Oracle® Subledger Accounting

Implementation Guide

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Primary Author: Melanie Featherstone, Ann Kuchins, Jacob John

Contributing Author: Ayse Aba, Robert Anderson, Mizuru Asada, Kaouther Boussema-Ghalem, Wynne Chan, Ananya Chandra, Miranda Ho, Shishir Joshi, Jorge Larre-Borges, Elaine Lau, Julianna Litwin, Raj Maisuria, Rian Monnahan, Noela Nakos, Luc Nayrolles, Ivan Pena, Neil Ramsay, Johanna Rusly, Dimple Shah, Esha Sen, Wei Shen, Sandeep Singhania, Matthew Skurdahl, Alison Wan

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Preface

Intended Audience

Welcome to Release 12 of the *Oracle Subledger Accounting Implementation Guide.*

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

- The principles and customary practices of your business area.
- Computer desktop application usage and terminology

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

See Related Information Sources on page xii for more Oracle Applications product information.

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Structure

Related Information Sources

This book was up to date at the time it was initially published. It is included on the Oracle Applications Document Library CD, which is supplied in the Release 12 CD Pack. You can download soft-copy documentation from http://otn.oracle.com/documentation, or you can purchase hard-copy documentation from the Oracle Store at http://oraclestore.oracle.com. The Oracle E-Business Suite Documentation Library CD-ROM Release 12 contains the latest information, including any documents that have changed significantly between releases. If substantial changes to this book are necessary, a revised version will be made available on the "virtual" documentation CD on OracleMetaLink.

If this guide refers you to other Oracle Applications documentation, use only the Release 12 versions of those guides.

For a full list of documentation resources for Oracle Applications Release 12, see Oracle Applications Documentation Resources, Release 12, Oracle*MetaLink* Document

394692.1.

Online Documentation

All Oracle Applications documentation is available online (HTML or PDF).

- **Online Help** - Online help patches (HTML) are available on OracleMetaLink.
- **OracleMetaLink Knowledge Browser** - The OracleMetaLink Knowledge Browser lets you browse the knowledge base, from a single product page, to find all documents for that product area. Use the Knowledge Browser to search for release-specific information, such as FAQs, recent patches, alerts, white papers, troubleshooting tips, and other archived documents.

Related Guides

You should have the following related books on hand. Depending on the requirements of your particular installation, you may also need additional manuals or guides.

Oracle Financial Services Accounting Hub Implementation Guide:

This guide provides detailed implementation information that leverages the features of Oracle Subledger Accounting to generate accounting.

Oracle Applications Concepts:

This book is intended for all those planning to deploy Oracle E-Business Suite Release 12, or contemplating significant changes to a configuration. After describing the Oracle Applications architecture and technology stack, it focuses on strategic topics, giving a broad outline of the actions needed to achieve a particular goal, plus the installation and configuration choices that may be available.

Oracle Applications Installation Guide: Using Rapid Install:

This book is intended for use by anyone who is responsible for installing or upgrading Oracle Applications. It provides instructions for running Rapid Install either to carry out a fresh installation of Oracle Applications Release 12, or as part of an upgrade from Release 11i to Release 12. The book also describes the steps needed to install the technology stack components only, for the special situations where this is applicable.

Oracle eBusiness Suite Electronic Technical Reference Manuals:

Each Electronic Technical Reference Manual (eTRM) contains database diagrams and a detailed description of database tables, forms, reports, and programs for a specific Oracle Applications product. This information helps you convert data from your existing applications and integrate Oracle Applications data with non-Oracle applications, and write custom reports for Oracle Applications products. Oracle eTRM is available on OracleMetaLink.

Oracle Financials Concepts Guide:

This guide describes the fundamental concepts of Oracle Financials. The guide is intended to introduce readers to the concepts used in the applications, and help them compare their real world business, organization, and processes to those used in the

applications.

Oracle Financials Country-Specific Installation Supplement:

This guide provides general country information, such as responsibilities and report security groups, as well as any post-install steps required by some countries.

Oracle Financials RXi Reports Administration Tool User Guide:

This guide describes how to 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.

Integration Repository

The Oracle Integration Repository is a compilation of information about the service endpoints exposed by the Oracle E-Business Suite of applications. It provides a complete catalog of Oracle E-Business Suite's business service interfaces. The tool lets users easily discover and deploy the appropriate business service interface for integration with any system, application, or business partner.

The Oracle Integration Repository is shipped as part of the E-Business Suite. As your instance is patched, the repository is automatically updated with content appropriate for the precise revisions of interfaces in your environment.

Do Not Use Database Tools to Modify Oracle Applications Data

Oracle STRONGLY RECOMMENDS that you never use SQL*Plus, Oracle Data Browser, database triggers, or any other tool to modify Oracle Applications data unless otherwise instructed.

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, you may 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 to modify your data, Oracle Applications automatically checks that your changes are valid. Oracle Applications also keeps track of who changes information. 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.

1

Subledger Accounting Options Setup

Subledger Accounting Options Setup Overview

Subledger accounting options define how journal entries are generated from subledger transactions at the subledger application level. These options are set up for the primary and secondary ledgers only. Set up ledgers in General Ledger's Accounting Setup Manager.

See: Creating Accounting Setups, *Oracle Financials Implementation Guide*

All subledgers assigned to a ledger inherit the subledger accounting method from that ledger.

Related Topics

For detailed implementation information on leveraging the features of Oracle Subledger Accounting to generate accounting for front-office banking and other financial services source systems, see: Overview of the Financial Services Accounting Hub for Implementers, *Oracle Financial Services Accounting Hub Implementation Guide*

Subledger Accounting Options Setup Pages

The Subledger Accounting options setup pages are as follows:

1. Subledger Applications

   Access this page from the Accounting Setups page in General Ledger. This page is displayed in the context of a primary or secondary ledger. All subledger applications registered with Subledger Accounting are displayed. In this page, select the application to update and the Update Subledger Accounting Options page opens. You can choose to disable Subledger Accounting for a particular application in the Update Accounting Options page of a secondary ledger.

   See: Accounting Setups Page, *Oracle Financials Implementation Guide*

Note: If you have a ledger setup and want to add an event class, run the Subledger Accounting options setup concurrent program.

2. Update Accounting Options

   This page displays the Subledger Accounting options for the ledger and the subledger application. Review and update the options.

   The view for this page depends on the subledger application type (valuation method or nonvaluation method) and the ledger type (primary or secondary). The views are as follows:

   - Launch defaults and ledger options view that displays the accounting program defaults and the event class options for the following:
     - A primary ledger for any subledger application that is a valuation method type or a nonvaluation method type
     - A secondary ledger for a valuation method subledger application
   - Ledger options view that displays the event class options for the secondary ledger for a non-valuation method subledger application

3. Update System Options

   You can define the processing unit size at the event class level to process a large number of items in one commit cycle. A processing unit is the number of transactions processed by the Create Accounting program in one commit cycle. The Create Accounting program processes the default processing unit size at the application level.

Setting Up Subledger Accounting Options

Prerequisites

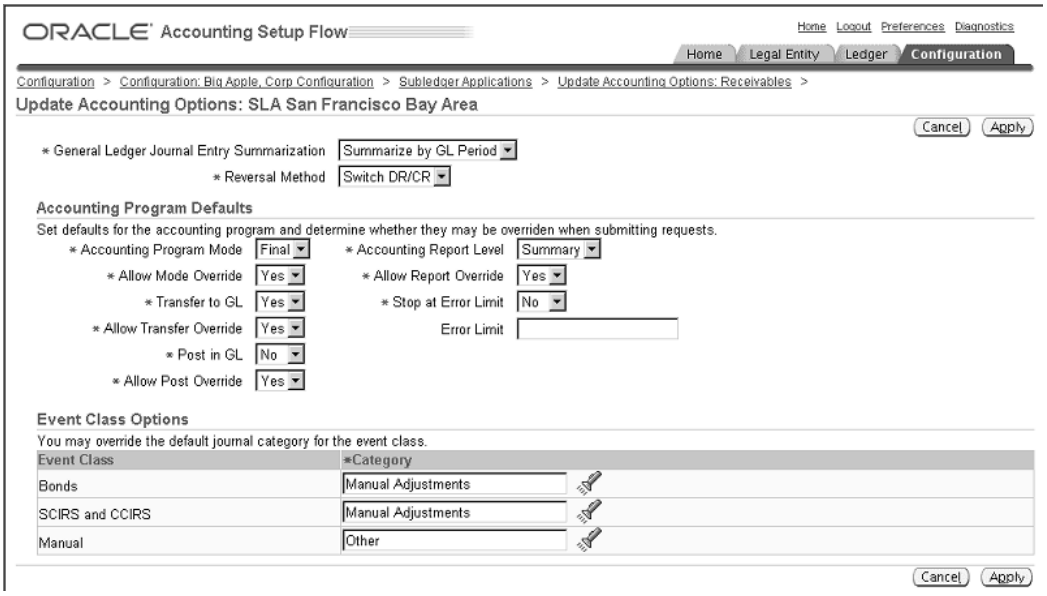
- Set up a subledger application in the Accounting Methods Builder (AMB).

  See: Accounting Methods Builder (AMB) Introduction, page 2-1

- Set up ledgers in General Ledger.

  See: Primary Ledger Setup Steps, *Oracle Financials Implementation Guide* and Secondary Ledger Setup Steps, *Oracle Financials Implementation Guide*

To Update Subledger Accounting Options and System Options



1. In the Accounting Setup Manager, execute a search for a ledger.
2. In the Results region, click the Update Accounting Options icon for a ledger.
3. In the Primary Ledger region or the Secondary Ledger region, click the Update icon for Subledger Accounting Options.
4. In the Subledger Applications page, click the Update Accounting Options icon to update accounting options or the Update System Options icon to define the processing unit size.
5. Update the accounting options as described in the following section, Subledger Accounting Options Setup Description, page 1-3.

Subledger Accounting Options Setup Description

General Options Region

Subledger Accounting ENABLED

The Subledger Accounting option is visible only for secondary ledgers in the ledger options view described in Subledger Accounting Options Setup Pages, page 1-1. Enable or disable the subledger application for the ledger. No entries will be generated by Subledger Accounting for an application if Subledger Accounting is disabled for the ledger.

General Ledger Journal Entry Summarization

The General Ledger Journal Entry Summarization option determines whether subledger journal entries are summarized when they are transferred to General Ledger as described in the table below.

General Ledger Journal Entry Summarization Options

Option	Description
Summarize by GL Period	Default option; indicates that all subledger entry lines with the same GL period, General Ledger journal category, account, entered currency, side, and balance type are summarized into a single General Ledger entry; disabled if ledger uses daily balancing The GL effective date defaults to the last date of the accounting period.
Summarize by GL Date	Indicates that all subledger entry lines with the same GL date, General Ledger journal category, account, entered currency, side, and balance type are summarized into a general ledger entry; default value if Summarize by GL period is disabled The GL effective date is equal to the subledger GL date.
No Summarization	Indicates that the subledger journal entries in Subledger Accounting and General Ledger will have the same level of detail The GL effective date is equal to the subledger GL date.

The table below describes the impact of the summarization options based on whether the journal line type is Summary or Detail.

Impact of Summarization Option

Option	Journal Line Type - Summary	Journal Line Type - Detail
Summarize by GL Period	One journal entry per period; journal entry lines summarized	One journal entry per period; journal entry lines not summarized

Option	Journal Line Type - Summary	Journal Line Type - Detail
Summarize by GL Date	One journal entry per day based upon the GL date; journal entry lines summarized	One journal entry per day based upon the GL date; journal entry lines not summarized
No Summarization	Level of detail in General Ledger is the same as the level of detail in Subledger Accounting.	Level of detail in General Ledger is the same as the level of detail in Subledger Accounting.

Reversal Method

Use the Reversal Method option to determine how the reversal subledger journal entries are generated in Subledger Accounting for a given application and ledger. The options are:

- Switch DR/CR (default): reverses a debit for a credit and vice-versa
- Change Sign: The reversal entry keeps the same side as the original entity, but the sign is changed.

Use Primary Ledger Amount

If Yes is selected, Subledger Accounting calculates the amounts for the secondary ledger using the amounts from the primary ledger. If No is selected, the secondary ledger is not calculated from the primary ledger. This field is only displayed for a secondary ledger if the corresponding subledger application has been enabled for Valuation Method.

Rounding Rule

Use the Rounding Rule option to determine which option to use for rounding. Subledger Accounting rounds to the minimum accountable unit or ledger currency precision. The table below describes the rounding rule options.

> **Note:** For examples described in the Rounding Rule Options table below, assume that the precision is 2 and the minimum account unit is 0.01.

Rounding Rule Options

Option	Description
Up	Amount rounded up. For example, $5.983 is rounded to $5.99.
Down	Amount rounded down. For example, $5.988 is rounded to $5.98.
Nearest	Amount rounded to nearest number. However, if the difference between Up and Down options is equal, the amount is rounded up. For example, $5.985 is rounded to $5.99

Third Party Merge Accounting Options

The table below describes the third party merge accounting options.

Third Party Merge Accounting Options

Option	Description
Transfer of the third party control account balance	Results in the following accounting: • Transfers the control account balance at the merge date from the old third party to the new third party • Reverses and rebooks the existing journal entries that occurred after the merge date • In the case of a partial merge, transfers the balance that corresponds to the transactions that are part of the partial merge
Change of the third party	Updates the existing journal entries by replacing the old third party and site with the new third party and site
No accounting update	No accounting effect

Note: The reporting currency ledgers inherit the third party merge accounting option from the primary ledger.

Accounting Program Defaults Region

The accounting program default options are used when running the Create Accounting program and are applied to the following:

- primary ledgers
- secondary ledgers for applications subject to value method subledger

Accounting Program Default Options

Option	Description
Accounting Program Mode	Determines a default value for the parameter in the standard report submission window when running the Create Accounting program. The value determines how subledger journal entries are created. The options are: • Draft Used to create accounting to determine the accounting impact of their entries. Draft entries can be included on accounting reports but cannot be transferred to General Ledger. A draft entry does not update balances and does not reserve funds. Draft entries can be deleted and recreated with alternative information. Users can alter the associated source transaction or accounting definition. They can alter the application setups in a way that impacts how the subledger journal entry is created. The attributes that are common to both draft and final entries are that they are balanced accounting entries; they have an accounting date; a sequence is assigned to them; and all the data that is populated for a final entry is also populated for a draft entry. • Final Used to create entries that cannot be changed once they are created. Entries are transferred to General Ledger.

Option	Description
Allow Mode Override	Determines whether users can override the value specified in the Accounting Mode parameter when running the Create Accounting program through the standard report submission window.
Transfer to GL	Predefines whether the Transfer to GL and the General Ledger Import should occur automatically when running the Create Accounting program. This value defaults to the Transfer to GL parameter in the standard report submission window when running the Create Accounting program.
Allow Transfer Override	Determines whether users can override the value specified in the Transfer to GL parameter in the previous field when running the Create Accounting program through the standard report submission window.
Post in GL	Predefines whether the GL Posting should occur automatically when running the Create Accounting program. This value defaults to the Post in GL parameter in the standard report submission window when running the Create Accounting program.
Allow Post Override	Determines whether users can override the value specified in the Post in GL parameter when running the Create Accounting program through the standard report submission window.
Accounting Report Level	Determines whether the Create Accounting report is generated in Detail or Summary mode. The Detail mode displays the details for the entries successfully accounted. The value specified defaults to the Accounting Report Level parameter in the standard report submission window when running the Create Accounting program for a batch.
Allow Report Override	Determines whether users can override the value specified in the Accounting Report Level parameter when running the Create Accounting program through the standard report submission window
Stop at Error Limit	Controls the execution of the Create Accounting program. Users can set the Create Accounting program to stop when a certain number of events, specified in the Error Limit field, fail to create subledger journal entries.

Option	Description
Error Limit	Specifies the maximum number of failed events allowed before the Create Accounting program stops creating subledger journal entries when submitting a batch of documents

Event Class Options Region

The table below describes the defaults for event class options that can be overridden.

Defaults for Event Class Options that Can Be Overridden

Options	Description
Journal Category	Defined in the AMB for an event class; can be updated with any valid journal category defined in General Ledger
Use Document Sequence	Determines whether the Subledger Accounting program should use document sequencing to sequence the subledger journal entries for the first event of a document if the event class for that first event is the given event class

2

Accounting Methods Builder

Accounting Methods Builder (AMB) Overview

The AMB enables you to create and modify subledger journal line setups and application accounting definitions. These definitions define the journal entries that enable an organization to meet specific fiscal, regulatory, and analytical requirements. These definitions are then grouped into subledger accounting methods and assigned collectively to a ledger.

By using the AMB, you can define the way subledger transactions are accounted. The AMB includes the following features that are discussed in this chapter:

- Accounting options that determine different characteristics of the journal entry
- Descriptions that appear on the subledger journal header and lines which provide additional information about the journal entry

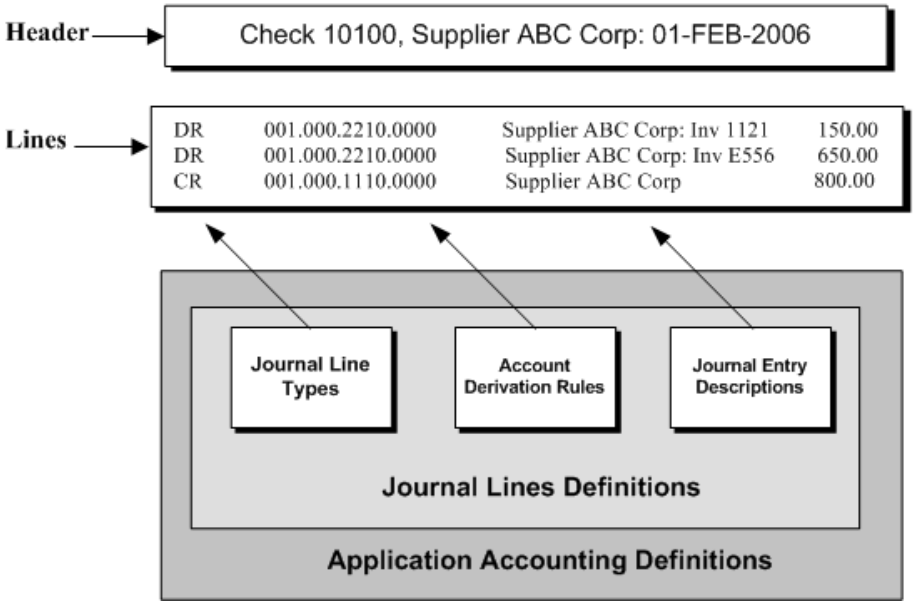
  For example, a subledger journal entry created for a Payables invoice can show the supplier name and invoice number.
- Account derivation rules to construct the accounts for a subledger journal entry line

  Users define various rules in the AMB to determine how a journal entry account is derived. Users can derive accounts segment by segment or as a complete Accounting Flexfield.
- Conditions that determine when subledger journal entry accounts and lines are created

  Some accounts can be used to create a journal entry only in certain circumstances. For example, an asset account can only be used when the Assets flag for an invoice distribution is enabled through the Oracle Payables Invoices window.

The different elements of a subledger journal and their relationships to the AMB are displayed in the diagram below and explained in the subsequent text.

Elements of a Subledger Journal Entry



The AMB includes journal entry setup components to configure each of these elements:

- Journal Line Types: Control journal entry line options such as balance type, side, and summarization
- Journal Entry Descriptions: Control the description for the journal entry headers and lines
- Account Derivation Rules: Control the derivation of Accounting Flexfield combinations for the journal entry lines

The journal entry setup components are associated with journal lines definitions that are attached to application accounting definitions. You can group detailed subledger accounting definitions for different kinds of transactions into consistent sets, each of which addresses different needs. While one application accounting definition can generate subledger journal entries to meet a particular set of requirements, another definition can be defined to satisfy completely different requirements.

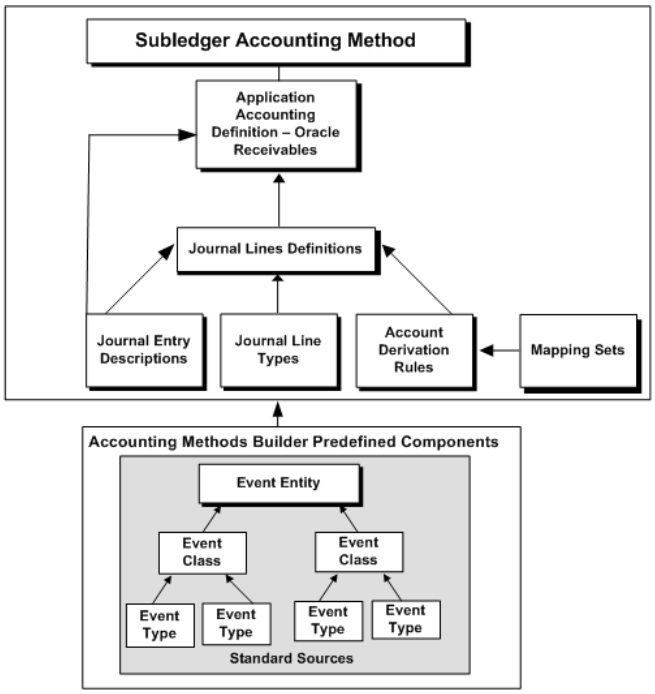
To use application accounting definitions, they must be included in a subledger accounting method and then assigned to a ledger. Users can group accounting definitions from multiple products, such as Oracle Payables, Oracle Receivables, and Oracle Assets into a single accounting method. You can assign a subledger accounting method to multiple ledgers.

As an example of these groupings and assignments, consider a set of definitions set up to create accrual accounting for payables in the U.S. These definitions can be grouped into the U.S. Payables Accrual application accounting definition. Accrual accounting application accounting definitions for each application in the U.S., such as U.S. Payables

Accrual and U.S. Receivables Accrual, can be grouped into the U.S. Accrual Subledger Accounting Method.

The relationship between the various AMB components are displayed in the diagram below and is described in the succeeding text.

Accounting Methods Builder Components



The above diagram shows how the AMB predefined components, standard sources, event entities, event classes, and event types, can be used to create journal entry descriptions, journal line types, account derivation rules, and mapping sets. The mapping sets are used in the setup of account derivation rules. The journal line types, account derivation rules, and journal entry descriptions are assigned to journal lines definitions. The journal lines definitions and optional journal entry descriptions for the journal headers, are assigned at the application accounting definition level. Application accounting definitions are grouped in a subledger accounting method.

