgages or any other financial burden, are recorded against any asset that they refer to.

Companies must store commitment information when an asset is entered. This additional information is maintained in a global descriptive flexfield in the Asset Details window.

The additional information both for investment law and commitment is displayed in the official Asset Ledger Report.

Company Statutory Information Storage

Greek law requires Greek companies to store information about themselves in their financial applications, which is used to create the Greek Statutory Headings Report. The statutory header, once printed, is endorsed and stamped by the Greek tax authorities. The company in turn prints all official versions of reports on government-certified statutory report paper.

The statutory header contains:

- Fiscal company name
- VAT number
- Tax area
- Tax office code
- Company activity

You enter and maintain this information in the globalization flexfield in the Location window.

Company Statutory Report Headings Report

You can divide Greek reporting requirements into two categories: *official reports*, reports printed on official paper with the company statutory header and required by the Greek tax authority, and official *reconciliation reports*, required by the company and auditors.

Statutory Header Reports are used by Greek companies to print their official reports for the tax authority. These Header Reports must comply with the Greek statutory report format defined by Greek tax authorities. The official reports must contain specific company information and a pre-printed sequence number.

To help companies format Header Reports and display the appropriate information, Greek tax authorities produced a standard report header template. Companies must use this template when devising the layout of their own official report headers.

Information that must appear on the header report includes:

- Fiscal Company Name - Name of the company
- Tax Office - Name of the tax office that the company submits its reports to
- Company Activity - Business activity of the company
- Tax registration number
- Fiscal company VAT number
- Title of the statutory books

This information is stored as part of the company statutory information storage requirement. See Company Statutory Information Storage on page 8-13 for more information.

The Header Report produced by the company is endorsed and stamped by the tax authority to certify the validity of the numerical sequence for the purpose of statutory reporting. The validated Header Report is used to print the official reports required by Greek legislation.

The official reports are:

- Statutory Trial Balance Report
- Statutory Asset Cost Detail Report
- Statutory Asset Reserve Detail Report
- Statutory Asset Ledger Report
- Daily Journal Book - Line Descriptions Report
- Daily Journal Book - Header Descriptions Report

A

Standard Navigation Paths

This appendix describes how to navigate to each window in Oracle Financials for Greece.

Standard Navigation Paths

Although your system administrator may have customized your navigator, typical navigation paths include the following:

Window Name	Navigation Path
Define Cutoff Rules	Greek GL Localizations: Cutoff Rules
Define Turnover Exclusion Rules	Greek AP Localizations: Supplier Turnover Data Exclusion Rules
	Greek AR Localizations: Customer Turnover Data Exclusion Rules

B

Using Globalization Flexfields

This appendix describes how to use globalization flexfields.

Using Globalization Flexfields

Oracle Financials for Greece uses globalization flexfields that let you enter country-specific information in Oracle General Ledger, Oracle Payables, Oracle Receivables, and Oracle Assets. Your system administrator should complete setup steps to enable globalization flexfields for your country-specific responsibilities.

> **See also:**   Setting Up Globalization Flexfields, *Oracle Financials Country-Specific Installation Supplement*

There are globalization flexfields on the following windows:

Oracle General Ledger

- Set of Books
- More Details (in the Journals window)

Oracle Payables

- Location
- Suppliers

Oracle Receivables

- Location
- Customers - Standard

Oracle Assets

- Asset Details
- QuickAdditions

The globalization flexfield appears in the window after you complete all setup steps to enable globalization flexfields. The globalization flexfield is enclosed in round brackets. Click in the globalization flexfield to display the pop-up window.

C

Profile Options

This appendix lists the profile options that affect the operation of Oracle Financials for Greece. This appendix includes a brief description of each profile option that you or your system administrator can set at the site, application, responsibility, or user levels.

Profile Options

During implementation, your system administrator sets a value for each user profile option to specify how Oracle Applications controls access to and processes data.

> **Note:** To enable globalization flexfields within Oracle Financials for Greece, you must set the JG: Application, JG: Territory, and JG: Product profile options.

> **See also:** Setting Up Globalization Flexfields, *Oracle Financials Country-Specific Installation Supplement*

> **See also:** Overview of Setting User Profiles, *Oracle Applications System Administrator's Guide*

Profile Options in Oracle General Ledger

This section lists the profile options in Oracle General Ledger that are referenced in this user guide.

> **See also:** Setting General Ledger Profile Options, *Oracle General Ledger User Guide*

GL Set of Books Name

Use the GL Set of Books Name profile option to enter the name of the main set of books and associate that set of books with a responsibility.

Profile Options in Oracle Financials Common Country Features

This section lists the profile options in Oracle Financials Common Country Features that are referenced in this user guide.

> **See also:** Profile Options, *Oracle Financials Common Country Features User Guide*

JG: Application

Set the JG: Application profile option to the core application that is associated with your current responsibility. For example, if you are using the Greek AP Localizations responsibility, set the JG: Application profile option to *Oracle Payables*.

D

Electronic File Content

This appendix overviews electronic file content provided in Oracle Financials for Greece for the Greek Payables Supplier Turnover File Format and the Greek Receivables Customer Turnover File Format. This electronic information is provided to help your system administrator further understand the electronic files provided in Oracle Financials for Greece.