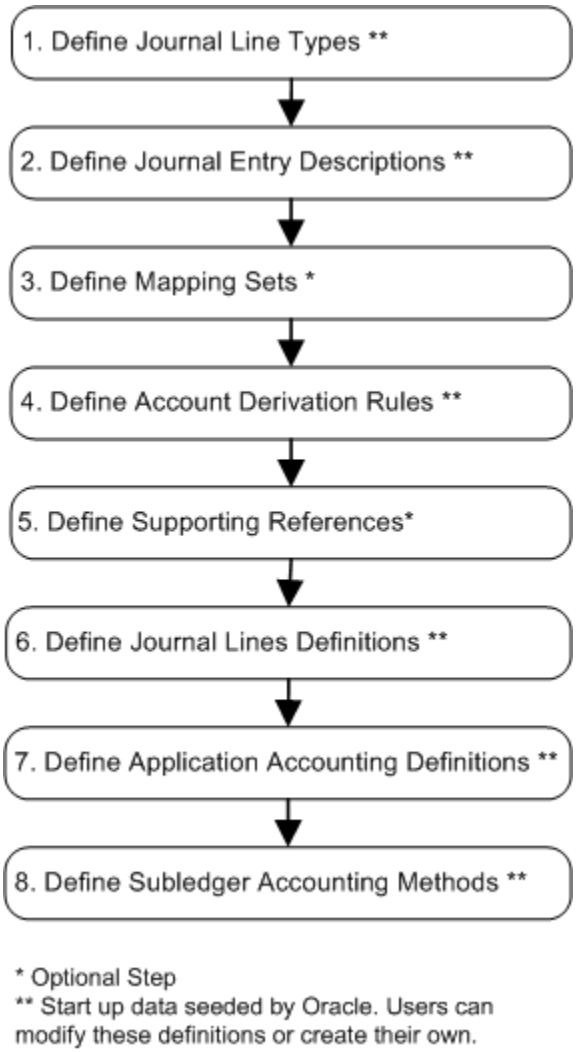
Oracle Applications development provides startup application accounting definitions and at least one subledger accounting method for all products using Oracle Subledger Accounting. If users do not have any special accounting requirements, these startup definitions may meet their needs and the only required setup step is to assign subledger accounting methods to the ledger.

If users have specific accounting requirements that are not met by the startup definitions, they can copy and modify the seeded definitions or create new definitions.

Accounting Methods Builder Process

The Components for Building Accounting Definitions figure below shows the components in the Accounting Methods Builder process for building accounting definitions and is described in the succeeding text.

Components for Building Accounting Definitions



The components in the figure above are used by the Subledger Accounting program to create subledger journal entries. Before creating or modifying any components or definitions, check whether the seeded application accounting definitions meet your requirements. In the event that more detail is required than that provided by the default definitions, modify them or create new ones.

Since the flexibility for creating accounting definitions is dependent on source availability, Oracle subledgers provide standard sources. Create custom sources for use

in accounting definitions.

Step 1. Define Journal Line Types

Set up journal line types for a particular event class and determine the characteristics of the subledger journal entry lines. Also, set up conditions for the use of the journal line type.

This is startup data seeded by Oracle. Modify these definitions or create new ones.

See: Journal Line Types, page 2-29

Step 2. Define Journal Entry Descriptions.

Define the journal entry description for the subledger journal entry. Descriptions are assigned to the journal header and lines.

This is startup data seeded by Oracle. Modify these definitions or create new ones.

See: Defining Journal Entry Descriptions, page 2-47

Step 3. Define Mapping Sets.

Use mapping sets in the account derivation rules setup. By mapping input values to different outputs, mapping sets provide flexibility in the creation of account derivation rules. The use of mapping sets is optional.

See: Mapping Sets, page 2-51

Step 4. Define Account Derivation Rules.

Account derivation rules determine the Accounting Flexfields for subledger journal entries. You can also define conditions that determine when a particular rule is used.

This is startup data seeded by Oracle. Modify these definitions or create new ones.

See: Account Derivation Rules, page 2-57

Step 5. Define Supporting References.

Supporting references may be used as follows:

- to provide additional business information about a subledger journal entry at the header or line level
- to establish a subledger balance for a particular source value or combination of source values for a particular account
- to assist with reconciliation of account balances

- for financial and managerial analysis

The use of supporting references is optional.

See: Defining Supporting References, page 2-76

Step 6. Define Journal Lines Definitions.

Use journal lines definitions to group and assign journal line types, account derivation rules, and journal entry descriptions into a complete set of journal entries within an event class or event type. Share these sets across application accounting definitions for the same application.

The use of journal lines definitions is required.

See: Journal Lines Definitions, page 2-79

Step 7. Define Application Accounting Definitions.

Use application accounting definitions to group journal lines definitions and header assignments for event classes and event types. You can also optionally add one or more supporting references.

Also, indicate whether to create accounting for a particular event class or event type. For example, when using cash basis accounting, you would not create a journal entry to record the accrual of an invoice.

This is startup data seeded by Oracle. Modify these definitions or create new ones.

See: Application Accounting Definitions, page 2-107

Step 8. Define Subledger Accounting Methods.

Group application accounting definitions that comply with a common set of accounting requirements into a subledger accounting method. Each subledger accounting method can be assigned to one or more ledgers.

This is startup data seeded by Oracle. Modify these definitions or create new ones.

See: Subledger Accounting Methods, page 2-118

Copy and Modify Functionality

If you have specific accounting requirements that are not covered by the seeded definitions, use the copy feature included in the AMB to create copies of the seeded definitions and customize them. Also, create new definitions and copy and modify them appropriately.

The copy functionality reduces the need to repeat data entry functions when there are substantial similarities between two definitions. Definitions created by users are not overwritten by upgrades to Subledger Accounting. However, upgrades can still affect

definitions if those definitions use seeded components. Use the merge analysis feature to assess whether any upgrades to the AMB impact any user-defined application accounting definitions.

The copy and modify functionality is provided for the following components of the AMB:

- Subledger accounting methods
- Application accounting definitions
- Journal lines definitions
- Journal line types
- Account derivation rules
- Journal entry descriptions
- Supporting references

Assign custom components only to custom definitions. For example, assign a custom account derivation rule (one that has been copied from an existing account derivation rule and modified) only to a custom journal lines definition. Assign a journal lines definition only to custom application accounting definitions and custom subledger accounting methods.

Use seeded components in custom application accounting definitions.

Transaction and Accounting Charts of Accounts

Both the transaction chart of accounts and the accounting chart of accounts are used extensively in the AMB and are quite distinct. These fields appear in several setup windows.

Transaction Chart of Accounts

The transaction chart of accounts is the chart of accounts for the primary ledger and is referenced when users enter Accounting Flexfields for their transactions. This chart of accounts is employed when users enter and maintain the data required to support the daily operations of a company.

For example, a receivables invoice is recorded in the system. The item, tax, freight, and other Accounting Flexfields that users view and enter for the invoice contain the structure and values from the transaction chart of accounts. Similarly, recording the receipt of goods and invoices as well as the issue of payments are all done in the context of a transaction chart of accounts structure.

Values for Accounting Flexfield sources stored in the transaction objects are taken from

the transaction chart of accounts. Use these source values in the AMB account derivation rules and conditions.

Accounting Chart of Accounts

Use the accounting chart of accounts to create the Accounting Flexfields for subledger journal entries. It is taken from the ledger for which the journal entries are created.

Account derivation rules derive accounts for a specific accounting chart of accounts. The creation of all journal entries by Subledger Accounting is therefore done in the context of the accounting chart of accounts.

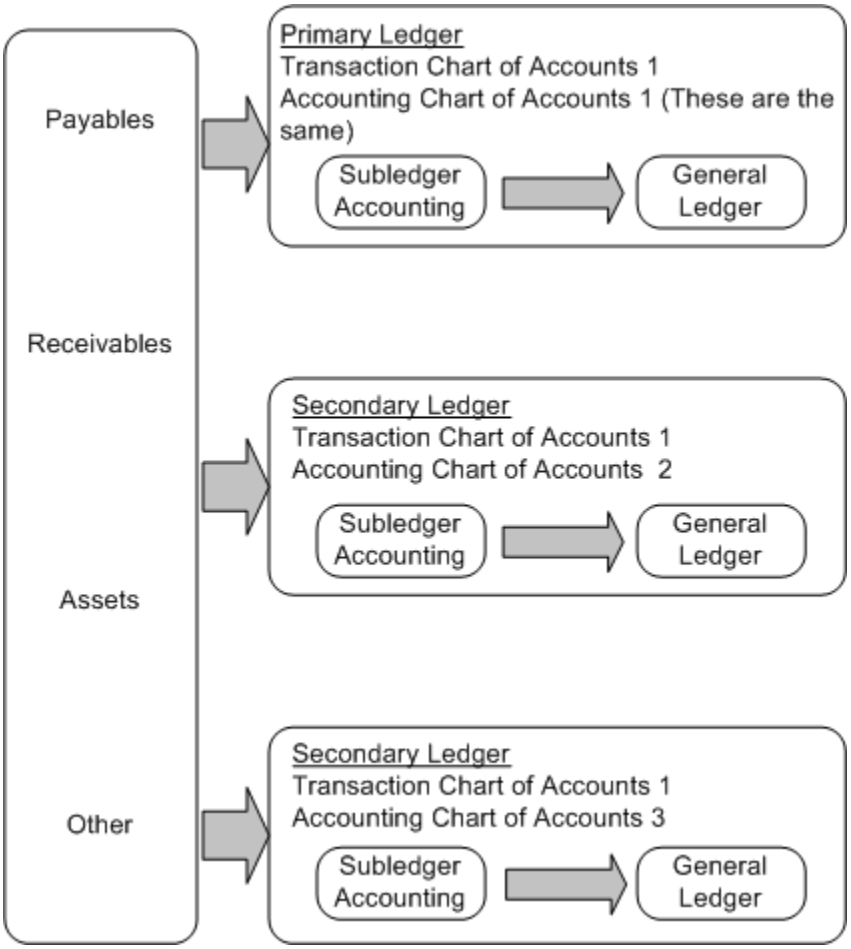
> **Note:** The transaction and accounting charts of accounts are always the same for the primary ledger. They can be different in cases where users create secondary multiple representations.

Multiple Representations

Assign each subledger accounting method to many ledgers. The combination of a subledger accounting method and ledger is called an accounting representation. The primary ledger reflects the primary accounting representation. In the primary ledger, the transaction and accounting charts of accounts are always the same.

Create multiple accounting representations by using secondary ledgers. Due to regulatory or other requirements, the accounting for these ledgers can be different than the accounting for the primary ledger. Each of these ledgers can have a different subledger accounting method assigned to it and is a secondary accounting representation. Create several secondary representations, each with a different currency, chart of accounts, calendar, and set of accounting definitions. An example of multiple accounting representations is described in the figure below.

Multiple Accounting Representations



Example: Multiple Representations and Transaction or Accounting Charts of Accounts

To illustrate the difference between the two charts of accounts, consider a data entry clerk in a French firm who is creating payables invoices in Payables. This individual creates transactions using the charts of accounts from the French primary ledger. The transactions are then used to create accounting events for accounting. The account code combination used during data entry is from the transaction chart of accounts. For the purposes of the illustration, this chart of accounts has a six segment structure:

- Company
- Department
- Cost Center
- Account

- Product
- Sub-Product

Assume that French local requirements include a statutorily mandated Reporting Chart of Accounts for financial reporting. In most environments, both transaction entry and accounting representation is done in the context of a single ledger. It is normal to create the accounting for this transaction using the same chart of accounts as that used for transaction entry. The Reporting Chart of Accounts is used for both transaction and accounting charts of accounts. These two charts of accounts are always the same in the primary ledger.

In addition to the Reporting Chart of Accounts, assume that the firm requires a detailed Management Chart of Accounts for analytical purposes. This Management Chart of Accounts has a four segment structure:

- Company
- Department
- Cost Center
- Account

Using the AMB, the firm can create accounting for a secondary representation in a secondary ledger, which is based on a different currency, chart of accounts, calendar, and set of accounting definitions.

In this example, it is assumed that the firm's management requires a different chart of accounts for analytical purposes. This is a secondary representation and uses the Management Chart of Accounts. When accounts and journal entries are created using the AMB, they are created for the accounting chart of accounts. The creation of all journal entries by Subledger Accounting in the secondary ledger is therefore done in the context of this Management Chart of Accounts.

Using the Transaction and Accounting Chart of Accounts

The transaction and accounting charts of accounts are both optional for application accounting definitions and subledger accounting methods. If these charts of accounts are not used, then the AMB uses the chart of accounts assigned to the primary ledger as a default.

You can create application accounting definitions and subledger accounting methods that are completely independent of the transaction and accounting charts of accounts. Oracle uses definitions of this kind for startup data since they are created before the user has decided upon the definition of their charts of accounts.

However, some features of the AMB are dependent on the transaction or accounting chart of accounts. If the transaction chart of accounts is defined, then its individual segments are not available for use in application accounting definitions. If the

accounting chart of accounts is not defined, then you cannot set up rules to derive values for individual segments with the exception of Accounting Flexfield qualifier segments.

Assigning the Transaction and Accounting Chart of Accounts

If any component of an account definition is set up with a particular transaction or accounting chart of accounts, then it can only be assigned to an overlying definition with the same transaction or accounting chart of accounts. For example, assign a mapping set defined for an application with a particular accounting chart of accounts only to an account derivation rule with the same accounting chart of accounts.

As another example, if an application accounting definition is defined with a particular accounting chart of accounts, then it must be assigned to a subledger accounting method with the same accounting chart of accounts. Furthermore, you can assign this subledger accounting method only to a ledger with the same matching chart of accounts.

The transaction and accounting charts of accounts cannot be different if the subledger accounting method is to be assigned to the primary ledger. For the setup of a secondary accounting representation, while the accounting chart of accounts must be equal to the chart of accounts used by the ledger, the transaction chart of accounts can be different.

Chart of Accounts Mapping

A chart of accounts mapping is assigned at the ledger level and can be used to map Accounting Flexfield combinations from the transaction chart of accounts to the accounting chart of accounts. When subledger journal entries are generated for multiple representations, a chart of accounts mapping may be necessary to obtain values for the accounting chart of accounts in the secondary ledger.

A chart of accounts mapping is required if the following conditions are met:

- The transaction chart of accounts is different than the accounting chart of accounts.
- The account derivation rule is by Accounting Flexfield with a value type of Source.

  In this scenario, the account derivation rules create accounts based on the transaction chart of accounts. In the case of the primary ledger, the derived account is the same in both the transaction and accounting charts of accounts, which are the same. However, in a secondary ledger, the account created by an account derivation rule, based in this case on the transaction chart of accounts, has a structure different than that of the secondary ledger's accounting chart of accounts. In this case, you need to map Accounting Flexfield combinations from the transaction chart of accounts to the accounting chart of accounts.

  See: Account Derivation Rules, page 2-57

The use of a chart of accounts mapping imposes the following limitation: the level of detail in the transaction chart of accounts must be greater or equal to the level of detail

in the accounting chart of accounts. There should be a many to one relationship in the mapping of the transaction chart of accounts to the accounting chart of accounts. One or more Accounting Flexfield combinations from the transaction chart of accounts can be mapped to one and only one combination in the accounting chart of accounts.

Event Model

Accounting events represent transactions that have a financial accounting impact. Examples of accounting events are issuing an invoice and disposing an asset. Financial accounting information can be recorded for these events. Accounting events cannot be compared to system events and programs that update transaction tables; instead they should be analyzed from a business perspective. Events are captured when transactions are committed in the subledgers.

As an example, a Payables invoice is created, then approved, possibly adjusted, and then paid or canceled. The accounting events representing these transactions can create one or more subledger journal entries and subsequently link the originating transaction to its corresponding journal entries.

Accounting events are categorized into event types. Event types are grouped into event classes that in turn are grouped into event entities. These groupings play a prominent role in the setup of the AMB. The definition of several components in the AMB is by event class or event type.

See:

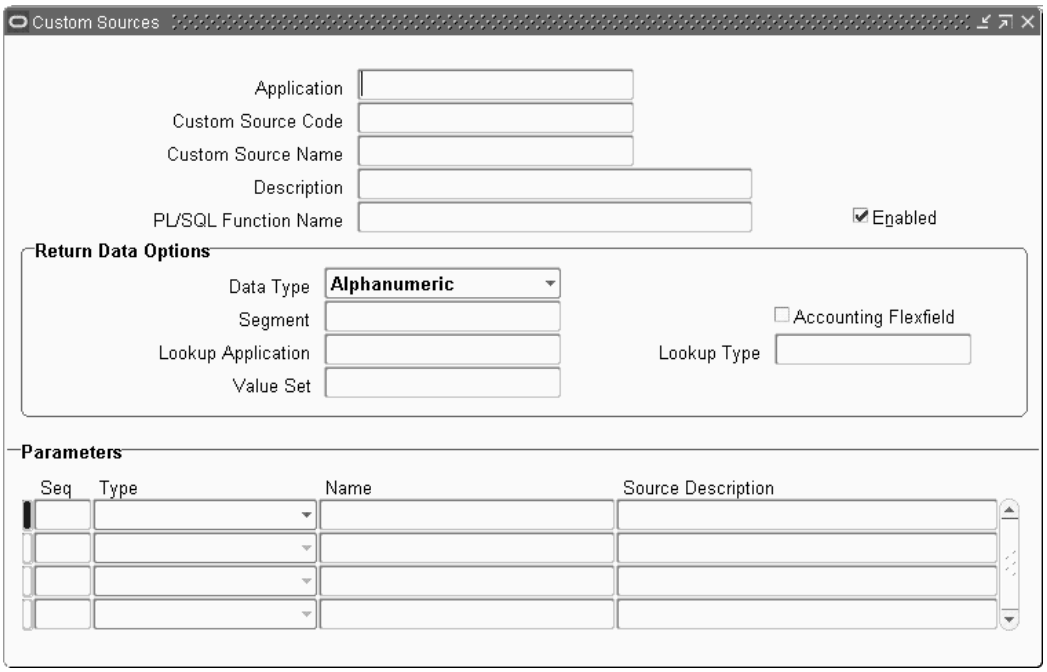
- Accounting Methods Builder (AMB) Introduction, page 2-1

Custom Sources

Extend the list of sources available to application accounting definitions. Using standard and system source values as parameters, write PL/SQL functions that create custom sources.

Defining Custom Sources

In the Custom Sources window, define custom sources using seeded sources and constant values when sources required for the definition of accounting rules are not provided as seeded sources.



The table below describes selected fields in the Custom Sources window.

Selected Fields in the Custom Sources Window

Field	Description
Enabled	Retains the default to make the source available for use
Segment	Marks a source as a segment for an Accounting Flexfield
Accounting Flexfield	Marks a source as an Accounting Flexfield. If selected, the Lookup Application, Lookup Type, and Value Set fields are disabled.
Lookup Application	Application to associate with a lookup type. If selected, the Value Set field is disabled.

Field	Description
Value Set	The list of values includes all enabled independent and table-validated value sets and enforces the following rules: • Data type is not date. • The Accounting Flexfield check box is disabled. • No lookup application is selected.
Seq	Sequence in which parameters are described in the plsql function name
Type	Source type
Name	Parameter name

Accounting Attributes Guideline

The accounting program uses accounting attributes values to create subledger journal entries. The types of accounting attributes values are as follows:

- Values that are subject to special processing or values that are stored in named columns in journal entry headers and lines

  Examples of accounting attributes of this type are Entered Currency Code and Entered Amount.

- Values that control the behavior of the subledger program when processing a specific accounting event or transaction object line

  Examples of accounting attributes of this type are Accounting Reversal Indicator and Multiperiod Option.

Each accounting attribute is associated with a level:

- Header to create subledger journal entry headers
- Line to create subledger journal entry lines

Accounting Attribute Assignments

The accounting program derives the values of accounting attributes by looking at the sources that are assigned to them. Almost all accounting attributes have sources assigned at the event class level. Depending on the accounting attribute, the accounting attribute assignment defaulted from the event class can be overridden on journal line types or application accounting definitions.

Post-Accounting Programs

A Post-Accounting program is a container for accounting classes. Subledger applications use the Post-Accounting program assignment to determine which journal entry lines to retrieve for a particular process. For example: for mass-additions, Oracle Payables needs to define a Post-Accounting program to identify the journal entry lines that need to be pushed to Assets.

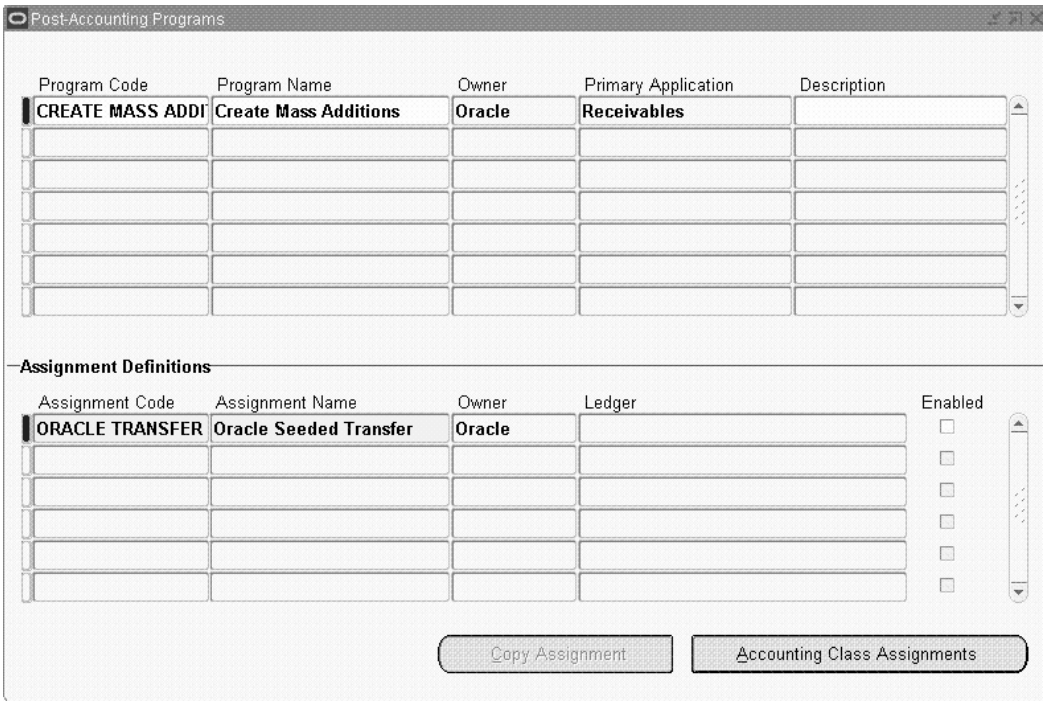
Defining Post-Accounting Programs

In the Post-Accounting Programs window, define Post-Accounting Programs and create assignments that may be associated with a ledger.

In the Accounting Class Assignments window, assign accounting classes to an assignment definition.

Seeded programs and assignment definitions cannot be deleted or updated. You can copy a seeded assignment definition and modify the copy.

To Define Post-Accounting Programs



The table below describes selected fields and buttons in the Post-Accounting Programs window.

Selected Fields and Buttons in the Post-Accounting Programs Window

Field or Button	Description
Owner	Automatically populated. If seeded by Oracle developers, the owner is Oracle. Otherwise, the owner is User.
Primary Application	Defaults from the responsibility
Ledger	Ledger to seed ledger-specific assignments; disabled for assignment definitions seeded by Oracle development Enable only one assignment definition for a specific ledger. Assignments created for a specific ledger override the ledger-independent assignments.

Field or Button	Description
Enabled	If selected, makes the program assignment available for use
Accounting Class	Opens the Accounting Class Assignments window

Note: The following fields cannot be updated once the record is saved:

- Program Code
- Assignment Code
- Ledger

Downloading Post-Accounting Programs

You can download Post-Accounting Programs using the following syntax:

FNDLOAD <username>/<password>[@connect]0 Y DOWNLOAD @XLA:patch/115/import/xlapgseed.lct <datafile> XLA_POST_ACCT_PROGS APPLICATION_ID=<application_ID>

Business Flows

Use business flows to establish a link between the accounting of transactions that are related both within the same application and across applications. With this link, you can preserve key accounting information across related transactions instead of using the same set of rules to derive this information.

The purpose of business flows is:

- Preserve General Ledger accounts or segment values across journal entries of related transactions within a business flow
- Ensure proper General Ledger balances

A business flow is a series of logically related business transactions and their accounting where the creation of one transaction causes the creation of another transaction which itself can result in another transaction.

For example, when goods are received, an invoice is entered and the invoice is paid. The business flow at the transaction level is:

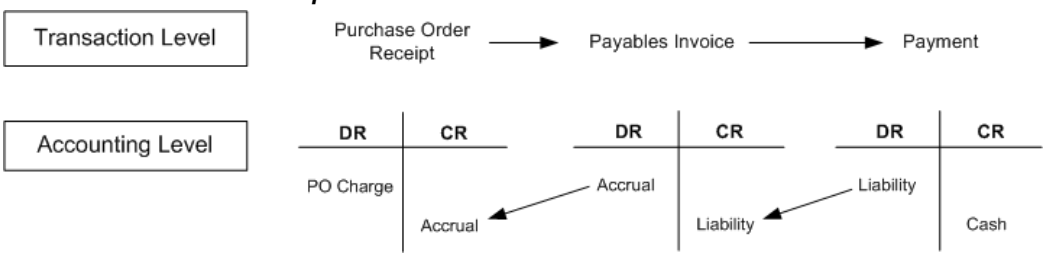
1. The receiving transaction is entered to acknowledge the arrival of the goods.
2. The invoice is entered to acknowledge that the supplier is owed for the goods and therefore references the receipt transaction.
3. The payment is created to satisfy the amount owed on the invoice and therefore references the invoice.

The business flow at the accounting level is:

1. The receipt generates an entry to the purchase order charge account.
2. This entry is offset by an accrual entry representing a future invoice liability.
3. The invoice reverses this accrual entry and creates the invoice liability, and the accounting for the payment reverses the invoice liability and generates the entry reducing the company's cash account.

The diagram below illustrates this example.

Basic Business Flow Example



> **Note:** In the context of business flows, upstream refers to a transaction and its accounting that occurred before the current transaction. Downstream refers to a transaction and its accounting that come after the current transaction. For example, an invoice is upstream from the payment and a payment is downstream from the invoice.

In a business flow, it may be unreliable to copy the General Ledger account entered on an upstream transaction to the current journal entry. This is because the AMB provides the flexibility to override certain Accounting Flexfield values such that the General Ledger account on the transaction is different from the General Ledger account on its journal entry. The accounting side of a business flow is not preserved if the downstream journal entry copies the General Ledger account from the upstream transaction, which was actually accounted to a different General Ledger account.

Additionally, you can implement accounting rules that have identical conditions, but the source values used by these conditions can change between the time of the original entry and the time of the current entry. For example, a source can be a date or a project

number.

However, you can copy accounting information from the actual journal entry of a related transaction instead of evaluating the same set of conditions or copying static transaction values. In the AMB, define rules that permit a transaction's accounting to inherit certain values instead of having them determined from sources, rules, or conditions. These values are inherited from either the journal entries of a related transaction in the initial stage of the business flow or from the other side of the current journal line.

Developers provide the identifiers that link transactions in the business flow. These links are provided in the transaction objects. Subledger Accounting uses these links, along with the accounting rules, to determine the means by which accounting data is copied.

Business Flows Features

Business Flow Method

The business flow method specifies how a journal line obtains certain journal entry values including accounting attributes for a journal entry. A business flow method is assigned to a journal line type in the Journal Line Types window.

Business Flow Method Options

Option	Description
None	Retains the existing business rules enforced by the Journal Line Types window. This option has no impact on the accounting program and the journal line does not rely on any other journal entry. Journal entries are created using the definitions and conditions assigned to the various journal entry components.

Option	Description
Prior Entry	Instructs the Subledger Accounting program to: • Copy the entire General Ledger account and certain accounting attribute values from the journal entry of an upstream transaction • Optionally copy the journal entry description into the current entry instead of assigning a separate description See: Copy from Prior Journal Entry Business Flow Method Process, page 2-22
Same Entry	Instructs the Subledger Accounting program to build the General Ledger account using segments from the offsetting entry of the current journal line. For example, it provides the option to overlay the balancing segment value on the credit side of the entry with the balancing segment value from the debit side. This option does not copy the accounting attribute values. It provides the ability to copy the journal entry description instead of assigning a separate description.

Business Flow Class

The business flow class is a user-defined lookup that can be assigned to a journal line type and used by more than one application. The Subledger Accounting program uses the business flow class to identify the journal entry line in the initial stage of the business flow from which current journal entries copy certain journal entry values.

Business Flow Setup Features

Set up business flow features in the following windows:

- Journal Line Types Window, page 2-21
- Journal Lines Accounting Attribute Assignments, page 2-21
- Journal Lines Definitions Window, page 2-21

Journal Line Types Window

Set up the following in the Journal Line Types window:

- Assign a business flows class to a journal line type
- Select a business flows method

See: Defining Journal Line Types, page 2-31

Journal Lines Accounting Attribute Assignments Window

The Journal Lines Accounting Attribute Assignments window displays all accounting attributes assigned to an event class. If the Inherit check box is enabled, the values for the selected attributes are inherited and are not available for update or entry.

Journal Lines Definitions Window

Set up the following in the Journal Lines Definitions window:

- Assign a journal line type to a journal lines definition
- For Same Entry and Prior Entry, indicate that the journal lines definition inherits the journal entry description for the journal line type
- For the Same Entry and None business flows method, assign account derivation rules
- For the Same Entry and None business flows method, optionally inherit accounting segment values

See: To Define Journal Lines Definitions, page 2-81

Business Flows Setup Considerations and Tasks

In setting up business flows, developers and users should perform the following steps:

1. Evaluate accounting dependencies between transactions to understand the accounting relationship between and across accounting events.

   In many business flows, it is worth preserving and propagating key accounting data to all transactions within the business flow. For example, developers can use the balancing segment value of a purchase order distribution on both the invoice and payment related to the purchase order.

2. For the purpose of Prior Entry inheritance, evaluate references between related accounting events including links across applications, such as a Purchasing receipt to a Payables invoice, and within the application, such as a Receivables invoice to a Receivables cash receipt.

   Applications involved in the accounting of transactions involved in the business

flow must agree on a consistent means of identifying distributions.

3. For the Same Entry Method, evaluate accounting needs within a single transaction where key values need to be consistent across both sides of the journal entry for a single transaction.

4. Ensure that a transaction distribution has a means of identifying a single transaction distribution with which it has a one-to-one relationship.

   For example, a Payables invoice distribution references only one Purchasing distribution. This information is typically captured during the creation of the transaction at the final stages of the business flow and needs to be at the level of granularity consistent with the accounting of the transaction.

5. Seed necessary lookups for the business flow class.

6. Seed journal line types and journal lines definitions for business flows to act effectively.

7. Include and populate applied to columns in the transaction objects.

Copy from the Prior Journal Entry Business Flow Method Process

The Prior Journal Entry method process is:

1. The Subledger Accounting program uses the applied to accounting attributes to identify the accounting for a transaction or event upstream in the business flow.

2. The Subledger Accounting program searches the accounting event for entries having the same business flow class as the entry currently being created.

   > **Note:** In budgetary control mode, the Subledger Accounting program ignores draft entries for business flows since Draft equates to funds checking which does not persist.

3. Upon finding a match, the Subledger Accounting program copies certain values from this entry to the current entry.

Copy from Prior Entry Example

This example includes the following steps based on the purchase order described in the table below which describes two distributions for the purchase order.

Purchase Order Distributions

Distribution ID	Distribution Amount	Charge Account	Accrual Account
1011	75.00	01-101-Exp	01-101-Accr
1012	25.00	01-102-Exp	01-102-Accr

1. A receipt for this purchase order is entered and accounted as described in the table below.

Journal Line Types Name	Event Class	Side	Business Flow Method	Business Flow Class
PO Charges	Goods Received	DR	None	NULL
PO Accruals	Goods Received	CR	None	Purchased Goods

2. The Subledger Accounting program uses the journal line types in the table above to create journal entries as described in the table below.

   Note: The journal line type used to create an entry is not stored on the entry and it is referenced only for clarity.

Goods Received Accounting Event Entry

Line Number	PO Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
1	1011	01-101 Exp	75.00		NULL	PO Charges
2	1012	01-102-Exp	25.00		NULL	PO Charges

Line Number	PO Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
3	1011	01-101-Accr		75.00	Purchased Goods	PO Accruals
4	1012	01-102-Accr		25.00	Purchased Goods	PO Accruals
		Totals	100.00	100.00		

The following notes relate to the table above.

- Lines 1 and 2 were created using the journal line type PO Charges, which does not use business flow functionality and has no business class.
- Lines 3 and 4 were created using the journal line type PO Accruals, which has no business flow method but does have a business flow class of Purchased Goods that is stored on the resulting lines. It is possible to have a journal line that has no business flow method but does have a business flow class.
- The GL account for all four lines was created using basic account derivation rules that copy the account from the PO distributions.

3. An invoice is entered and matched to the purchase order.

   The liability assigned to the invoice is 01-000-Liab. The table below describes the invoice distributions.

Invoice Distributions

Distribution Number	Distribution ID	Distribution Amount	GL Account	Applied to Distribution ID
1	201	75.00	01-117-Chrg	1011
2	202	25.00	01-118-Chrg	1012

4. The invoice is accounted.

   The Subledger Accounting program uses the journal line types described in the

table below to create a journal entry for the Invoice Validated accounting event.

Journal Entry for Invoice Validated Account

Journal Line Type Name	Event Class	Side	Business Flow Method	Business Flow Class
AP Accruals	Invoice Validated	DR	Prior Entry	Purchased Goods
AP Inv Liability	Invoice Validated	CR	None	NULL

5. The accounting for the invoice creates the journal entry lines described in the table below.

Invoice Validated Accounting Event Entry

Line Number	Invoice Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
1	201	01-101-Accr	75.00		Purchased Goods	AP Accruals
2	202	01-102-Accr	25.00		Purchased Goods	AP Accruals
3	201	01-000-Liability		75.00	Purchased Goods	AP Inv Liability
4	202	01-000-Liability		25.00	NULL	AP Inv Liability
		Totals	100.00	100.00		

Lines 1 and 2 of the journal entry of the Invoice Validated accounting event are created as follows:

1. The Subledger Accounting program uses the identifiers in the Applied to Distribution column in the Invoice Distributions table, page 2-24, to find the most recent journal entry for those distributions.

These values are entered in the PO Distribution ID column of the Goods Received Accounting Event Entry table, page 2-23.

2. The Subledger Accounting program searches this entry for lines that have the same business flow class as the current entry.

   In this example, PO distributions 1011 and 1012 each occur twice in the journal entry as described in the Goods Received Accounting Event Entry table, page 2-23.

   Only lines 3 and 4 of the Goods Received accounting event have the same business flow class as the current lines, which are described in the Invoice Validated Accounting Event Entry table, page 2-25.

3. The Subledger Accounting program copies the GL account in lines 3 and 4 of the Goods Received Accounting Event Entry table, page 2-23, from these lines onto the current lines, which are described in the Invoice Validated Accounting Event Entry table, page 2-25.

   Had the General Ledger account described in the Invoice Distributions table, page 2-24 from the invoice distributions been used, the accounts credited on lines 3 and 4 of the Goods Received Accounting Event table, page 2-23 would never have been reversed leading to unbalanced General Ledger accounts.

   > **Note:** There is no special rule used to derive the invoice liability account. The liability account on lines 3 and 4 of the Invoice Validated Accounting Event Entry table, page 2-25 are taken directly from the General Ledger account specified on the invoice itself.

Copy from the Same Entry Business Flow Method Process

When the business flow method is Same Entry, specify which accounting segment values should be copied from one side of the current entry to the other side of the current entry. For example, the balancing segment value used on the debit side of an entry can be copied to the credit side.

The purpose of the Same Entry business flow method is to support cases where certain General Ledger account segment values must be preserved throughout the life of the business flow. An example is when the business process requires that a cost center incurring an expense must also bear the invoice liability and cash outlay.

Copy from Same Entry Example

Consider the example described in the table below. For this entry, the General Ledger account for lines 3 and 4 was taken directly from the invoice header. However, this does not spread the liability across the cost center (101, 102) that incurred the cost, which is borne entirely by cost center 000.

Line Number	Invoice Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
1	201	01-101-Accr	75.00		Purchased Goods	AP Accruals
2	202	01-102-Accr	25.00		Purchased Goods	AP Accruals
3	201	01-000-Liability		75.00	Purchased Goods	AP Inv Liability
4	202	01-000-Liability		25.00	NULL	AP Inv Liability
		Totals	100.00	100.00		

It is not sufficient to create an account derivation rule that takes the cost center value from the invoice distributions and overlays it onto the liability account from the invoice header. To do so would result in the Invoice Validated event journal entry described in the table below.

Invoice Validated Event Journal Entry

Line Number	Invoice Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
1	201	01-101-Accr	75.00		Purchased Goods	AP Accruals
2	202	01-102-Accr	25.00		Purchased Goods	AP Accruals
3	201	01-117-Liability		75.00	Purchased Goods	AP Inv Liability
4	202	01-118-Liability		25.00	NULL	AP Inv Liability

Line Number	Invoice Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
		Totals	100.00	100.00		

This is incorrect because the cost center values (117 and 118) used on lines 3 and 4 are not the same as those on lines 1 and 2 (101 and 102), which results in an imbalance in all four General Ledger accounts. The values must be copied from actual journal entry lines to ensure that the correct accounts are built.

The correct accounts are shown in the GL Account column in the table below.

Invoice Validated Accounting Event Entry

Line Number	Invoice Distribution ID	GL Account	Debit	Credit	Business Flow Class	Created Using Journal Line Type
1	201	01-101-Accr	75.00		Purchased Goods	AP Accruals
2	202	01-102-Accr	25.00		Purchased Goods	AP Accruals
3	201	01-101-Liability		75.00	Purchased Goods	AP Inv Liability
4	202	01-102-Liability		25.00	NULL	AP Inv Liability
		Totals	100.00	100.00		

To accomplish this, the business flow method on the journal line type AP Inv Liability is changed from None to Same Entry. To create the General Ledger account, the journal lines definition has two rows in the Account Derivation Rules tab: one to derive an entire account (All Segments) and the other enabled to inherit the balancing segment value.

The journal entry is created as follows:

1. The Subledger Accounting program determines that the business flow method on journal line type AP INV Liability is Same Entry. For this journal line type, the Side

is Credit as described in lines 3 and 4 of the Invoice Validated Accounting Event Entry table, page 2-28.

2. After the debit side lines are created, the Subledger Accounting program returns to processing the credit lines and uses a basic account derivation rule to get the liability account from the invoice header, which is 01-000-Liab in this example.

3. The Subledger Accounting program copies the cost center segment value on the debit lines and overlays it onto the balancing segment of the credit lines as described in the GL Account column in the Invoice Validated Accounting Event Entry table, page 2-28.

4. The cost center segment values on the invoice distribution, described in the Invoice Distributions table, page 2-29, are not used, thereby maintaining the integrity of the General Ledger account balances for the appropriate cost center segment values from the receiving through the invoicing parts of the business flow.

Invoice Distributions

Distribution Number	Distribution ID	Distribution Amount	GL Account	Applied to Distribution ID
1	201	75.00	01-117-Chrg	1011
2	202	25.00	01-118-Chrg	1012

Journal Line Types

This section includes the following topics:

- Journal Line Types Features, page 2-29
- Defining Journal Line Types, page 2-31

Journal Line Types Features

Journal line types are defined for a particular event class. They must then be assigned to a journal lines definition along with supporting references, account derivation rules, and journal entry descriptions.

The definition of a journal line type includes the following features:

- Subledger Accounting uses rounding class along with the transaction rounding reference to group journal lines tighter and calculate transaction rounding.

Subledger transaction rounding differences can occur when a transaction has multiple distributions.

- The journal entry line can have an actual, budget, or encumbrance balance type.

  For products like Oracle public sector applications that use encumbrance accounting, separate journal line types can be created for encumbrance lines.

- Journal line types specify if the journal line is to be a debit, credit, or gain/loss line.

  For example, when a Payables invoice is generated, the liability account should normally be credited. The journal line type must therefore specify the Side option as Credit. On the other hand, the payment of the Payables invoice must be accounted with a debit to the liability account. A separate journal line type must be defined to create this debit line.

  The gain/loss amount is the difference in the ledger currency due to foreign currency fluctuations. Gain or loss amounts occur when two related transactions, such as an invoice and its payment, are entered in a currency other than the ledger currency, and the conversion rate fluctuates between the time that the two are accounted.

- Users can specify whether to merge matching journal entry lines.

- Users can specify whether the gain or loss has been calculated in the primary ledger so that the gain or loss amount is not converted to the reporting currency or non-valuation method secondary ledgers.

- Users can specify whether to derive journal entry components from a related journal entry.

  The business flow method determines if and how a journal line should inherit journal entry values.

  See: Business Flow Method, page 2-19 and To Define Journal Line Types, page 2-31

- Users can specify whether to apply multiperiod accounting to a journal line type.

  See: Multiperiod Accounting, page 2-90

- Journal entry lines are transferred to General Ledger in summary or detail mode.

- Users can define conditions to restrict the use of a journal line type by controlling when a particular journal line type is used by the Subledger Accounting program.

- See: Defining Conditions for Journal Line Types, page 2-41

- Users can assign accounting attributes.

  If an accounting attribute is relevant to the accounting event's underlying transaction, then its value is required to generate subledger journal entries for the

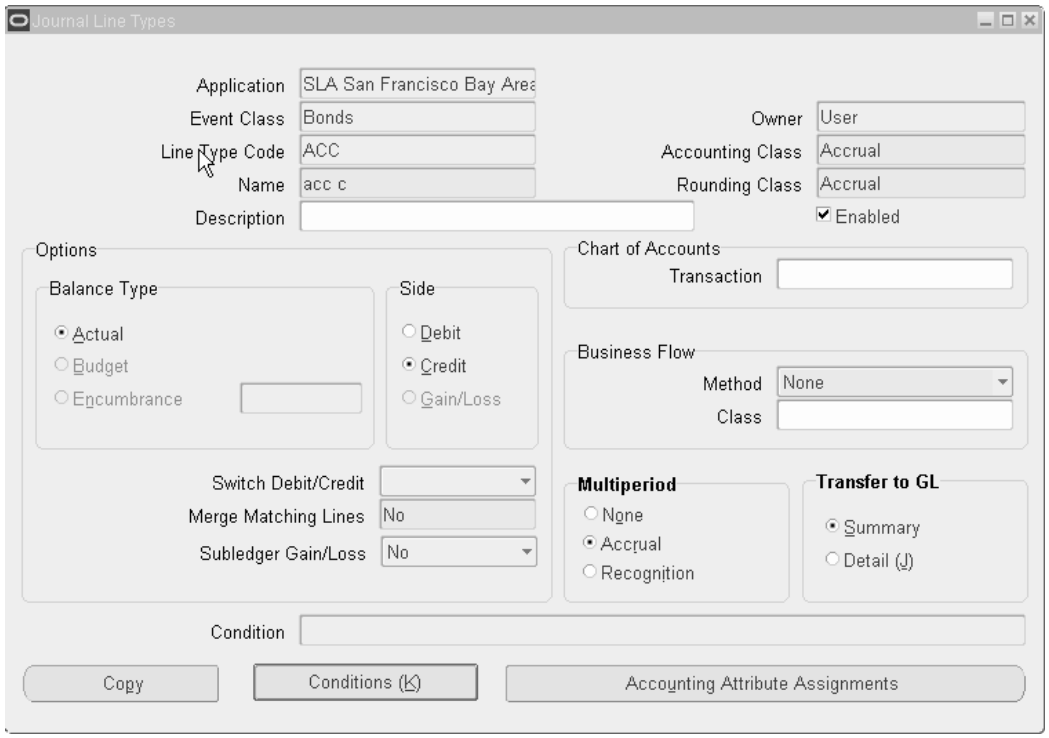
transaction. By assigning standard sources to accounting attributes in the Accounting Attributes window, you can use standard source values as the values for accounting attributes.