Greek Payables Supplier Turnover File Format

The Greek Payables Supplier Turnover File Format consists of these records:

- File-Heading-Record
- Filer-Record
- Supplier-Record
- Summary-Record

The report is 150 columns wide.

File-Heading-Record

Field	From	To	Length	Type	Value
Record Type Code	1	1	1	Number	0
File Name	2	9	9	Char	IL01
Creating Date	10	15	6	Number	YYMMDD
Number of Running Circle	16	17	2	Number	
FILLER	18	150	133	Char	Spaces

Filer-Record

Field	From	To	Length	Type	Value
Record Type Code	1	1	1	Number	1
Year	2	3	2	Number	YY
Tax Office	4	7	4	Number	
File Number	8	13	6	Number	
Company's Name	14	31	18	Char	
VAT Number	32	39	8	Number	
FILLER	40	40	1	Char	Spaces

Field	From	To	Length	Type	Value
Object of Company Activities	41	56	16	Char	
Address/City	57	66	10	Char	
Address/Street	67	82	16	Char	
Address/Number	83	85	3	Char	
Post Office Code	86	90	5	Char	
Phone Number	91	97	7	Char	
FILLER	98	150	53	Char	Spaces

Supplier-Record

Field	From	To	Length	Type	Value
Record Type	1	1	1	Number	4
Serial Number	2	6	5	Number	
Supplier's VAT Number	7	14	8	Char	
FILLER	15	15	1	Char	Spaces
Supplier's Name	16	42	27	Char	
Supplier's Profession	43	57	15	Char	
Submit Annual Lists Flag	58	58	1	Char	0-Yes 1-No
Address/City	59	68	10	Char	
Address/Street	69	84	16	Char	
Address/Number	85	87	3	Char	
Post Office Code	88	92	5	Number	
Number of Invoices	93	97	5	Number	
Net Value of Invoices	98	107	10	Number	
FILLER	108	150	43	Char	Spaces

Summary-Record

Field	From	To	Length	Type	Value
Record Type	1	1	1	Number	5
Purchases Characterization from Public Sector, and so on (code)	2	9	8	Number	99999011
Total Purchase Value from Public Sector, and so on	10	19	10	Number	
FILLER	20	37	18	Char	Spaces
Characterization of Purchases' Grand Total (code)	38	45	8	Number	99999999
Grand Total of Number of Purchases Invoices	46	55	10	Number	
Grand Total of Purchases Value (Total Value of Analytical + Total Purchase Value from PS)	56	71	16	Number	
FILLER	72	150	79	Char	Spaces

Greek Receivables Customer Turnover File Format

The Greek Receivables Customer Turnover File Format consists of these records:

- File-Heading-Record
- Filer-Record
- Customer-Record
- Summary-Record

The report is 150 columns wide.

File-Heading-Record

Field	From	To	Length	Type	Value
Record Type Code	1	1	1	Number	0
File Name	2	9	9	Char	IL01
Creating Date	10	15	6	Number	YYMMDD
Number of Running Circle	16	17	2	Number	
FILLER	18	150	133	Char	Spaces

Filer-Record

Field	From	To	Length	Type	Value
Record Type Code	1	1	1	Number	1
Year	2	3	2	Number	YY
Tax Office	4	7	4	Number	
File Number	8	13	6	Number	
Company's Name	14	31	18	Char	
VAT Number	32	39	8	Number	
FILLER	40	40	1	Char	Spaces
Object of Company Activities	41	56	16	Char	
Address/City	57	66	10	Char	
Address/Street	67	82	16	Char	
Address/Number	83	85	3	Char	
Post Office Code	86	90	5	Char	
Phone No	91	97	7	Char	
FILLER	98	150	53	Char	Spaces

Customer-Record

Field	From	To	Length	Type	Value
Record Type	1	1	1	Number	4
Serial Number	2	6	5	Number	
Customer's VAT Number	7	14	8	Char	
FILLER	15	15	1	Char	Spaces
Customer's Name	16	42	27	Char	
Customer's Profession	43	57	15	Char	
Submit Annual Lists Flag	58	58	1	Char	0-Yes 1-No
Address/City	59	68	10	Char	
Address/Street	69	84	16	Char	
Address/Number	85	87	3	Char	
Post Office Code	88	92	5	Number	
Number of Invoices	93	97	5	Number	
Net Value of Invoices	98	107	10	Number	
FILLER	108	150	43	Char	Spaces

Summary-Record

Field	From	To	Length	Type	Value
Record Type	1	1	1	Number	5
Sales Characterization from Public Sector, and so on (code)	2	9	8	Number	99999011
Total Sales Value from Public Sector, and so on	10	19	10	Number	
Characterization of Sales' Grand Total (code)	20	27	8	Number	99999999
Grand Total of Number of Sales Invoices	28	37	10	Number	
Grand Total of Sales Value (Total Value of Sales + Total Sales Value from PS)	38	53	16	Number	
FILLER	54	150	97	Char	Spaces

Index