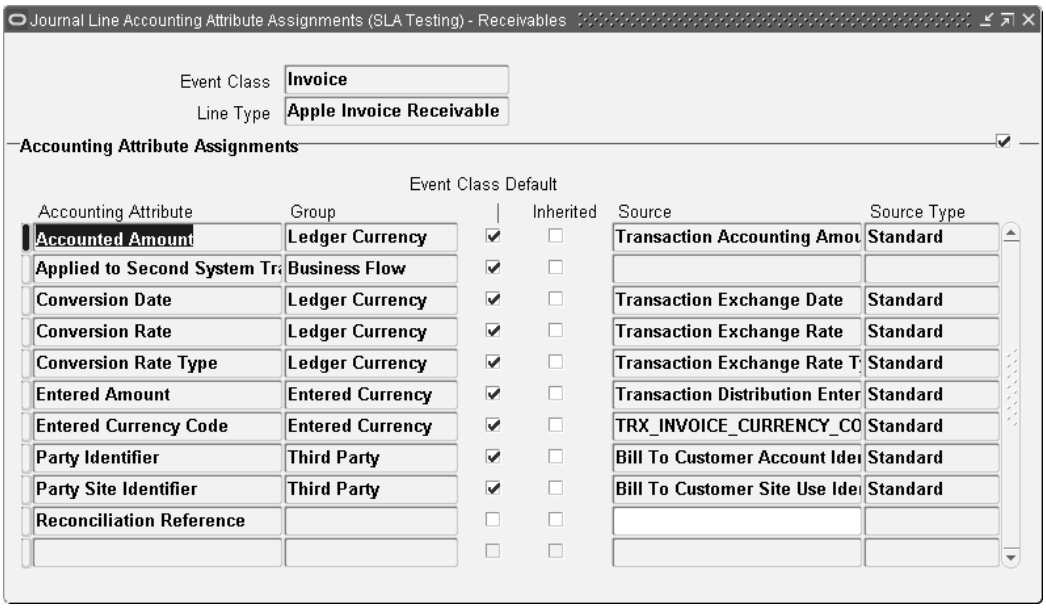
See: Accounting Attributes Guideline, page 2-14and To Define Journal Line Types, page 2-31

Defining Journal Line Types

This section includes the following sections:

To Define Journal Line Types





The table below describes selected fields and buttons in the Journal Line Types window.

Selected Fields and Buttons in the Journal Line Types Window

Field, Region, and Button	Description
Application	Automatically populated with the application name associated with the user's responsibility.
Line Type Code	**Note:** Users cannot modify a seeded journal line type or any other seeded component as it could get overwritten in an upgrade. Instead users can copy the seeded type and then modify it appropriately. The copied journal line type has an Owner type of User. The list of values displays the component name and the owner to distinguish between seeded and user-defined components.
Name	Appears in the list of values when assigning the journal line type to a journal lines definition.

Field, Region, and Button	Description
Accounting Class	Shared across applications and enables users to classify journal entry lines. For example, when a receipt is matched to a purchase order and the accrual method is On Receipt, an accrual journal line is created upon receipt creation. When the Payables invoice is matched to a purchasing document, Payables creates a journal line reversing the original accrual. In this case, Purchasing and Payables define journal line types to generate these accruals and both of them can assign the accounting class Accrual. Accounting classes are defined using an extensible AOL lookup type. The list of values for this field contains all accounting classes that are seeded but users can add new accounting classes.
Rounding Class	Defaults to the accounting class. The rounding class, along with the transaction rounding reference accounting attribute, groups lines together in order to determine whether rounding is necessary.
Enabled	If selected, makes this journal line type available for use.
Encumbrance	If this balance type is selected and the business flow method is not Prior Entry, an encumbrance type must be selected from the drop-down list. See: Defining Encumbrance Types, *Oracle General Ledger User Guide* This field is disabled if Prior Entry is selected as the business flow method or if Accrual or Recognition is selected as the Multiperiod option.

Field, Region, and Button	Description
Side	A Gain/Loss journal line type creates a debit line for a loss and a credit line for a gain. The gain/loss side journal line type is used exclusively for the gain or loss amount automatically calculated by Subledger Accounting and can only be defined for the actual balance type. **Note:** For journal line types with a side of Gain/Loss, the following accounting attributes are not displayed in the Accounting Attributes Assignments window when accessed from this window: • Applied to Application ID • Applied to Distribution Type • Applied to Entity Code • Applied to First Distribution Identifier • Applied to First System Transaction Identifier • Multiperiod End Date • Multiperiod Option • Multiperiod Start Date • Conversion Date • Conversion Rate • Conversion Rate Type • Entered Amount • Entered Currency Code **Note:** If the business flow method Prior

Field, Region, and Button	Description
	Entry or Same Entry is selected, the Gain/Loss option cannot be selected. The Gain/Loss option can only be selected if the business flow method is set to None and the Multiperiod option is also set to None.
Switch Debit/Credit	Determines whether negative amounts will result in negative amounts on the same side or positive amounts on the opposite side. **Note:** If the Side is Gain/Loss, the Switch Debit/Credit field is disabled.

Field, Region, and Button	Description

Merge Matching Lines	Summarizes subledger journal lines within each subledger entry. Journal entry lines with matching criteria are merged.
	
	The possible values are:
	
	• All: All matching lines within a subledger journal entry with the same values for the following attributes:
	  • Accounting Class
	  • Rounding Class
	  • Transaction Rounding Reference
	  • Switch Side flag
	  • Gain or Loss flag
	  • Business Flow Class code
	  • Multiperiod Option
	  • Currency
	  • Conversion Rate Type
	  • Conversion Date
	  • Conversion Rate
	  • Third Party
	  • Third Party Site
	  • Third Party Type
	  • Accounting Flexfield
	  • Description
	  • Reconciliation Reference

Field, Region, and Button	Description
	• Gain/Loss Reference • Encumbrance Type As a result of merging, a journal entry line with a net of zero amount can be created. Note that choosing All only merges all lines within a given subledger journal entry. This does not impact the transfer to General Ledger of summarized data. The latter is decided by making a choice in the Transfer to General Ledger region. • No: Matching lines are not merged. • Dr/Cr: Matching lines with the same debit or credit side are merged to produce a single debit or credit line when the attributes listed above are matching across debit or credit lines. **Note:** Normally, users merge matching lines. However there are some exceptions. For example, in Italy, gain or loss amounts must be recorded for each invoice payment rather than at the total payment level. By setting the merge selection to No, users guarantee that journal entry lines are not merged, even though they are for the same transaction and entry.
Subledger Gain or Loss	Yes indicates that gain/loss is calculated in the primary ledger. The gain/loss amount is therefore not converted to the reporting currency and non-valuation method secondary ledgers. Select No for Subledger Accounting to calculate the gain or loss. **Note:** When Gain or Loss is set to Yes, multiperiod accounting is disabled.

Field, Region, and Button	Description
Transaction	Transaction chart of accounts. See: Transaction and Accounting Charts of Accounts, page 2-7 and Application Accounting Definitions, page 2-107
Method	Business flow method If Prior Entry or Same Entry is selected, the Gain/Loss option in the Side region cannot be selected. If Prior Entry is selected, then the following accounting attributes are inherited from an upstream journal entry and cannot be selected or updated in the Accounting Attributes Assignments window: • Currency Code • Conversion Rate Type • Conversion Date • Conversion Rate • Party Type • Party Identifier • Party Site Identifier • Encumbrance Types
Class	Business flow class; required if the business flow method is Prior Entry

Field, Region, and Button	Description
Multiperiod	• None: Journal line type will not create multiperiod accounting. • Accrual: To create the accrual journal line for the originating entry, such as prepaid expense • Recognition: To create the recognition journal line **Note:** When Gain or Loss is set to Yes, multiperiod accounting is disabled and defaults to None. See: Multiperiod Accounting, page 2-90
Transfer to GL	Select Detail to maintain the same level of detail as the subledger journal entry line. Select Summary to summarize subledger journal entry lines by Accounting Flexfield. One journal line is created in General Ledger to record the subledger activity. See: Subledger Accounting Setup Options Description, page 1-3
Conditions	Opens the Journal Line Type Conditions window. See Defining Conditions for , page 2-41 and To Define Journal Line Type Conditions, page 2-43

Field, Region, and Button	Description
Accounting Attribute Assignments	**Note:** This button is enabled when the conditions are entered. Opens the Journal Line Accounting Attribute Assignments window. When creating a journal line type, accounting attribute assignments are automatically established based on the default accounting attribute assignments for that journal line type's event class or entity. In the Journal Line Accounting Attribute Assignments window, override this default mapping of standard sources to accounting attributes. The list of values for the Source field contains all header level sources that are assigned by developers to the accounting attribute and event class associated with the journal line type. Users can assign a source to the Reconciliation Reference accounting attribute which is used to meet accounting requirements in continental Europe.

Selected Fields in the Journal Line Accounting Attribute Assignments Window

Field	Description
Inherited	If selected, indicates the values of a selected accounting attribute can be inherited.
Source	List of values includes all header level sources assigned to the accounting attribute and event class associated with the journal line type. **Note:** You can assign a source to the Reconciliation Reference accounting attribute, which is used to meet accounting requirements in continental Europe.

Defining Conditions for Journal Line Types

To set conditions appropriately, specify the journal line types that the Subledger Accounting program uses to create a subledger journal entry.

For example, set up a condition to create journal entries using a particular journal line type only if the distribution line has the Oracle Assets' tracking option set to No. As another example, an inventory transaction to record transfers could be accounted using journal line types for material overhead.

Use sources to create these conditions. For example, the condition for use of a Payables Invoice Tax journal line type could be Where line type = Tax. Similarly, the condition for a Receivables Invoice Tax journal line type could be Where account class = Tax. The line type and account class mentioned here are examples of sources.

Journal line type conditions establish whether a journal line type and its associated account derivation rules and journal entry descriptions are to be used in the subledger journal entry. Use account derivation rules to specify how an account is constructed. Associated account derivation rule conditions define the conditions under which these accounts are built.

See: Account Derivation Rules Conditions, page 2-70

Examples of Journal Line Type Conditions

This section describes the following examples:

- Example 1: Using the Value of a Source to Set up a Journal Line Type Condition, page 2-41
- Example 2: Using Multiple Conditions with the And/Or Operator, page 2-42

Example 1: Using the Values of a Source to Set Up a Journal Line Type Condition

This example describes how to create a journal line type to account for an invoice price variance (IPV). Due to changes in price, Payables uses the IPV to account for the difference between purchase order price and invoice price.

Consider an IPV journal line type. A condition is defined and attached to this journal line type, to ensure that the IPV is applied only to IPV lines. This condition can be expressed as follows:

Where

Distribution Type of the detailed distribution line = IPV.

Using the Value of a Source to Set Up a Journal Line Type Condition Example

Seq.	(	Source	Segment	Operator	Value Type	Value	Seg-ment	)	And/Or
1	(	Distribution Type		=	Constant	IPV		)	

Now consider a case where an invoice is entered and approved. The invoice involves variance distribution lines that need to be accounted. Assume the presence of a distribution line with a Distribution Type of IPV and another with a line type of tax.

Using the Value of a Source to Set Up a Journal Line Type Condition Example: Distribution Type and Distribution Lines

Source	Distribution Line 1	Distribution Line 2
Distribution Type	IPV	Tax

Using the Value of a Source to Set Up a Journal Line Type Condition Example: Journal Line Type

Distribution Line	Journal Entry Line
Distribution Line 1	IPV journal line type is used to create a subledger journal entry line.
Distribution Line 2	IPV journal line type is not applied.

For distribution line 1, a journal entry line for the IPV is created based upon the journal line type. Note that a separate journal line type and condition must be written to handle the non-IPV line type.

Example 2: Using Multiple Conditions with The And/Or Operator

This example involves multiple conditions that can be set up with the use of the And/Or operator. Consider requirements as follows:

For cost center #420, the gain/loss on retirements from the sale of assets must use a specific journal line type.

This condition can be expressed as follows:

Where

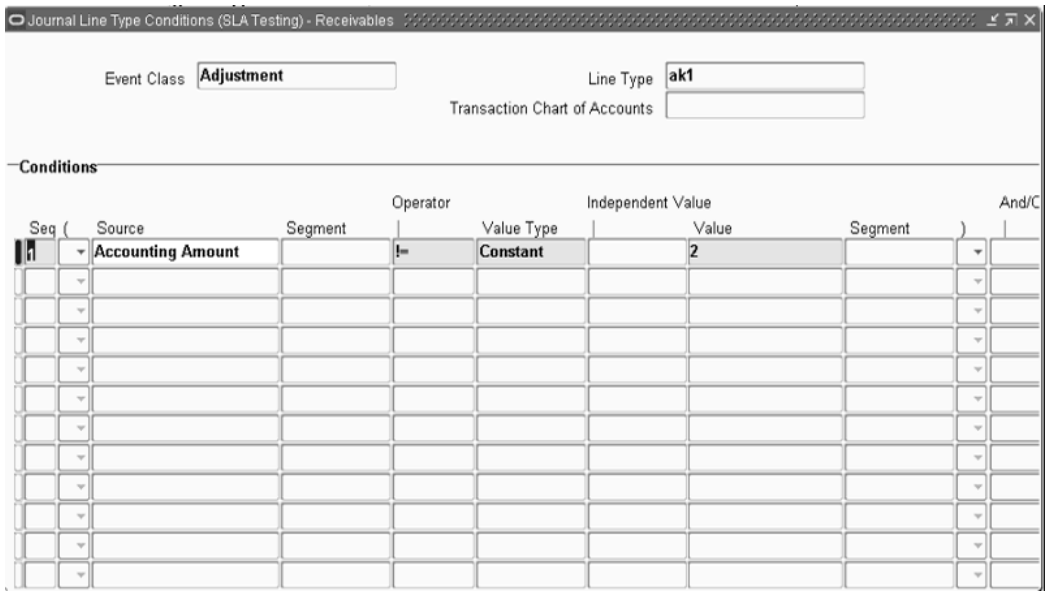
Cost Center of the asset retired = 420 And Retirement Type = Sale

Based on the above, the account derivation rule is entered as follows:

Using Multiple Conditions with the And/Or Operator Example: Account Derivation Rule

Seq.	(	Source	Segment	Operator	Value Type	Value	Segment	)	And/Or
1	(	Distribution Account	Cost Center	=	Constant	420		)	And
2	(	Retirement Type		=	Constant	Sale		)	

To Define Journal Line Type Conditions



1. In the Journal Line Types window, click **Conditions**.

2. In the Seq field, enter a Sequence number.

   The details of the condition are created from left to right according to this number. This number does not necessarily correspond to the evaluation of the condition, as parenthesis and logical operators precedence can affect the order.

3. In the (field, use the "(" and ")" symbols for grouping a section of a condition.

   This is useful when a condition spans multiple lines with the And/Or operators.

4. In the Source field, select a source value.

   Source values are seeded by the subledger application or custom application but access to the custom sources defined is also provided. This value is the first operand in the condition line.

5. In the Segment field, if the source is a key flexfield or an Accounting Flexfield, optionally select the segment.

   The table below describes the relationship between the Source and the Value Type fields based on the transaction chart of accounts.

Transaction Chart of Accounts	Nature of Source	Segments in List of Values
Null	Accounting Flexfield	All Accounting Flexfield qualifiers
Not Null	Accounting Flexfield	All segments for the transaction chart of accounts
N/A	Key Flexfield	All segments for the key flexfield and flexfield structure given by the source

6. In the Operator field, select an operator to evaluate the condition.

7. In the Value Type field, select the value type of the second operand that is evaluated in the condition line.

   The value types are:

   - Source: This includes any source defined for the application. The source can be seeded by Oracle or it can be a custom source.

   - Constant: Choose this value type for a comparison with constant values.

     The table below describes the relationship between the source and the value type fields based on the transaction chart of accounts.

Transaction Chart of Accounts	Nature of Source	Value Type
Null	Accounting Flexfield	Can only be Source

Transaction Chart of Accounts	Nature of Source	Value Type
Not Null	Accounting Flexfield	Can be Source or Constant
N/A	Key Flexfield or any other source	Can be Source or Constant

When defining a condition, you can compare one data source with another data source by using the comparison operator, for example, '=' or '<>'. In some cases, the value of one side of the data source could be null or blank when the extract data contains no value for the specific source that is being compared. In such cases, Subledger Accounting will return 'TRUE' or 'FALSE' depending on which comparison operators are used and which data source is being compared as shown in the table below.

Condition	Expected Value
null source = constant or a non-null source	false
null source <> constant or a non-null source	true
null source = null source	true
null source <> null source	false

8. If the Segment field to the left of the Independent Value field has a dependent segment and the value type is Constant, in the Independent Value field, enter the value of the segment that the dependent segment is based upon.

   This is the value for the independent segment in the key flexfield that the dependent segment value is based upon. For example, the following condition, described in the table below, requires users to choose an independent value before choosing a value for the dependent segment.

Source	Segment	Operator	Value Type	Independent Value	Value
Asset Category Flexfield	Minor Category	=	Constant	BUILDING	ADMINISTRATION

9. In the Value field, enter a value as follows:

   - If a value type of Constant is selected, then enter a value for the constant and this value is used as the second operand to evaluate the condition.

   - If a value type of source is selected, then select an Accounting Flexfield code combination identifier or any other source value from the list of values for this field.

     The table below describes the relationship between the source, segment, value type, and Value field.

Source	Segment	Value Type	Value Field List of Values
Key Flexfield	Not populated	Constant	Complete key flexfield combination
Key Flexfield	Populated	Constant	Values for the segment selected
Any other source	N/A	Constant	Values based on value set or lookup type if specified for the source
Key Flexfield	Not Populated	Source	All key flexfield sources
Key Flexfield	Populated	Source	Includes all segment and key flexfield sources
Segment	N/A	Source	All segment sources
Any other source	N/A	Source	All sources of matching data type

10. If a value type of Source and a value that represents an Accounting Flexfield code combination identifier are entered, optionally select a segment name in the Segment field.

    This segment value is used as the second operand in the condition line.

11. In the) field, use AND/OR values to concatenate two lines together when making complex conditions.

    Typically, the AND takes precedence over the OR. Parenthesis are only required to overwrite this precedence. As an example, consider a condition that should use a particular account derivation rule if the following are true:

    - The Assets' tracking option is Yes AND.
    - The cost is less than $200 or the supplier is ABC.

      Not only must the Assets' tracking option be Yes, but either or both of the remaining two conditions must also be true.

      This condition utilizes the bracket operators as follows:

      (Asset Tracking option = Yes) AND ((Amount < 200) OR (Supplier = ABC))

Copying Journal Line Types and Their Associated Conditions

See Copy and Modify Functionality, page 2-6.

> **Note:** If entering a transaction chart of accounts, the journal line type that is created supports this chart of accounts.
>
> This field can only be entered if the line type being copied does not have a chart of accounts already assigned to it. If it does, the new line type that is created inherits the assigned chart of accounts and users cannot change the value.
>
> If copying a nontransaction chart of accounts specific journal line types to a transaction chart of accounts specific journal line type, Subledger Accounting replaces any reference to Accounting Flexfield qualifiers in the conditions with the actual segment names for the qualifiers in the transaction chart of accounts. If no corresponding segment exists, an error message appears.

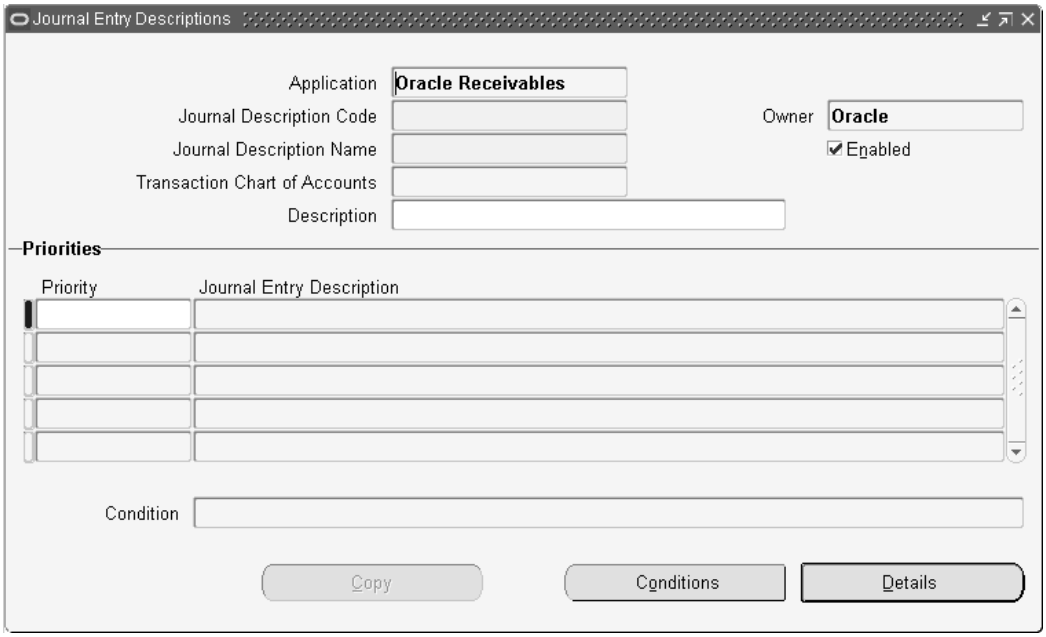
Defining Journal Entry Descriptions

Use the Journal Entry Descriptions window to define the elements of a description that appear on the subledger journal header and line. The definition determines both the content and sequence in which the elements of the description appear.

Build descriptions using any of the available sources for the application. For example, an individual segment of an Accounting Flexfield can be included in the description. Use literal strings or a combination of both sources and literals. Some of the sources can only be used for descriptions applied at the line level. For example, a source associated with invoice line number can only be applied to a line description.

Assign journal entry descriptions headers and lines in the Applications Accounting Definition window.

To Define a Journal Entry Description



The table below describes selected fields in the Journal Entry Descriptions window.

Selected Fields in the Journal Entry Descriptions Window

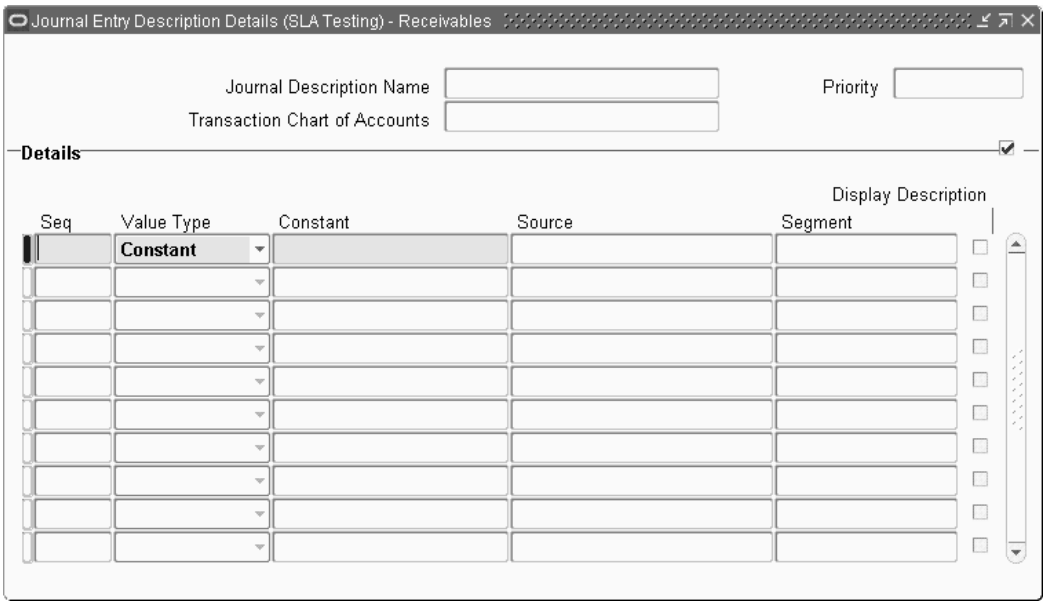
Field	Description
Application	Defaults from the application associated with the responsibility
Owner	Automatically populated. Value is Oracle for seeded components. Value is User for components created on site by users.
Transaction Chart of Accounts	Chart of accounts used to input and create transactions See: Transaction and Accounting Charts of Accounts, page 2-7

Field	Description
Enabled	Retain the default to make the description available for assignment to application accounting definitions
Priority	Users can create more than one priority number for a journal entry description, each one with its own conditions and details. Description details are evaluated in ascending priority order, where the highest priority has the lowest number until a condition is met. For performance reasons, use the most commonly met descriptions first. Change the order in which description details are evaluated by updating the priority number instead of deleting and rewriting the descriptions. Once the conditions associated with a detail line are satisfied, the value from that line is used and other lines are ignored. See: Journal Entry Description Conditions, page 2-51 If none of the conditions are met, enter a last line with no conditions associated to it. Because Subledger Accounting uses this line as a default, assign the lowest priority to this line. The Journal Entry Description field displays a concatenation of the elements of the description created in the Journal Entry Description Details window as described in To Define Journal Entry Description Details, page 2-49.

To Define Journal Entry Description Details

Use the Journal Entry Description Details window to create the journal entry description that users see. Define the description content and the sequence in which it appears.

A journal entry description that uses sources that have values which vary by line cannot be assigned as a header level description.



Selected Fields in the Journal Entry Description Details Window

Field	Description
Seq.	Number for ordering the elements of a description Use this field to quickly change the order of appearance of the journal entry description contents.
Constant	If Constant is selected in the Value Type field, enter text to be used in the journal entry description. For example, enter Check Number or Invoice Number. By defining several lines, users can use multiple sets of constant strings in the description definition. These can be concatenated with a source, as described in the Source field, and appear according to the sequence number of the line.

Field	Description
Source	Note that the source selected serves as a placeholder. When the journal entry is created, this source value is replaced with appropriate source content. For example, the source Supplier Name populates the journal entry description with the actual name of the supplier. The same logic applies if the source is an Accounting Flexfield segment.
Segment	Define which segment value appears in the accounting description. If a transaction chart of accounts is specified, the list of values for this field displays the name of all the segments. If there is no transaction chart of accounts specified, the list of values displays the flexfield qualifiers available in General Ledger.
Display Description	Displays the segment description for an accounting flexfield segment source.

Journal Entry Description Conditions

Create journal entry description conditions in the same manner as described in Defining Conditions for Journal Line Types, page 2-41.

Copying Journal Entry Descriptions

See: Copy and Modify Functionality, page 2-6 and Copying Journal Line Types, page 2-47.

Mapping Sets

Use mapping sets to associate a specific output value for an Accounting Flexfield or Accounting Flexfield segment. Based on the input value, a specific value can be assigned to a single segment or to the entire Accounting Flexfield. Use mapping sets in account derivation rules to build the Accounting Flexfield.

To define a Mapping Set, pairs of values are specified. For each input value, specify a corresponding account segment or Accounting Flexfield output value. One or more related pairs of these input values and segment or Accounting Flexfield output values form a mapping set. Use value sets or lookup types for validating the input values of the mapping set.

For example, it is possible to create a mapping set based on two input values, Yes and No. Apply these input values to determine the balancing segment value of an account: 01 if the input value is Yes and 02 if it is No. Use this mapping set in one of the rules that builds the segment values of an account. The rule compares the value of a source to see if it is Yes or No and determines the segment value accordingly.

As another example, suppose a business has three major regions: East, South, and West. Assume also that the business has a Region Code segment in the Accounting Flexfield. Region names can be input values in applications such as transaction type names and service codes. These input values can be included with other information about the transaction and become part of the source information available to the AMB. Users can create a mapping set that maps region names to the corresponding region code as described in the table below.

Mapping Region Names to Region Codes

Input Value	Segment Value
East	01
South	02
West	03

It is possible to restrict a mapping set to a range of dates by entering the start and end dates. The GL date of the potential subledger entry is compared to the effective date range of the mapping set. This determines whether mapping set values should be applied.

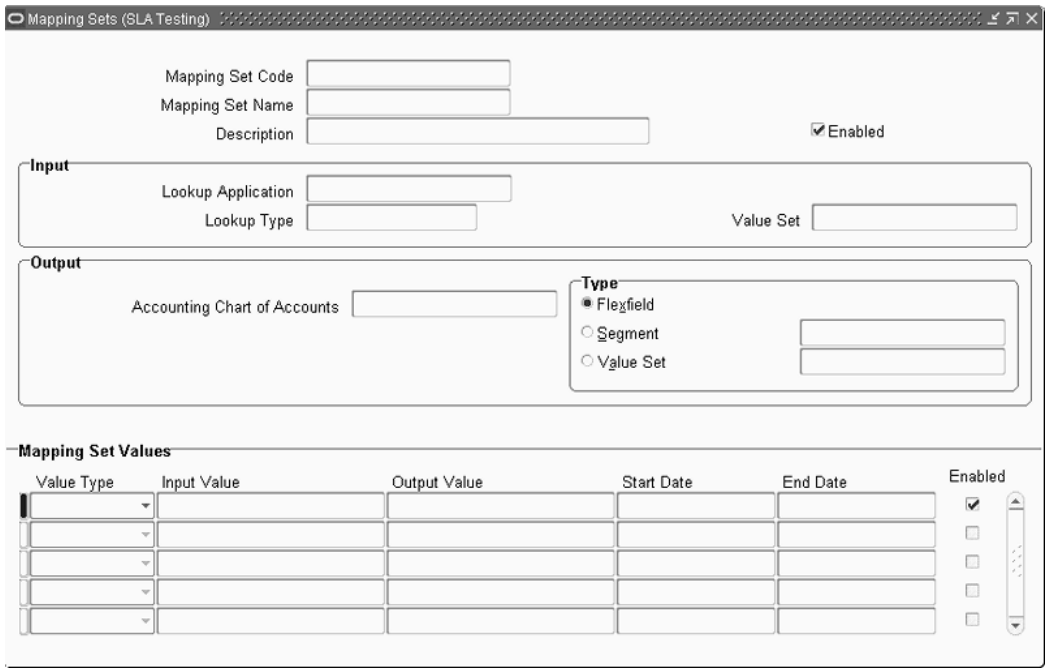
Defining Mapping Sets

Prerequisite

Using value sets and lookup types prevents data entry errors when entering input values. If planning to use either value sets or lookup types to validate the input values, they must be defined before setting up mapping sets. If neither a value set nor a lookup type is selected, users can enter any value in the Input Value field.

See: Overview of Values and Value Sets, *Oracle Applications Flexfields User Guide*

To Define Mapping Sets



Selected Fields in the Mapping Sets Window

Field	Description
Enabled	If selected, makes the mapping set available for use
Type region	Based on this selection, the mapping set is defined for the setup of the entire Accounting Flexfield, an individual segment in the flexfield, or a value set. The Flexfield and Segment options are disabled if the accounting chart of accounts is not specified. The Value Set option is disabled if the accounting chart of accounts is specified.
Segment	If selected, enter the segment to be used to assign a value the mapping set.
Value Set	If selected, select the value set.

Field	Description
Value Type	If the Value Type is Input, then enter an input value. If Input is selected and a value set or lookup type is defined, then the list of values includes all the allowable values defined for the lookup type or value set. Use the value type Default in cases where the source value from the transaction is not equal to any of the input values in the mapping set. If a mapping set is used and the Subledger Accounting program encounters accounting definitions with undefined input values, journal entries cannot be successfully generated unless there is a default. Using the example introduced earlier in this section, if there is a source value equal to Northwest, it would not map to any of the input values. Specify a default value of 04 for any regions not included as input values. This prevents entries from failing validation when the Subledger Accounting program is submitted.
Input Value	If the value type Input is selected, enter an input value to be mapped to a corresponding output value.

Field	Description
Output Value	For a given input value, enter the corresponding output value. The account derivation rule uses this value to populate either the accounting flexfield or accounting flexfield segment. If the Value Set option in the Type region is selected, the output value is an individual value from the value set entered in the Value Set field of the Type region, and the list of values includes all values from this value set. In the case where a mapping set is defined to populate an individual segment value, the output value is an individual segment value and the list of values includes all values for the segment entered in the Segment field. If the Accounting Flexfield option in the Type region of the Mapping Sets window is selected, then the output value is the entire Accounting Flexfield and the list of values includes all enabled combinations for the accounting chart of accounts.
Start Date and End Date	Effective range dates for the mapping set
Enabled	If selected, makes the mapping set values available for use.

Mapping Sets Examples

Example 1.

When using the mapping set, the source values from the invoice includes the Small Business Option value. This is compared with the Mapping Set Input Values to determine the output segment value. Assume two transactions with the following values described in the corresponding tables.

1. In this example, assume that if procurement is from a small business supplier, then cost center 100 should be used. A mapping set is defined with two input values Yes and No as described in the following table.

Example 1 Mapping Set

Input Value	Output Value
Yes	100
No	200

The first invoice is for the purchase of goods and services from a small business vendor. Therefore, the input value is Yes.

2. The supplier of the second invoice does not meet the criteria to be categorized as a small business. Therefore the Input Value is No.

The output segment value is therefore derived as described in the following table.

Example 1 Output Segment Value

Invoice	Cost Center
1	100
2	200

Example 2

In this example, the chart of accounts is setup with four segments. A mapping set is defined with a value set for Supplier Type as described in the following table.

Example 2 Mapping Set

Input Value	Output Value
Services	01-100-6120-000
Consulting	01-400-6110-000

Assume that two invoices are entered into Payables, one for a supplier with a type of Services and one for a supplier with a type of Manufacturing.

When using the mapping set, the source value Supplier Type from the accounting event

data is compared with the Mapping Set Input Values to determine the Accounting Flexfield. In this example, there is a match for the first case; the invoice with a supplier type of Services maps to an Input Value. However, the invoice with a supplier type of Manufacturing does not map to an input value. The accounts are derived and described in the following table.

Example 2 Derived Accounts

Invoice	Supplier Type	Output Value
1	Services	01-100-6120-000
2	Manufacturing	No account generated

Note: To ensure that Transaction 2 is accounted for, the account derivation rule to which this mapping set is assigned may have to be modified. If not, a separate rule can be defined to provide for it. Otherwise, it cannot be successfully accounted.

Account Derivation Rules

Use account derivation rules to determine the Accounting Flexfields for subledger journal entries. In addition, specify the conditions under which these rules apply. Using these capabilities, develop complex rules for defining accounts under different circumstances to meet their specific requirements.

Define a rule by Accounting Flexfield, segment, or value set. If the rule is by Accounting Flexfield, the rule determines the entire Accounting Flexfield combination. For example, an account derivation rule defined by Accounting Flexfield can be used to determine the complete supplier liability Accounting Flexfield in Payables.

Define segment rules to derive the Accounting Flexfield segment by segment. For example, a particular segment like the company segment can be determined from the Distribution Accounting Flexfield. Another segment can be determined with the use of a constant value. Creating the Accounting Flexfield one segment at a time offers greater flexibility but also requires more setup.

You can use both segment-based and flexfield-based rules to derive a single account. Subledger Accounting uses segment-specific rules where they are defined and takes the remaining values from a flexfield-based rule. For example, a user can select an account derivation rule which is for All Segments and also separately select a rule which is for one particular segment. Subledger Accounting derives accounts based upon segment-specific rules and then fills in the remaining segments with the rule that specifies All Segments. Segment-specific rules take precedence over the All Segments

flexfield-based rule.

If the Create Accounting program returns an account that is end-dated or disabled and a substitute account is defined in General Ledger, Subledger Accounting uses the substitute account. The original account is stored on the journal line for audit purposes. If the substitute account is invalid and a suspense account is defined, Subledger Accounting uses the suspense account. An error message is displayed if a valid suspense account is not available.

See: Adding or Changing Individual Accounts, *Oracle General Ledger User Guide*

Define account derivation rules based on value sets in the absence of an accounting chart of accounts.

See: Overview of Values and Values Sets, *Oracle Applications Flexfield Guide*

Share account derivation rules across applications in the following ways:

- Assign an account derivation rule from the same or a different application to a journal line type in the Journal Lines Definitions window

  For example, to derive an expense account for journal line type Expense, assign the Projects Cost Account derivation rule owned by Projects to the Payables journal line type Expense.

- Create an account derivation rule based on another account derivation rule from another application and assign it to a journal line type

  For example, create a new account derivation rule Invoice Expense Account referencing Project Cost Account assigned in the Priorities region. Attach Invoice Expense Account rule to the journal line type Expense in the Journal Lines Definitions window.

  > **Note:** To share an account derivation rule across applications, all sources used by the account derivation rule must be available for the event class.
  >
  > When an account derivation rule is assigned to a journal line type in the Journal Lines Definition window, Subledger Accounting verifies whether all sources used by the account derivation rule are available for the journal line type event class.

Accounting Flexfield Rules

Set up Accounting Flexfield rules based upon four possible Value Types as follows:

- Source value type

  For Accounting Flexfield rules, all the code combination identifiers from the transaction chart of accounts that have been setup as sources are available to create the account. Derive the account combination by specifying a source such as the

Distribution Account in the rule. The Subledger Accounting program then obtains the account by referencing the distribution Accounting Flexfield.

The transaction or accounting chart of accounts does not need to be known when this type of rule is defined. If no chart of accounts is specified, the value derived from the source uses the default chart of accounts for the subledger application.

- Constant value type

  Establish the account as a constant value. For example, the constant could be the account combination 01.000.2210.0000.000 from the accounting chart of accounts specified. This is the simplest way to derive an account.

- Mapping Set value type

  Derive the account combination by referencing a mapping set. Set up a mapping set rule to determine the complete account combination from the accounting chart of accounts specified.

  > **Note:** An accounting chart of accounts must be specified for rules using either constants or mapping sets.

- Account Derivation Rule value type

  Derive the account by referencing another account derivation rule. You cannot select account derivation rules that already have an assigned account derivation rule.

  The transaction or accounting chart of accounts does not need to be specified when defining his type of rule. If the account derivation rule has an accounting chart of accounts, then all account derivation rules that are assigned must have the same or no chart of accounts.

  When the value type is Account Derivation Rule, select only account derivation rules with matching output types.

Segment Rules

Set up segment rules as follows:

- When an accounting chart of accounts is specified, create a rule to derive a specific segment from the accounting chart of accounts.

- If the accounting chart of accounts is not specified, create a rule to derive the value for an Accounting Flexfield qualifier.

Set up segment rules using the same four methods discussed for Accounting Flexfield rules. By specifying different value types, users can choose the way in which the segment value is derived.

- Source value type

  For Segment rules, all sources defined for the application are available. If the source is an Accounting Flexfield, take the value from a particular segment of the transaction chart of accounts. For example, derive a segment value from the cost center segment of the liability Accounting Flexfield.

  In addition, use sources that are not Accounting Flexfields. For example, take the value for a Project segment from a Project Number source.

  Use sources that are marked as Accounting Flexfield qualifiers and use them to derive the value for the segment.

  > **Note:** When creating rules for an Accounting Flexfield qualifier, only sources that are marked as Accounting Flexfield sources or the same Accounting Flexfield qualifier segment as the qualifier specified for the rule can be selected.

- Constant value type

  Establish the segment value as a constant. For example, the company segment can be set to 01.

- Mapping Set value type

  Use a mapping set to determine the value of the segment. For example, using a mapping set that maps supplier types to departments, the supplier type can determine the department segment value.

  > **Note:** An accounting chart of accounts must be specified for rules using either constants or mapping sets.

- Account Derivation Rule value type

  Derive the account by referencing another account derivation rule. You cannot select account derivation rules that already have an assigned account derivation rule.

  The transaction or accounting chart of accounts does not need to be specified when defining his type of rule. If the account derivation rule has an accounting chart of accounts, then all account derivation rules that are assigned must have the same or no chart of accounts.

  When the value type is Account Derivation Rule, select only account derivation rules with matching output types.

Value Set Rules

Value set based rules can be created when an accounting chart of accounts is not

specified. This enables you to share the same rule between more than one accounting chart of accounts if the segments in these chart of accounts share the same value set. Set up Value Set based rules using the same four methods discussed in Accounting Flexfield Rules, page 2-58. By specifying different Value Types, you can choose the way in which the segment value is derived.

- Source value type

  For Value set based rules, all sources that are data type Alphanumeric and are not marked as Accounting Flexfields or Accounting Flexfield qualifiers are available.

- Constant value type

  Establish the segment value as a constant. This list of values is based on the value set defined for the rule.

- Mapping Set value type

  Use a mapping set to determine the value of the value set based rule. In this case, the mapping set must be created for the same output value set as the value set for the account derivation rule.

- Account Derivation Rule value type

  Derive the account by referencing another account derivation rule. You cannot select account derivation rules that already have an assigned account derivation rule.

  The transaction or accounting chart of accounts does not need to be specified when defining this type of rule. If the account derivation rule has an accounting chart of accounts, then all account derivation rules that are assigned must have the same or no chart of accounts.

  When the value type is Account Derivation Rule, select only account derivation rules with matching output types.

Account Derivation Rules Examples

Since no conditions are used in these examples, assume there is just a single detail account derivation rule line with priority one.

Accounting Flexfield Rules Examples

1. Using a mapping set to derive an Accounting Flexfield

   Consider a mapping set Vendor Category, which assigns the following accounts based on input vendor category described in the following table.

Accounting Flexfield Rules Example 1: Mapping Set Vendor Category

Input Value	Output Value
Manufacturing	01-100-2210-0000
Services	01-200-2210-0000
Consulting	01-300-2210-0000

For the given transaction, assume that the accounting event information includes a Source called Supplier Type. This serves as the Mapping Set Input Source. The account derivation rule is defined to use the mapping set as described in the following table.

Accounting Flexfield Rules Example 1: Account Derivation Rule Mapping Set

Priority	Value Type	Value	Input Source
1	Mapping Set	Vendor Category	Supplier Type

To derive an account, the values of the Mapping Set Input Source specified in a rule are compared with the input values of the mapping set. In this example, Mapping Set Input Source values from the accounting event information include the Supplier Type source values. These are now compared with the Vendor Category input values to determine what the account should be.

Assume that the accounting event data of the transaction to which the account derivation rule is applied has a value for the Source Supplier Type of Manufacturing. The account built by the Subledger Accounting program is derived by applying the account derivation rule to the transaction object data. Using the mapping set defined, if the supplier type is Manufacturing, the account created is 01-100-2210-0000.

2. The assignment of segment qualifiers to an account derivation rule enables users to create accounts with a single consistent mechanism.

   See: Journal Lines Definitions Examples, page 2-79

Segment Rules Examples

1. Using a specific source segment to derive the value of a different segment in a different chart of accounts.

In this example, a segment rule is created to derive the cost center segment of the Accounting Flexfield. The structure of the charts of accounts is described in the table below.

Segment Rules Example 1: Chart of Accounts Structure

Chart of Accounts	Name	Structure
Transaction	Italy	Balancing-Cost Center-Natural Account-Region
Accounting	Belgium	Balancing-Cost Center-Natural Account

The account derivation rule is defined to derive the cost center segment value from the Region segment of the Distribution Accounting Flexfield. Note that the account is always derived for the accounting chart of accounts.

The table below describes the account derivation rule for Example 1.

Segment Rules Example 1: Account Derivation Rule

Priority	Value Type	Value	Segment
1	Source	Distribution Account	Region

Assume that the data from the Italy transaction chart of accounts has the following values for the distribution Accounting Flexfield:

02-640-2210-1234

The segment built by the Subledger Accounting program is determined by applying the account derivation rule to the source values. According to the account derivation rule, the segment to be used to derive the cost center segment of the accounting chart of accounts is the Region segment, which has a value 1234.

Note that other segment rules must be defined to build the remaining segments of the account.

- Using a source to derive the value of a segment in a different chart of accounts.

  In this example, the transaction chart of accounts is not entered. Once again, a segment rule is set up to derive the cost center segment. Assume that the charts of accounts are given as described in the following table.

Segment Rules Example 2: Charts of Accounts

Chart of Accounts	Name	Structure
Transaction	(Blank)	(Blank)
Accounting	Belgium	Balancing-Cost Center-Natural Account

The account derivation rule is set up as described in the following table.

Segment Rules Example 2: Account Derivation Rule

Priority	Value Type	Value	Segment
1	Source	Distribution Account	

The segment built by the Subledger Accounting program is determined by applying the account derivation rule to the source values. A segment value from the Distribution account cannot be chosen because the transaction chart of accounts is not known but a segment qualifier can be selected. Note that the account is always derived for the accounting chart of accounts.

When the Subledger Accounting program is run, if the transaction chart of accounts is the same as the accounting chart of accounts, then the resulting segment value in the Belgium chart of accounts mirrors the cost center segment value from the Distribution Account in the transaction chart of accounts.

For secondary environments, where the transaction and accounting charts of accounts are different, the segment value is determined by the chart of accounts mapping.

See: Chart of Accounts Mapping, page 2-11

Note that other segment rules must be defined to build the remaining segments of the account.

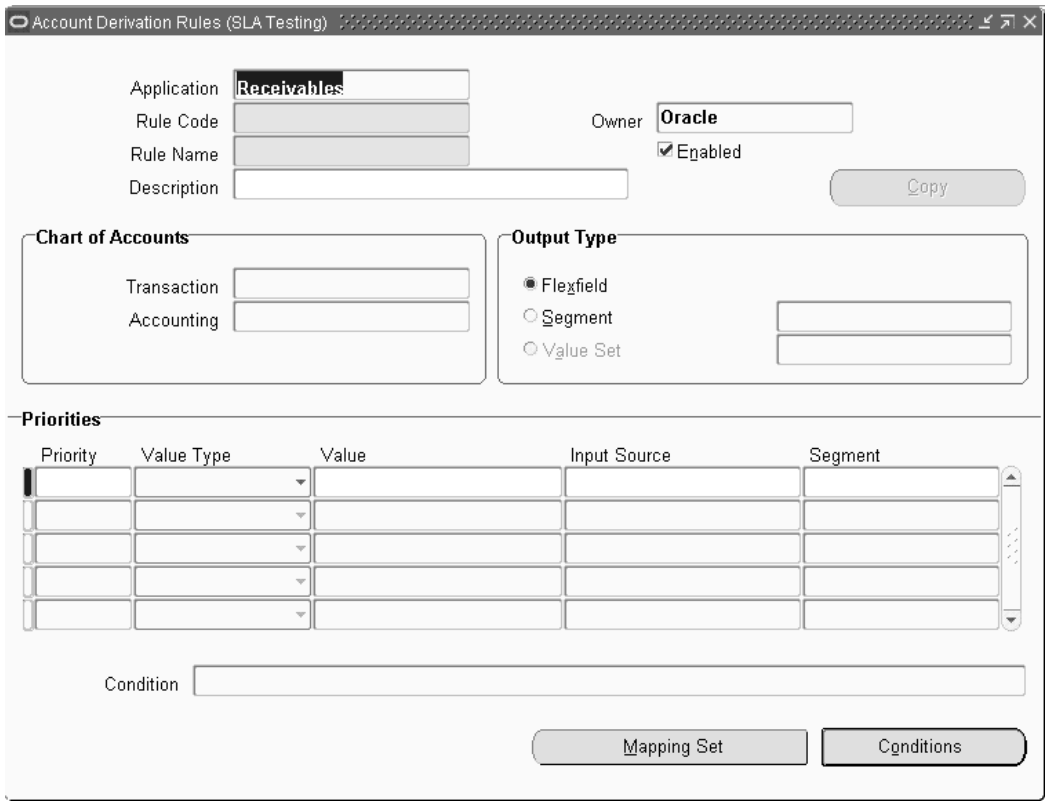
Defining Account Derivation Rules

Note: Oracle strongly recommends that users do not modify a seeded rule or any other seeded component as it could get overwritten in an upgrade. Instead, copy a seeded rule and then modify it appropriately.

The modified rule has an Owner type of User.

When users select rules and other components from a list of values in AMB windows, the name as well as the Owner of the component is displayed. This enables users to distinguish between seeded and user-defined components.

To Define Account Derivation Rules for Accounting Flexfields



The following procedure describes selected fields.

1. Navigate to the Account Derivation Rules window, and in the Find Account Derivation Rules window, click **New**.

   The application name defaults from the application associated with the responsibility.

   The Owner field is automatically populated by Subledger Accounting. For components seeded by Oracle, the value is Oracle. For components created on site by users, the value is User.

2. Retain the default for the Enabled check box which is selected to make the account derivation rule available for use for any application with reference objects used in

this account derivation rule and accounting chart of accounts.

3. In the Chart of Accounts region, select values for the charts of accounts.

   If a value for the accounting chart of accounts is not selected, users can create an account derivation rule for an Accounting Flexfield qualifier, an Accounting Flexfield, or a value set.

   > **Note:** Account derivation rules seeded by Oracle user are independent of the accounting and transaction chart of accounts.

   The table below describes the accounting chart of accounts configuration.

   Accounting Chart of Accounts Configuration

Accounting Chart of Accounts	Accounting Flexfield Rule	Segment Rule	Value Set Rule
Null	Value type must be Source and it must be an Accounting Flexfield or account derivation rule.	Value type must be source and the nature of the source can be Accounting Flexfield or segment of an Accounting Flexfield.	Value type can be Source, Mapping, or Constant.
Entered	Value type can be Source, Mapping Set, Constant, or Account Derivation Rule.	Value type can be Source, Mapping Set, or Constant.	Not allowed

   See: Transaction and Accounting Charts of Accounts, page 2-7

4. In the Output Type region, select the option that the account derivation rule will be based on.

5. If the output type Segment is selected, in the Segment field, select a segment from the list of values.

   If the accounting chart of accounts is specified, the list of values includes all enabled segments for the chart of accounts. If the accounting chart of accounts is not specified, the list of values includes all segment qualifiers for the flexfield application and title.

6. If the output type Value Set is selected, in the Value Set field, select a value set from

the list of values.

7. In the Priority field, enter a priority number.

   Rules are evaluated in ascending order, where the highest priority has the lowest number, until a condition is met. It is advantageous to list the most commonly met rules and conditions first. The order in which rules and conditions are evaluated by updating the priority number instead of by deleting and rewriting detail lines can be changed. Once the conditions associated with a detail line are satisfied, the value from that line is used and other lines are ignored.

   See: Account Derivation Rule Conditions, page 2-70

   To handle the case in which none of the conditions are met, enter a last detail line with no conditions associated with it. As AMB uses this line as a default, assign the lowest priority to this line. Once a segment has a valid value, it cannot be overwritten and AMB proceeds with the building of the next segment value.

8. To specify the method of deriving the Accounting Flexfield or segment value, in the Value Type field, select a value type.

9. In the Value field, enter the value consistent with the value type selected.

   The table below summarizes the relationship between accounting chart of accounts, output type, value type, and values in the Value field.

Accounting Chart of Accounts	Output Type	Value Type	Value Field Values
Null	Flexfield	Source	All enabled sources for the application marked as Accounting Flexfield

Accounting Chart of Accounts	Output Type	Value Type	Value Field Values
Null	Accounting Flexfield Qualifier	Source	If creating an account derivation rule for Accounting Flexfield: all enabled sources for the application marked as Accounting Flexfield plus sources marked as the Accounting Flexfield qualifier corresponding to the segment to be derived in the account derivation rule
Null	Value Set	Source	If creating an account derivation rule for Accounting Flexfield: all enabled sources for the application marked as an Accounting Flexfield qualifier or Other that have the same value set
Null	Value Set	Mapping Set	All enabled mapping sets with the same value set
Null	Value Set	Constant	List of values from the value set
Null	Value Set	Account Derivation Rule	All account derivation rules with no account derivation rule assigned to it

Accounting Chart of Accounts	Output Type	Value Type	Value Field Values
Not Null	Flexfield	Source	All enabled sources for the application marked as Accounting Flexfield
Not Null	Flexfield	Mapping Set	All enabled mapping sets with the same accounting chart of accounts and whose output type is Flexfield
Not Null	Flexfield	Constant	All enabled combination for the accounting chart of accounts
Not Null	Flexfield	Account Derivation Rule	All account derivation rules with no account derivation rule assigned to it are available.
Not Null	Segment	Source	If creating an account derivation rule for Accounting Flexfield: all enabled sources for the application marked as Accounting Flexfield plus sources marked as the Accounting Flexfield qualifier corresponding to the segment to be derived in the account derivation rule plus sources marked as the Other segment

Accounting Chart of Accounts	Output Type	Value Type	Value Field Values
Not Null	Segment	Mapping Set	All enabled mapping sets with the same accounting chart of accounts and whose output type has the same segment as the segment to be derived in the account derivation rule
Not Null	Segment	Constant	All segment values for the accounting chart of accounts and segment
Not Null	Segment	Account Derivation Rule	All account derivation rules with no account derivation rule assigned to it

10. If value type Mapping Set is selected, in the Input Source field, select the source name to be compared with the mapping set input value.

11. If output type Segment and value type Source are selected, in the Segment field, select the segment from which the value is to be taken.

    The Segment field can be entered if the nature of source in the Value field is Accounting Flexfield or key flexfield or the nature of the input source is Accounting Flexfield or key flexfield.

Account Derivation Rules Conditions

In the Account Derivation Rules Conditions window, specify conditions for each rule detail line. Priorities determine the order in which account derivation rule conditions are examined. Depending on which of the defined conditions is met, a different account derivation rule detail is employed to create the account.

The Subledger Accounting program evaluates conditions based on the priority of the rule detail. If the conditions for a priority are met and the associated rule detail results in a valid account or segment value, no further priorities are evaluated. Otherwise, the

Subledger Accounting program evaluates the conditions for the next priority until a valid account or segment value is derived or there are no more conditions to evaluate.

You can combine Accounting Flexfield rules with segment rules. In this case, Subledger Accounting uses the segment value derived from the segment rule to override the corresponding segment of the Accounting Flexfield. However, if the segment rule has conditions associated with the priorities and none of the conditions are met, no override occurs and therefore the segment value is derived from the Accounting Flexfield rule.

Account derivation rules conditions are created in the same manner as described in Defining Conditions for Journal Line Types, page 2-41.

Lookup Types

If a source is a lookup code, Subledger Accounting displays its corresponding meaning in the appropriate language when it is used in header and line descriptions or supporting references. Also, when defining conditions in the AMB, Subledger Accounting displays the translated meaning to the user and stores the untranslated lookup code. Since the untranslated lookup code is used in conditions, conditions can function independently of the language used by the ledger.

Lookup types:

- Reduce the number of source values that need to be stored in the transaction object
- Help prevent errors by displaying valid, user friendly LOV names for sources that are lookup codes
- Overcome many of the restrictions associated with translated sources

Account Derivation Rules Conditions Examples

The following example illustrates the value of specific sources to set up an account derivation rule Condition.

Consider a rule HQ Capital Purchase as follows:

The rule is to be applied only if the distribution account cost center is the same as the liability account cost center and the Assets' tracking option is Yes. This condition can be expressed as:

Where

Distribution.Cost Center = Liability.Cost Center and

Asset Tracking option = Yes

The following tables describe the setup of the condition.

Account Derivation Rule Condition Example: Setup

Seq.	(	Source	Segment	Operator	Value Type	Value	Segment	)	And/Or
1	(	Distribution Account	Cost Center	=	Source	Liability Account	Cost Center	)	And
2	(	Asset Flag		=	Constant	Yes		)	

Now assume that the accounting event data, to which the account derivation rule and therefore the condition is applied, has two rows of data to be processed with the values described in the following table.

Account Derivation Rule Condition Example: Accounting Event Data

Account	Invoice 1	Invoice 2	Asset Flag
Distribution Account	02-640-2210-1234	01-780-6120-0000	Yes
Liability Account	01-640-2210-0000	02-782-2210-0000	Yes

In the table above, assume the cost center segment as the second segment. Based on this set up, the account derivation rule is applied to derive the account of Invoice 1 only. For the second invoice, even though the Assets' tracking option is set to Yes, the cost center for the Distribution account and Liability account are not the same. Both conditions must be met in order for the rule to apply.

Supporting References

Define supporting references to store transaction information on your journal entry. You can choose to maintain balances for each account and supporting reference detail value combination.

After the supporting reference is defined, assign it to the application accounting definition on the journal line types or on the header for event class and type. The accounting program will then associate values from the transaction to the journal entry created, based on your application accounting definition. You can also enter supporting references for manual journal entries. Use the online inquiry to view the account balances for a specific ledger and supporting reference.

Supporting References Example

Example: A user decides to capture the Project Number on the Invoice Expenses lines, and defines and assigns a supporting reference on the journal line type Invoice Expense in the line assignments for the event class Invoices. The Subledger Journal Entry Example, page 2-73describes the subledger journal entry that is booked.

Subledger Journal Entry Example

Event Class/Event Type	Journal Line Type	Account	Amount	Supporting Reference: Project Number
Invoice/All	Invoice Expense	01-100-4001-0000	$400	100

As a result, $400 is added to the subledger balance for the account 01-100-4001-0000 and the project number 100. It is possible to execute an online inquiry on the subledger balances by project number for the account 01-100-4001-0000.

Users can also define supporting references without associated balances. These are mainly used as journal entry references and can be assigned at the journal entry header or line levels. In contrast, supporting references defined with balances can only be assigned at the line level.

Supporting References Setup

The following steps describe how to set up supporting references.

1. Step 1: Create the Supporting References
2. Step 2: Assign Sources to the Supporting References Details
3. Step 3: Include the Supporting References in the Header and/or Line Assignments of the Journal Lines Definition
4. Step 4: Validate the Application Accounting Definition

Step 1: Create the Supporting References Supporting references facilitate account analysis, reporting, and reconciliation by enabling users to break down their subledger balances in totals and subtotals. A supporting reference comprises one or more pieces of transaction information, each of which can be used to calculate a subtotal or total of the account balance.

Users must complete the following task to create a supporting reference:

Users must decide what type of information they would like to capture on journal entries and how they would like their account balances to be subtotaled and totaled.

Example 1: users determine that they want to have subtotals by transaction types and by salesperson for a revenue account. Therefore, they set up Transaction Type and Salesperson as supporting reference details.

The account balance breakdown using this grouping order is described in the table below.

Grouping Order Example 1

Account #01-100-3000-0000 - Sales Revenue	Total
Transaction Type: Consulting Sales	
Total for Salesperson: Bill Smith	$4,000
Total for Salesperson: Sue Davis	$6,000
Transaction Type: Software Sales	
Total for Salesperson: Barry Hopkins	$6,500
Total for Salesperson: Sue Davis	$1,000

Example 2: Users determine that they want subtotals by project number, by project expenditure types and by project task number for an expense account. Therefore, they set up Project Number and Project Expenditure Types as supporting reference details.

In this example, there is no subtotal for Project 2010 and expenditure type Television Ads. This would occur because no subledger journal entry lines have been posted to account 01-100-4000-0000 for this combination of Project Number and Expenditure Type.

Grouping Order Example 2

Account #01-100-4000-0000 - Advertising Expense	Total
Project Number: 1000	
Total for Expenditure Type: Television Ads	$2,000
Total for Expenditure Type: Radio Ads	$6,000

Account #01-100-4000-0000 - Advertising Expense	Total
Project Number: 2010	
Total for Expenditure Type: Radio Ads	$6,000

Step 2: Assign Sources to the Supporting References Details After users have decided the supporting references structure, they must select the sources that provide the values for the supporting references details. Each supporting reference detail can have one or more sources associated. A single source can be assigned for each application and event class that affects the account balance. This is particularly relevant when the supporting reference is used across different applications.

Example 1: Users want to break down the balance of an asset account by asset category. The source for this value in Oracle Assets can be called Asset Category, while in Oracle Projects it can be called Project Asset Category. Therefore, both sources need to be assigned to the support reference details for the applications Assets and Projects respectively.

Example 2: Users want to create a supporting reference for an inventory account to analyze the balance by inventory item. The source storing the inventory item for a purchase order can be called Purchase Order Item, while the one storing the item for a material receipt can be called Receipt Item. Therefore, both sources need to be assigned to the supporting reference detail, for the event classes corresponding to Purchase Orders and Material Receipts respectively.

Step 3: Include the Supporting Reference in the Header and/or Line Assignments in the Journal Lines Definition An organization can use the same general ledger account to record activity from different applications, event types and journal line types. This is especially true when the same general ledger account is used in different parts of a business cycle. To support this requirement, Subledger Accounting provides users with the ability to assign a supporting reference to multiple event classes, event types, and journal line types. This also allows the supporting reference to be independent from the general ledger accounts so that users need not know in advance all the accounts that are used in combination with certain supporting references.

Example 1: Users want to create a supporting reference to analyze revenue from Projects Billing and Account Receivables, which share the same account. Therefore, the same supporting reference must be assigned to all combinations of event class, event type, and journal line type that affects the revenue account from either Project Billing or Account Receivables.

Example 2: Users want to create a supporting reference to analyze capital projects expenditures by asset category. Therefore, the supporting reference must be assigned to all combinations of event class, event types, and journal line type used for capital expenditures in Projects as well as to all the ones used for asset additions, transfers, and

retirements in Assets.

Example 3: Users want to create a supporting reference to analyze an inventory account by inventory item. Therefore, the supporting reference must be assigned to all combinations of event class, event type, and journal line type used for inventory purchase in Payables as well as to all the ones used for inventory issuances and cost adjustments in Oracle Inventory and Cost Management.

Step 4: Validate the Application Accounting Definition Once users have completed the supporting reference assignments, the application accounting definition must be validated so that the changes are taken into account.

To validate an application accounting definition, the user navigates to the Application Accounting Definitions window and clicks Validate. This submits a concurrent process that validates the application accounting definition and recreates the underlying database stored procedures. Once this concurrent process completes, the status of the application accounting definition changes to Valid. This indicates that the modified definition can now be used to generate subledger journal entries.

Year-End Carry Forward

For supporting references for which balances are maintained, users can specify whether the balances at the end of a fiscal year are carried forward to the next fiscal year. The alternatives are as follows:

- Always: The supporting reference balances at the end of the fiscal year are always carried forward to the next fiscal year.
- Never: The supporting reference balances are reset to zero at the beginning of a new fiscal year.
- Based on Account: The ending supporting reference balances for balance sheet accounts (accounts whose account type is Asset, Liability, or Owner's Equity) are carried forward to the next fiscal year, while they are reset to zero for income statement accounts (accounts whose account type is Expense or Revenue).

Defining Supporting References

Use the Supporting References page to search for existing supporting references or navigate to the Create Supporting References page to define a new supporting reference and assign one or more sources to the details. You can define a maximum of five supporting reference details.

To define supporting references:

1. Navigate to the Supporting References window.
2. Click Create.

3. In the Code field, enter a unique code for the supporting reference using a combination of upper case letters, digits, underscores and no spaces.

4. In the Name field, enter a name for the supporting reference.

5. In the remaining fields, optionally enter information as required.

6. Click Add detail.

7. In the Detail Code field, enter a unique detail code for the supporting reference detail.

8. In the Detail Name field, enter a name for the supporting reference detail.

9. In the Description field, optionally enter a description for the supporting reference detail.

10. To assign a source to the selected supporting reference detail, click Assign Sources.

    You can search for sources defined for a particular application or event class and search by source name in the Assign Sources page.

11. Enter search criteria and click Go.

12. Select one or more sources from the search results and click Apply to assign the sources to the supporting reference detail.

    The Supporting References page appears confirming that the supporting reference has been updated.

Updating Supporting References

Use the Update Supporting Reference page to modify existing supporting references.

To update supporting references:

1. Navigate to the Supporting References window.

2. Enter search criteria as required.

3. Click Go.

4. Click the Update icon next to the supporting reference you wish to update.

   Note: The Update icon is disabled if the supporting reference is defined by Oracle, since Oracle-defined supporting references cannot be updated.

5. Make changes as required in the Update Supporting References page.

   Note: You cannot update the Maintain Balances, Year End Carry Forward, and Stored Value options if the supporting reference is assigned to any application accounting definition.

Duplicating Supporting References

To duplicate supporting references:

Note: You can duplicate the supporting reference details or both the details and the source assignments.

1. Navigate to the Supporting References window.
2. Enter search criteria as required.
3. Click Go.
4. Click the Duplicate icon next to the supporting reference you wish to duplicate.
5. In the Duplicate Supporting Reference Options page, enter the code and name of the new supporting reference.
6. Choose whether to copy the details or the details and the source assignments.

   If you choose the details option, the detail code, name, and description are copied from the original supporting reference. Source assignments are not copied.

   If you choose the details and source assignments option, both supporting reference details and the source assignments are copied.
7. Click Continue.
8. Assign sources as required.
9. Click Apply.

   A confirmation page indicates that you have successfully copied the supporting reference.

Deleting Supporting References

To delete supporting references:

Note: Supporting references cannot be deleted if they are assigned to an application accounting definition or if they have already been used on journal entries.

1. Navigate to the Supporting References window.
2. Enter search criteria as required.
3. Click Go.
4. Click the Delete icon next to the supporting reference you wish to delete.

   Note: The Update icon is disabled if the supporting reference is defined by Oracle, since Oracle-defined supporting references may not be updated.

5. A warning message will ask if you are sure that you want to delete the supporting reference, click Yes to continue or No to cancel.

Journal Lines Definitions

Use journal lines definitions to create sets of line assignments for an event class or event type. These sets can be shared across application accounting definitions.

In the Journal Lines Definitions window, you can:

- Assign account derivation rules, supporting references, and descriptions to journal line types
- Define multiperiod accounting rules for a journal line type

Journal Lines Definitions Examples

Example 1

A public sector agency buys computer equipment for $10,000. Besides accounting for the purchase, the agency wants to set aside money to cover for its replacements. The required journal entries are described in the table below.

Equipment	Debit	Credit
DR Computer Equipment	$10,000	

Equipment	Debit	Credit
CR Account Payable		$10,000
DR Fund Balance	$10,000	
CR Reserve for Capital Equipment		$10,000

To achieve the above journal entries, two journal lines definitions are required as described in the following tables.

Standard Invoice Journal Lines

Journal Line Type
Expense
Liability

Public Sector Invoice Journal Lines

Journal Line Type
Fund Balance
Reserve for Equipment

Example 2

This example describes how to allocate an invoice's liability amount across multiple balancing segments on the invoice distributions.

The Accounting Flexfield structure is Balancing Segment-Cost Center-Account. The default liability account for supplier site ABC is 000-000-2300. If automatic offsets using the balancing method are enabled, an invoice entered for supplier site ABC is distributed as described in the table below.

Account	Debit	Credit
DR Expense 101-200-1245	$30	
DR Expense 201-300-3045	$50	
CR Liability 101-000-2300		$30
CR Liability 201-000-2300		$50

To achieve the above journal entry, the journal line definition is defined as described in the table below.

Invoice Journal Lines with Automatic Offsets

Journal Line Type
Expense
Liability

The Liability journal line type requires the following account derivation rules:

Segment	Account Derivation Rule Name
All Segments	Liability Account
Balancing Segment	Invoice Distribution Balancing Segment

Defining Journal Lines Definitions

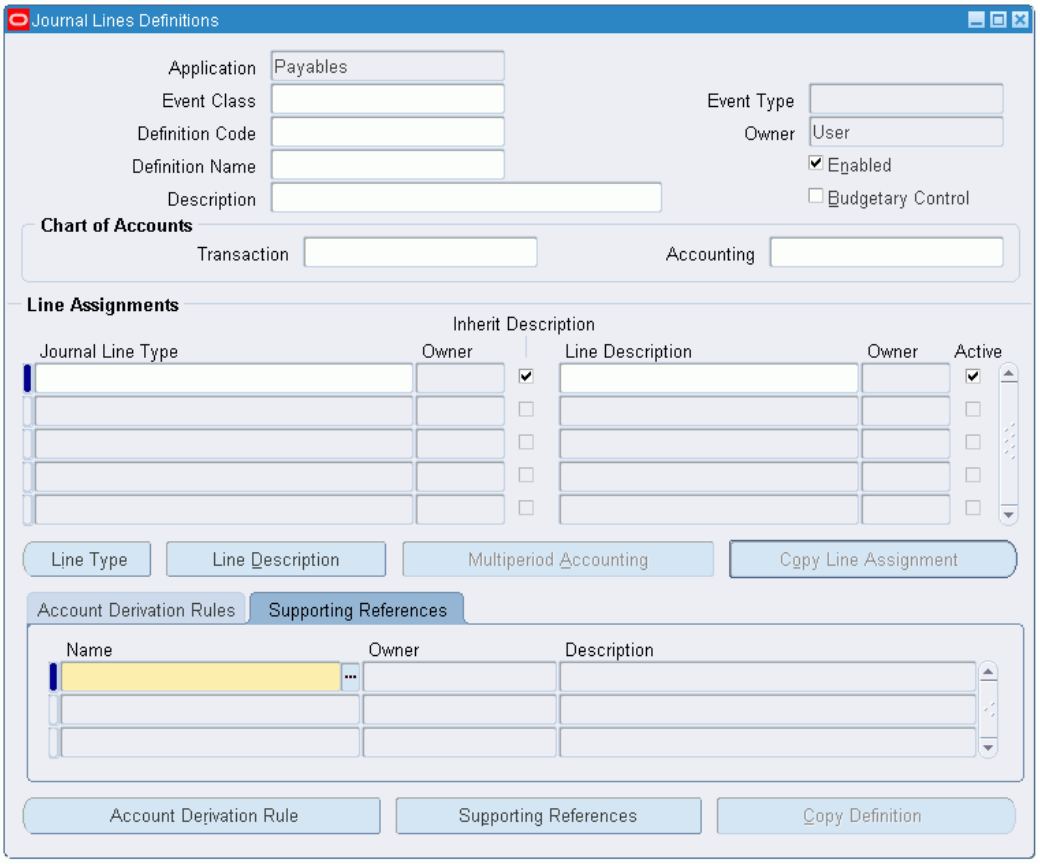
Prerequisites

Define the following:

- Journal line types, page 2-29
- Journal entry descriptions, page 2-48
- Account derivation rules, page 2-57

- Supporting References, page 2-76

To Define Journal Lines Definitions



This procedure describes selected fields in the Journal Lines Definitions window

1. Navigate to the Journal Lines Definitions window, and in the Find Journal Lines Definitions window, click **New**.

   The application name defaults from the application associated with the responsibility.

   The Owner field is automatically populated. For components seeded by Oracle, the value is Oracle. For components created on site by users, the value is User.

2. Retain the default for the Enabled check box, which is selected, to make the journal lines definition available for use for this application and the selected chart of accounts.

3. To indicate that the journal lines definition is to be used only if the Create Accounting program is run in budgetary control mode, select the Budgetary Control check box.

4. To assign a journal line type to an event type, in the Journal Line Type field, select a journal line type.

   The Owner field is automatically populated based on the journal line type selected.

5. To inherit the journal line description from another journal line, select the Inherit Description check box.

   This check box is enabled only if the business flow method of the journal line entry is Prior Entry or Same Entry. If this check box is selected, the Line Description and Owner fields are disabled and cleared of any data.

6. In the Line Description field, enter the journal entry description to be used to populate the subledger journal entry lines.

   The list of values includes all journal entry descriptions for the application to which the event class belongs that meets the following condition:

   - All sources used by the journal entry description have been assigned to the event class associated with the journal lines definition.

   The Owner field is automatically populated based on the line description entered.

7. To use this line assignment to generate subledger journal entries, select the Active check box.

8. In the Line Assignments region, select an accrual journal line type and click **Multiperiod Accounting Assignment** to define the multiperiod journal entry and the multiperiod options.

   See: To Define Multiperiod Accounting, page 2-95

9. Select the Account Derivation Rules tab.

10. In the Segment field, select an Accounting Flexfield segment or All Segments.

    If entering an accounting chart of accounts for the journal lines definition, the list of values includes all segments in the Accounting Flexfield structure. Otherwise, the list of values includes the following Accounting Flexfield qualifiers:

    - All Segments
    - Balancing Segment
    - Natural Account Segment
    - Cost Center Segment
    - Management Segment
    - Intercompany Segment

If assigning both segment and Accounting Flexfield rules to a journal line type, segment rules take precedence over Accounting Flexfield rules enabling users to overwrite specific segments from the chart of accounts. If defining only qualifier segments in the Account Derivation Rules tab, the rule assignment is not complete. Define an assignment for All Segments.

Alternately, select a segment and build the Accounting Flexfield one segment at a time. A separate account derivation rule must be applied to each segment.

11. If the business flow method is Same Entry for the journal line type, to inherit the value in the Segment field from one side (debit or credit) of the current entry to the other, select the Inherit check box.

    If this field is selected, the Rule Name, Owner, Description, and Side fields are blank.

12. In the Rule Name field, select the account derivation rule to populate the complete Accounting Flexfield or a particular segment based on the value for the Segment field.

    The list of values includes all account derivation rules associated with the application for which the journal lines definition is created which meet the following conditions:

    - All sources used by the account derivation rule are assigned to the event class associated with the journal lines definition.
    - If the value All Segments is selected in the Segment field, the list of values includes only Accounting Flexfield rules.

      For segment rules, account derivation rules that map to the particular segment or account derivation rules with a value set that maps to the particular segment, the accounting chart of accounts matches the one entered for the journal lines definition and the segment name matches the one entered in the Segment field. If no accounting chart of accounts is specified, the Accounting Flexfield qualifier associated with the segment rule matches the one entered in the previous field.

    The Owner and Description fields are automatically populated based on the account derivation rule selected.

    The list of values includes the following:

    - All account derivation rules associated with the application for which the journal lines definition is created
    - Sources that belong to the event class for which the line assignment is created and which meet the conditions described in the table below.

Transaction Chart of Accounts	Accounting Chart of Accounts	Segment	Rule Name
Null	Null	All Segments	List of values includes all account derivation rules with no transaction and accounting chart of accounts and if the output type of the account derivation rule is Flexfield.
Null	Null	Accounting Flexfield Qualifiers	List of values includes all account derivation rules with no transaction chart of accounts and if the output type of the account derivation rule is the Accounting Flexfield qualifier.
Null	Not Null	All Segments	List of values includes all account derivation rules with no transaction and null or the same accounting chart of accounts as used by the accounting application definition and if the output type of the account derivation rule is All Segments.

Transaction Chart of Accounts	Accounting Chart of Accounts	Segment	Rule Name
Null	Not Null	Segments	List of values includes all account derivation rules with no transaction chart of accounts and the following: - no accounting chart of accounts if the output type has the same segment - no accounting chart of accounts, and whose output type is value set and that have the same value set as the one used by the Accounting Flexfield segment - same accounting chart of accounts, and whose output type is segment and that have the same segment as the one selected in the Segment field
Not Null	Null	All Segments	List of values includes all account derivation rules with the same transaction chart of accounts used by the journal lines definition or no transaction chart of accounts and no accounting chart of accounts and whose output type is Flexfield.

Transaction Chart of Accounts	Accounting Chart of Accounts	Segment	Rule Name
Not Null	Null	Accounting Flexfield Qualifiers	List of values includes all account derivations rules with the same transaction chart of accounts used by the journal lines definition or no transaction chart of accounts and no accounting chart of accounts and whose output type has the same segment qualifier as the one selected in the Segment field.
Not Null	Not Null	All Segments	List of values includes all account derivation rules with the same transaction chart of accounts used by the journal lines definition or no transaction chart of accounts and no accounting chart of accounts or the same accounting chart of accounts used by the journal lines definition and whose output type is Flexfield.

Transaction Chart of Accounts	Accounting Chart of Accounts	Segment	Rule Name
Not Null	Not Null	Segments	List of values includes all account derivation rules with the same transaction chart of accounts used by the journal lines definition or no transaction chart of accounts and the following: - no accounting chart of accounts and whose output type has an Accounting Flexfield qualifier that matches the one assigned to the segment - no accounting chart of accounts and whose output type has a value set that matches the value set used by the segment - same accounting chart of accounts and whose output type is the same segment

13. Select the Supporting References tab to assign a supporting reference to the journal line type.

14. In the Name field, select the appropriate supporting reference.

    The Owner and Description fields are automatically populated based on the supporting reference selected.

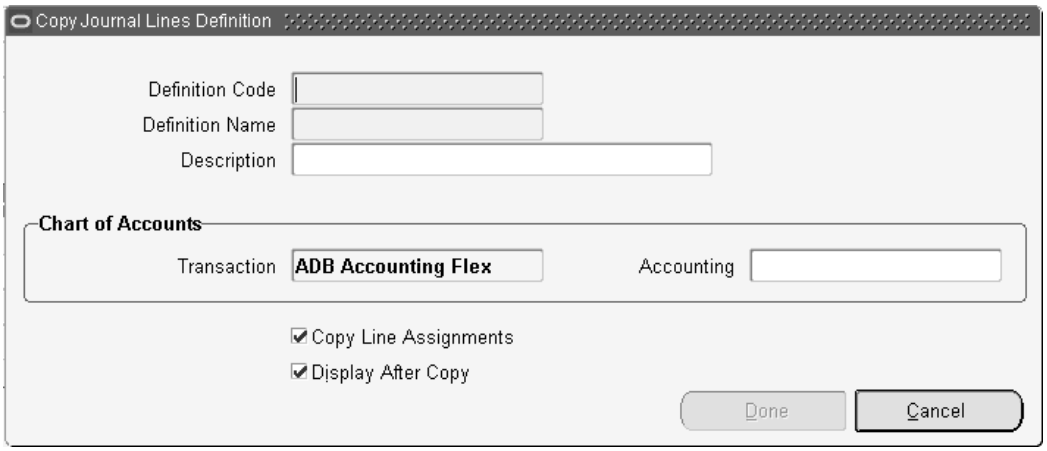
Upgrade Account Derivation Rules Tab

Users can enter account derivation rules for Prior-Entry business flow journal line types referring to non-upgraded journal entries. This tab is displayed only for federal installation when the FV: Federal Enabled profile option is enabled.

See: Profile Options, *Oracle U.S. Federal Financials Implementation Guide*

To Copy a Journal Lines Definition

See: Copy and Modify Functionality, page 2-6



Selected Fields in the Copy Journal Lines Definition Window

Field	Description
Transaction	Optionally, if the journal lines definition that is being copied has no transaction chart of accounts assigned to it, select a transaction chart of accounts; otherwise, the transaction chart of accounts defined in the Journal Lines Definitions window defaults to this field.
Accounting	Optionally, if the journal lines definition that is being copied has no accounting chart of accounts assigned to it, select an accounting chart of accounts; otherwise, the accounting chart of accounts defined in the Journal Lines Definitions window defaults to this field. **Note:** If there is no accounting chart of accounts, users cannot copy the journal lines definition to a specific chart of accounts if qualifiers used in the account derivations rules do not have a segment in the new accounting chart of accounts.
Copy Line Assignments	Copies all line assignments to the journal lines definition
Display After Copy	Automatically displays the new journal lines definition

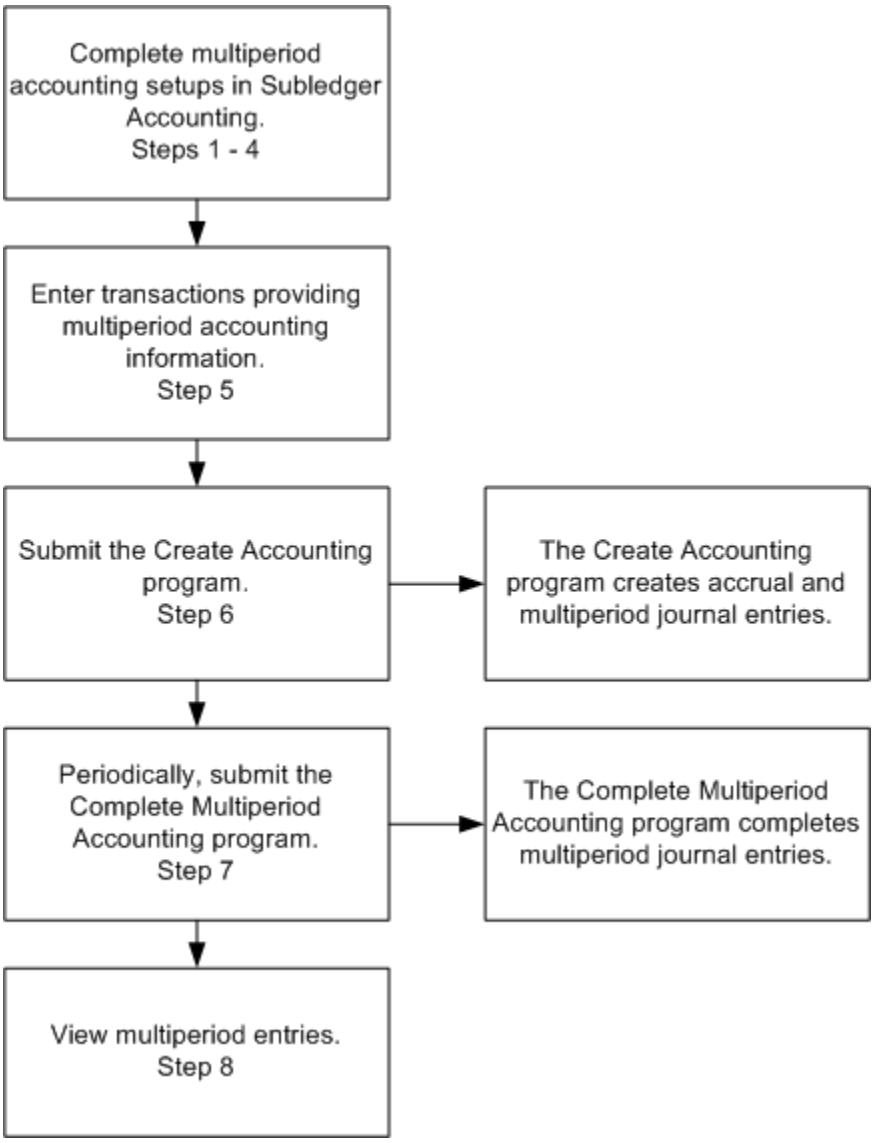
Multiperiod Accounting

Multiperiod accounting enables users to create accounting for a single accounting event for more than one GL period. The functionality is primarily used to recognize revenue or a prepaid expense or revenue across multiple GL periods.

Multiperiod Accounting Process

The figure below is described in Multiperiod Accounting Process Steps, page 2-91.

Multiperiod Accounting Process Flow



Multiperiod Accounting Process Steps

The multiperiod accounting process includes the following steps:

1. In the Journal Line Accounting Attributes Assignments window, assign sources for the following accounting attributes:
   - Multiperiod: Specifies whether a journal line type is eligible for multiperiod accounting
   - Multiperiod Start Date: Date to begin multiperiod accounting
   - Multiperiod End Date: Date to end multiperiod accounting

   See: To Define Journal Line Types, page 2-31

2. In the Journal Line Types window, define the journal line types to be used for multiperiod accounting by setting the multiperiod option.

   See: To Define Journal Line Types, page 2-31

3. In the Journal Lines Definitions window, complete the following:
   - Assign the accrual journal line type
   - Navigate to the Multiperiod Accounting window to define the multiperiod options

     In the Multiperiod Accounting window, users define the multiperiod options.

   See: Journal Lines Definitions, page 2-79

4. In the Line Assignments window, define the multiperiod line assignments as follows:
   - Update the line description for the accrual journal entry line type, which defaults from the Journal Lines Definitions window
   - Assign the recognition journal line types
   - Assign account derivation rules

5. Create transactions in subledger applications.

   For example, a company may receive a Payables invoice in January for the cost of services for a whole year. However, the company must recognize the expense during the period the expense is incurred. The company enters the originating invoice in Payables to record its receipt.

6. Submit the Create Accounting program to create the originating journal entry as

well as the multiperiod entries.

7. Periodically, submit the Complete Multiperiod Accounting program to complete incomplete recognition journal entries as their periods become open.

8. Once the multiperiod journal entries are processed, view the multiperiod journal entries in the inquiry pages for subledger journal entry headers, subledger journal entry lines, and accounting events.

Multiperiod Accounting Example

A company must prepay rent for the year. $1,200,000.00 must be paid on December 31, 2005. However, the company needs to recognize the expense over a twelve month period as shown in the table below.

Total Expense	/	Number of Months	=	Amount Recognized Each Month
$1,200,000.00	/	12	=	$100,000.00

Assume that the multiperiod accounting duration is from 1-Jan-06 to 31-Dec-06 and that the multiperiod accounting options are as follows:

- Number of journal entries: one per period
- GL Date: first day of the GL period
- Proration method: 360 days

The table below describes the schedule to expense $100,000.00 each month over the next twelve months.

Period	Amount
January 2006	$100,000.00
February 2006	$100,000.00
March 2006	$100,000.00
April 2006	$100,000.00
May 2006	$100,000.00

Period	Amount
June 2006	$100,000.00
July 2006	$100,000.00
August 2006	$100,000.00
September 2006	$100,000.00
October 2006	$100,000.00
November 2006	$100,000.00
December 2006	$100,000.00

The following journal entry is created with GL Date 31-DEC-2005 to record the prepaid rent expense.

Account	Entered DR	Entered CR	Account DR (USD)	Account CR (USD)
Prepaid Rent Expense	$1,200,000.00		$1,200,000.00	
Liability		$1,200,000.00		$1,200,000.00
Total:	$1,200,000.00	$1,200,000.00	$1,200,000.00	$1,200,000.00

The following journal entry with GL date 01-JAN-2006 recognizes the rent expense for January.

Account	Entered DR	Entered CR	Account DR (USD)	Account CR (USD)
Rent Expense	$100,000.00		$100,000.00	
Prepaid Rent Expense		$100,000.00		$100,000.00

Account	Entered DR	Entered CR	Account DR (USD)	Account CR (USD)
Total:	$100,000.00	$100,000.	$100,000.00	$100,000.00

During the ensuing eleven months, the journal entry shown in the table above will be created to recognize the monthly rent expense as it is incurred.

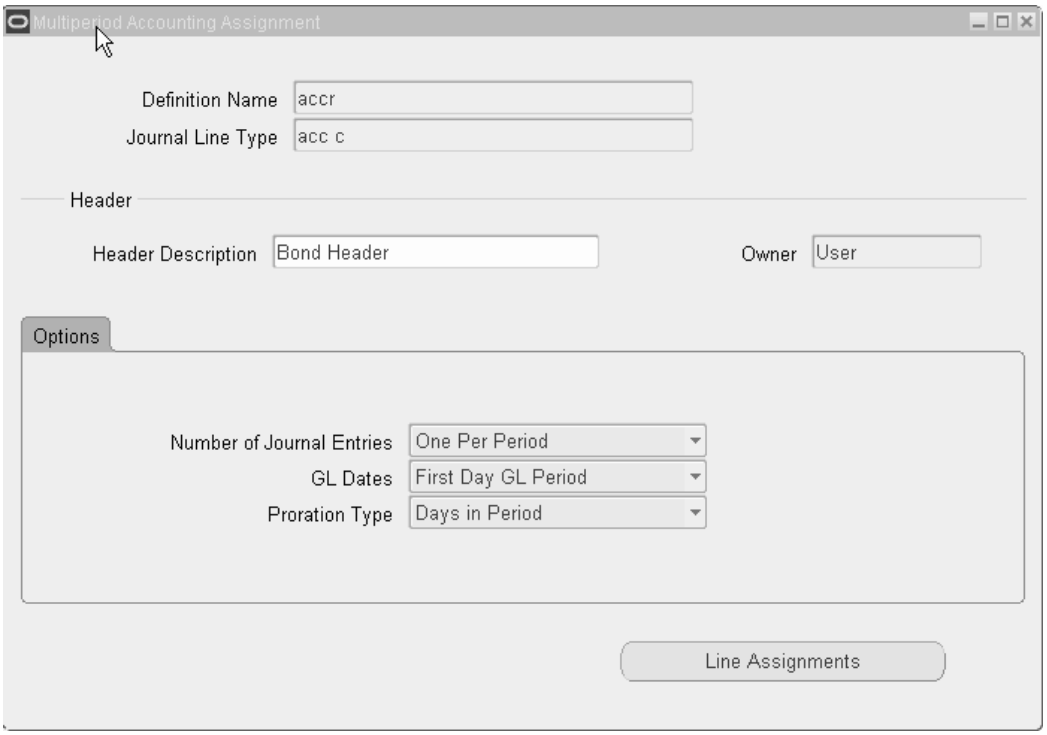
Defining Multiperiod Accounting

Prerequisites

Define the following:

- Journal line types, page 2-31
- Journal line accounting attributes, page 2-31
- Journal entry descriptions, page 2-49
- Account derivation rules, page 2-64
- Journal lines definitions, page 2-82

To Define Multiperiod Accounting



1. In the Line Assignments region of the Journal Lines Definitions window, select the accrual journal line type which will create the originating entry and click **Multiperiod Accounting**.

   The Definition Name and Journal Line Type fields default from the Journal Lines Definitions window.

2. Enter data as described in the table below.

Field	Description
Header Description	Description for the header of recognition entries

Field	Description
Number of Journal Entries	Number of multiperiod journal entries to be created. Options are: • One: One multiperiod journal entry is created to recognize the entire accrual amount. **Note:** If this option is selected, it is not possible to select a proration type since only one journal entry is created for the entire accrual amount. • One per GL Period: One multiperiod journal entry is created per GL period between the dates defined by the multiperiod start and end date accounting attributes.

Field	Description
GL Dates	Specifies when the multiperiod journal entries are created in the GL period **Note:** If a transaction calendar is assigned to the ledger, Subledger Accounting uses this calendar to ensure that the multiperiod accounting journal entries fall on business days. Options are: • First Day GL Period: Multiperiod journal entries have a GL date of the first day of the period. For example, if a company uses monthly periods, the date is October 1. • Last Day GL Period: Multiperiod journal entries have a GL date of the last day of the period. For example, if a company uses monthly periods, the date is October 31. • Originating Day: Multiperiod entries have the same GL date as the originating journal entry. For example, if the originating entry has a GL date of October 22, the multiperiod entries have GL dates of the 22nd of the ensuing GL periods, such as November 22 and December 22. **Note:** If the Originating day option is selected and the originating entry falls on a date that does not occur in every GL period, the closest day within that period is used. For example, if the originating entry has a GL date of October 31, the next multiperiod journal entry would have a GL date of November 30.

Field	Description
Proration Type	Specifies how the recognition amount per period should be calculated. Options are: • 360 days: Partial periods calculated by assuming 360 days in a year • Days in Period: Partial periods calculated by dividing the number of partial period days by the actual number of days in the period • First Period: Accrual amount divided by the number of periods and recognized evenly starting with the first period • Total Days in Period: Both the partial periods and the whole periods are based on the actual number of days in the period. The number of days within each period is then divided by the total number of days in the whole multiaccounting period. The result is then multiplied by the total amount due to arrive at an amount for each respective period.

3. Click **Line Assignments**.

   The Definition Name, Owner, accrual Journal Line Type, and Line Description fields default from the Journal Lines Definitions window.

   The first accrual journal line creates a mirror image of the original accrual line, reversing the impact of the original journal entry to the same General Ledger account. Users cannot change this journal line type or the account derivation rules for it.

   The Inherit check box for the description defaults from the Inherit check box in the Journal Lines Definitions window for the accrual journal line type. If selected, users can deselect the check box and assign a new description.

4. To assign journal line types to create the recognition journal line, enter data as described in the table below.

Selected Fields in the Line Assignments Window

Field	Description
Journal Line Type	Select the corresponding recognition journal line type. The list of values includes only recognition journal line types with the same natural side and event class as the accrual journal line type.
Name (Account Derivation Rule region)	The Owner and Description fields default based on the rule selected.

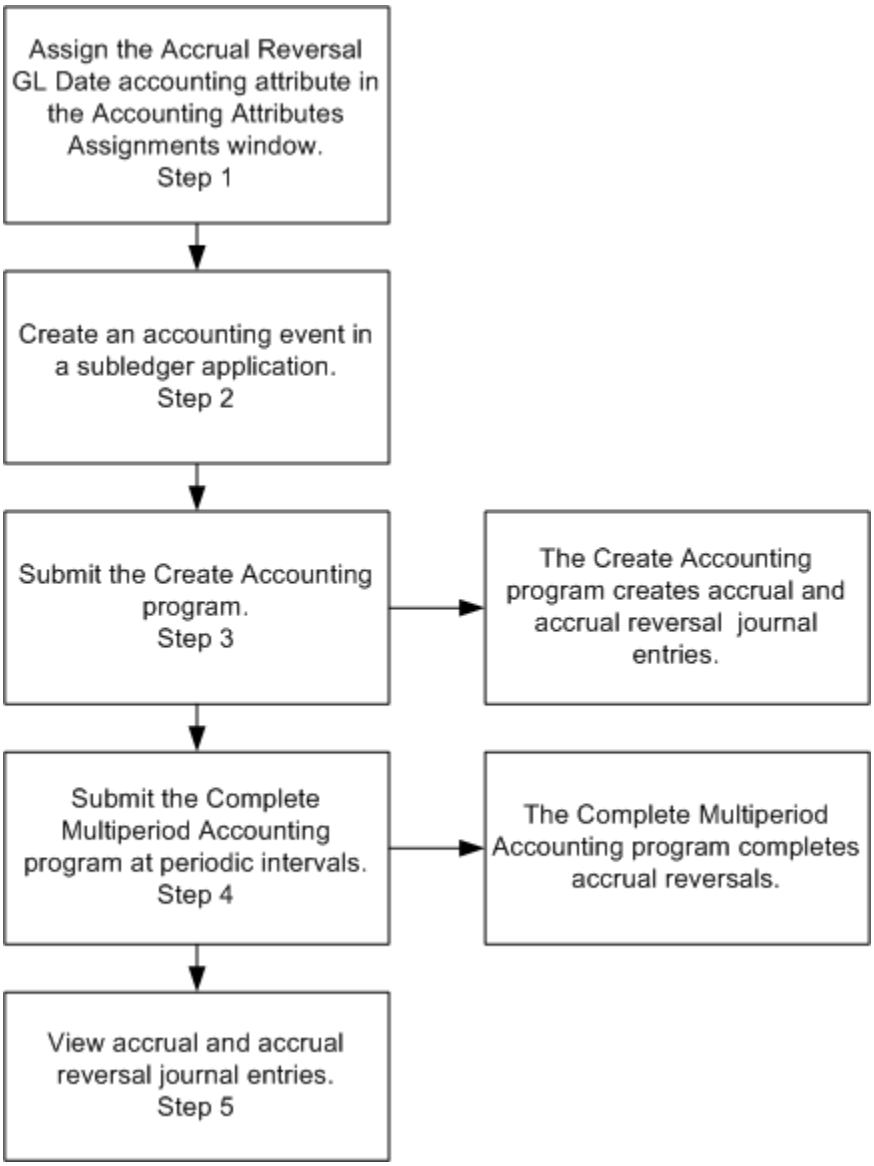
Accrual Reversals

Use accrual reversal to define how and when accrual reversals are automatically performed. You can:

- Indicate that an accounting event is eligible for accrual reversal
- Schedule the reversal of accrual journal entries generated by the Subledger Accounting program

Accrual Reversal Process

The diagram below shows the accrual reversal process and is described in the Accrual Reversal Process Steps, page 2-100.



Accrual Reversal Process Steps

1. Assign the Accrual Reversal GL Date accounting attribute at the event class level in the Accounting Attribute Assignments window.

   Use this attribute to schedule the automatic reversal of a journal entry at the time it is created. Assign any standard date source or one of the following system sources to the accrual reversal GL date accounting attribute:

   - Next Day: The GL date of the accrual reversal will be the next day following the GL date of the accrual entry. If there is a transaction calendar assigned to the ledger, this will be the next business day.

- First Day Next GL Period: The GL date of the accrual reversal entry will be the first day of the following period. If there is a transaction calendar assigned to the ledger, this will be the first business day.
- Last Day Next GL Period: The GL date of the accrual reversal entry will be the last day of the following period. If there is a transaction calendar assigned to the ledger, this will be the last business day.

  Note: Users can override the accrual reversal GL date accounting attribute values on the journal entry header in the Application Accounting Definitions window.

2. Create an accounting event in the subledger application.
3. Submit the Create Accounting program.

   The Create Accounting program creates the accrual journal entry as well as accrual reversals and multiperiod journal entries. The program creates the accrual reversal entry to negate the impact of the accrual entry. Depending on the selection for Reversal Method for the ledger accounting options in the Update Accounting Options window, the accrual reversal entry will have the debit and credit signs reversed or it will have negative amounts.

   The status of the accrual reversal journal entry and multiperiod journal entry is based upon the status of the GL period of the GL date of the accrual reversal journal entry and the End GL Date specified in the Create Accounting request parameters as described in the table below.

GL Date	Open or Future Entry GL Period	Closed or Permanently Closed GL Period	Never Opened GL Period
The GL Date of the accrual reversal is on or before the End GL Date in the mode specified in the Create Accounting request	Creates the journal entry with the status specified in the Create Accounting request	• Adjusts the GL date to the next open period • Creates the journal entry with an adjusted GL date in the mode specified in the Create Accounting request if the GL date is prior to the end date of the request or with an incomplete if the date is after the end GL date of the request	• Adjusts the GL date to the next open GL period • Creates the journal entry with an adjusted GL date in the mode specified in the Create Accounting request if the GL date is prior to the end date of the request or as incomplete if the date is after the end GL date in the Create Accounting request

GL Date	Open or Future Entry GL Period	Closed or Permanently Closed GL Period	Never Opened GL Period
GL Date of the accrual reversal is after the END GL Date specified in the Create Accounting request	Creates the journal entry with an incomplete status	• Adjusts the GL date to the next open GL period • Creates the journal entry with an adjusted GL date in the mode specified in the Create Accounting request if the GL date is prior to the end date of the request or with an incomplete status if the date is after the end GL date of the request • If no open GL period is found, creates the journal entry with an error status	Creates the journal entry with an incomplete status

See: Setting Up Subledger Accounting Options, page 1-2

4. Submit the Complete Multiperiod Accounting program to complete accrual reversals in future GL periods as the periods are opened.

   The Complete Multiperiod Accounting program looks at the GL dates of all incomplete accrual reversal and multiperiod journal entries as specified in the Complete Multiperiod Accounting request parameters. It completes those entries with GL dates in open or future entry periods that fall on or before the End GL Date parameter specified in the Complete Multiperiod Accounting request.

   Once an accrual reversal or multiperiod journal entry is completed, it is sequenced and appears on reports and inquiries.

   See: To Complete Multiperiod Journal Entries and Accounting Reversals, page 2-106

5. View accrual reversals.

   See: Subledger Journal Entry Lines Inquiry, page 6-5 and Subledger Accounting

Events Inquiry Overview, page 6-1

Accrual Reversal Examples

The following examples describe how accrual reversals are scheduled and entered in journals.

Example 1

A company receives materials worth $100 on the 30th of the month but has not been invoiced. The following journal entry is created when the material is received to record the accrual.

Account	Entered DR	Entered CR	Accounted DR (USD)	Accounted CR (USD)
Accrual Expense	100.00		100.00	
Accrual Liability		100.00		100.00

The accrual reversal GL date is First Day Next GL period and the following journal entry is created to reverse the accrual.

Account	Entered DR	Entered CR	Accounted DR (USD)	Accounted CR (USD)
Accrual Liability	100.00		100.00	
Accrual Expense		100.00		100.00

Example 2

Futures trading requires a margin account that is market-to-market on a daily basis. This means that the investor or ledger's gains or losses on the position are reflected on a daily basis. If the margin account drops below a specified amount (the maintenance of the margin), a margin call is issued. This requires the holder of the account to replenish the account to the initial margin level or close out the position. In this scenario, the investor or ledger must mark the account to market each day and the entry booked from the day before may need to be reversed to reflect the new position.

The following journal entry is created on June 1, 2006.

GL Date: 01-Jun-2006

Account	Entered DR	Entered CR	Accounted DR (USD)	Accounted CR (USD)
Loss	100.00		100.00	
Margin Liability		100.00		100.00

The Accrual Reversal GL Date is set to Next Day and the following journal entry is created to reverse the journal entry from June 1.

GL Date: 02-Jun-2006

Account	Entered DR	Entered CR	Accounted DR (USD)	Accounted CR (USD)
Margin Liability	100.00		100.00	
Loss		100.00		100.00

On June 2, a new journal entry is created to reflect the new position, which will be reversed on June 3.

GL Date: 02-Jun-2006

Account	Entered DR	Entered CR	Accounted DR (USD)	Accounted CR (USD)
Loss	105.00		105.00	
Margin Liability		105.00		105.00

On June 3, the following journal entry is created to reverse the accrual from June 2.

GL Date: 03-Jun-2006

Account	Entered DR	Entered CR	Accounted DR (USD)	Accounted CR (USD)
Margin Liability	105.00		105.00	
Loss		105.00		105.00

To Complete the Multiperiod Journal Entries and Accrual Reversals

The Complete Multiperiod Accounting program checks the GL dates of all incomplete journal entries that have a GL date that is on or before the end GL date specified in the request parameters and completes these entries as their GL dates fall into open periods.

Enter parameters as described in the table below.

Parameter	Description
Ledger	Limits incomplete journal entries selected for processing to those of the selected ledger; required
Process Category	Restricts events for accounting to the selected category
End GL Date	End date for processing all incomplete journal entries; required
Errors Only	Limits the completion of journal entries to those processed in error; required
Report	Determines whether to print the report in summary or detail mode
Transfer to General Ledger	Determines whether to transfer completed journal entries to General Ledger
Post in General Ledger	Determines whether to post completed journal entries transferred to General Ledger

Parameter	Description
General Ledger Batch Name	Batch name for General Ledger entries posted by the Multiperiod Accounting program

Application Accounting Definitions

Use application accounting definitions to assign journal lines definitions, supporting references, and header descriptions to event classes and event types.

Storing the accounting definitions validation status at the event class and event level enables you to generate subledger journal entries for certain event classes or event types even if the accounting definitions for other event classes or event types are invalid.

Each event class and event type assignment consists of a header assignment and one or more journal lines definition assignments. A header assignment includes the following:

- source assignments for the GL date and Accrual Reversal GL date, if enabled for the event class
- a journal entry description (optional)
- one or more supporting references (optional)

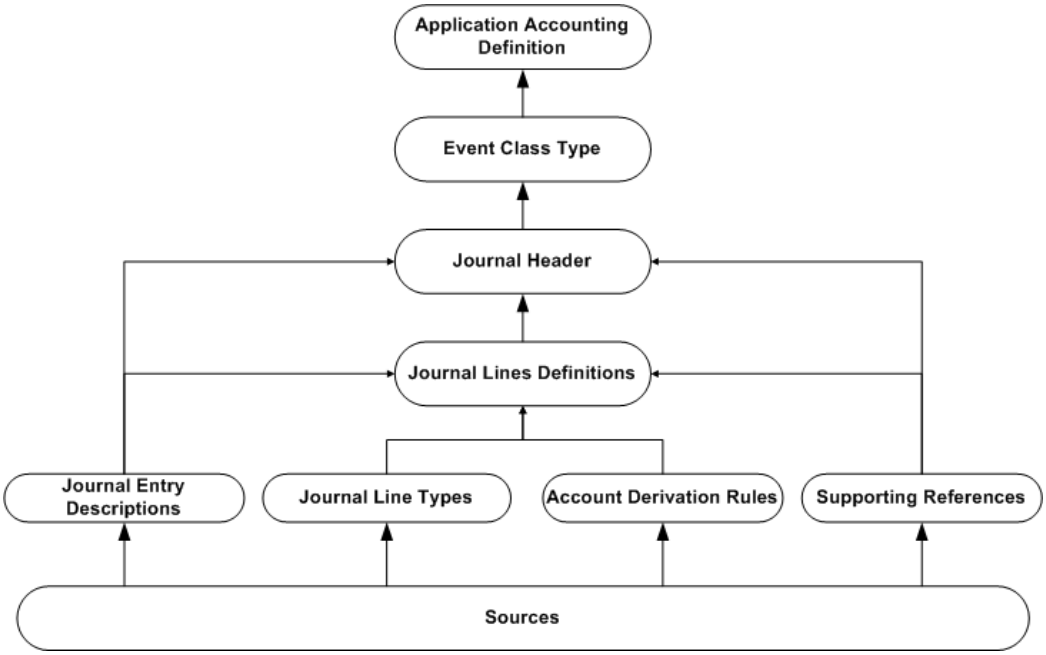
You can assign multiple journal lines definitions to an event class or event type. Subledger Accounting generates a single journal entry per accounting event and ledger using the line assignments from all the journal lines definitions assigned to the event class or event type. The following can be assigned to a journal lines definition:

- Journal entry description
- Journal line type
- Account derivation rules
- Supporting references

Sources are used by all of the above components.

The figure below shows the relationship of the components to an application accounting definition as described in the above text.

Application Accounting Definitions



Application accounting definitions enable you to meet the subledger accounting requirement of multiple accounting representations. While one application accounting definition can generate subledger journal entries that are compliant with one particular set of accounting requirements, another definition can be defined to meet a completely different set of accounting requirements.

For example, use a complete set of US GAAP accounting definitions for Payables as an application accounting definition for the ledger US applications. Use a complete set of French GAAP accounting definitions for Payables can be used for the ledger French Operations. These two sets of definitions have differences based on the setup of the various components that make up their application accounting definitions.

Seeded application accounting definitions are provided for all Oracle subledgers. If specific requirements are not met by startup accounting definitions, users can copy and modify the seeded definitions and their assignments.

The Applications Accounting Definitions (AAD) Loader enables users to import and export application accounting definitions and journal entry setups between the file system and database instances. The AAD Loader also supports concurrent development and version control of the application accounting definitions.

Defining an Application Accounting Definition

Use the Application Accounting Definitions window to assign header descriptions and journal lines definitions to the event classes and event types for a particular application.

Assign a header description to the event class or event type in the Header Assignments

window.

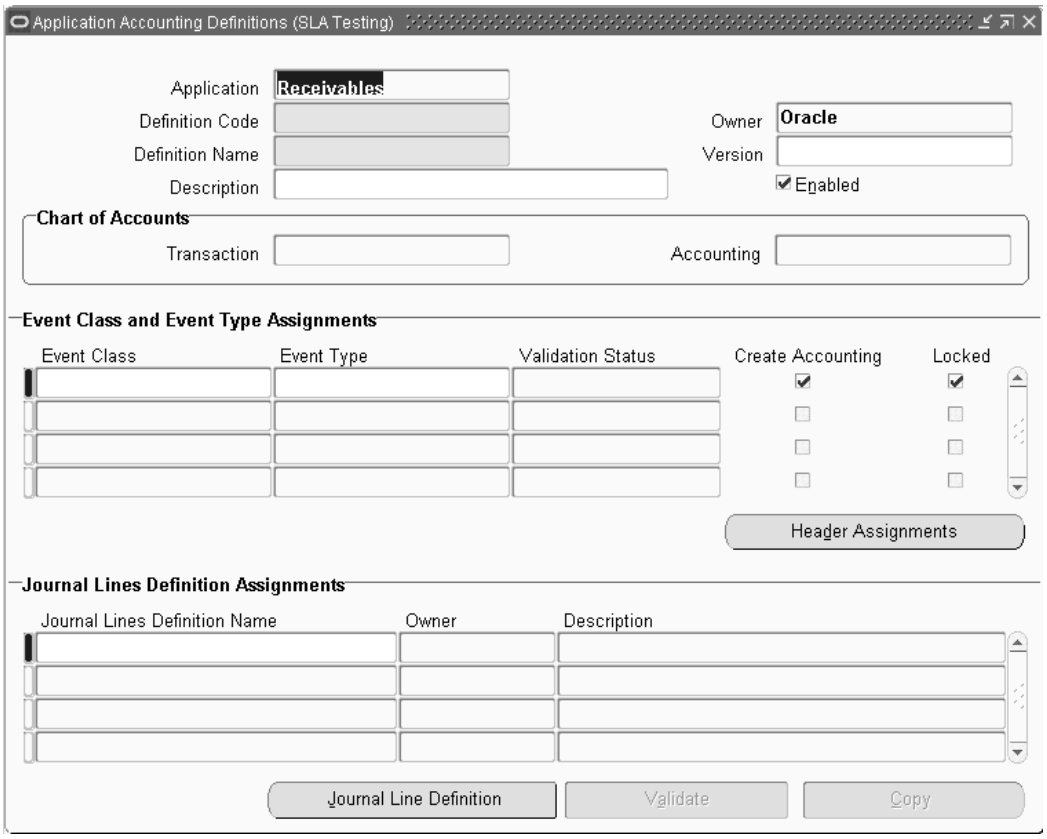
Journal Lines Definitions can be assigned to the application accounting definition in the Application Accounting Definition window.

Prerequisite

Define the following:

- Journal entry descriptions, page 2-48
- Journal lines definition, page 2-79
- Supporting References, page 2-76

To Define an Application Accounting Definition



Selected Fields and Buttons in the Application Accounting Definitions Window

Field and Button	Description
Application	Defaults from the application associated with the responsibility
Owner	Automatically populated. For components seeded by Oracle, the value is Oracle. For components created on site by users, the value is User.
Enabled	If selected, makes this application accounting definition available
Accounting	If selected, the following rules apply: • The application accounting definition can be assigned only to a subledger accounting method with the same chart of accounts. • Only those components, such as journal entry descriptions, defined with the same or no charts of accounts are available for assignment in the Header Assignments window. See: Transaction and Accounting Charts of Accounts, page 2-7

Field and Button	Description
Validation Status	Displays the validation status of the event class and event type. Values include: • Not Validated: The journal lines definitions assigned to the event class and event type have not been validated. • Valid: All the journal lines definitions assigned to the event class and event type have been successfully validated, and the underlying database package has been successfully created. • Invalid: The validation of the journal lines definitions assigned to the event class and event type failed for at least one of them, or the underlying database package could not be created because of a technical problem. An application accounting definition can only be used to create subledger journal entries for a valid event class and event type. The Subledger Accounting program creates errors in the following cases: • For the event being processed, the associated event class and event type has an invalid status. • For the event being processed, the associated event class or event type is not included in the application accounting definition.
Create Accounting	Select to create subledger journal entries for the accounting events associated with the event class and event type. If this check box is deselected, no journal lines definitions can be assigned to the event class and event type. If any journal lines definitions are assigned to the event class and event type, this check box cannot be deselected.

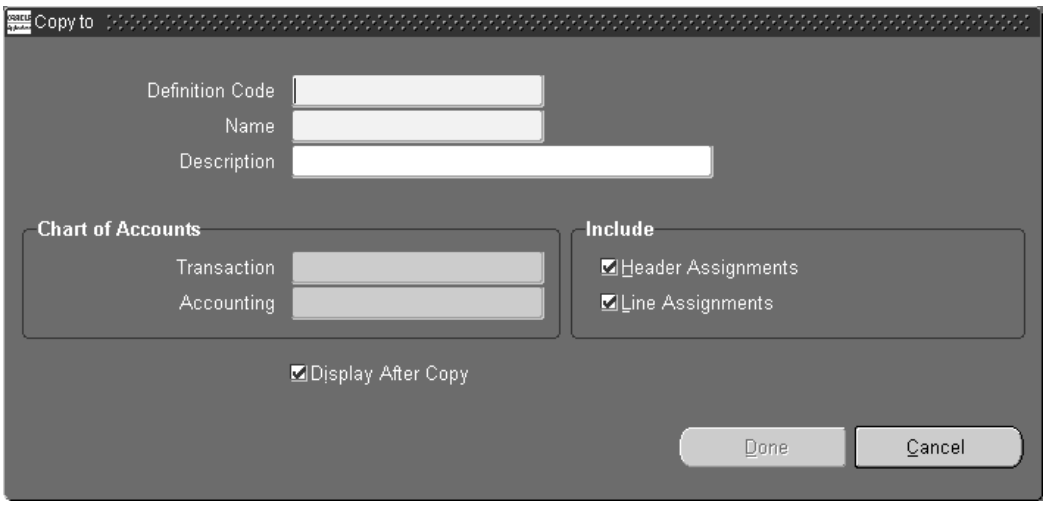
Field and Button	Description
Locked	Controls whether the application accounting definition can be modified
Header Assignments	Opens the Header Assignments window to assign a journal entry description and supporting references to the event class and event type of the application accounting definition and to view the accounting attributes associated with the journal entry header. **Note:** Supporting references maintaining balances or with line level sources assigned to the details may not be used on journal entry headers.
Journal Lines Definition Name	Assign a journal lines definition to the event class and event type. List of values includes all journal lines definitions that meet the following criteria: • The event class and event type for the journal lines definition matches the ones being assigned to the application accounting definition. • The event class for the journal lines definition matches the one being assigned to the applications accounting definition and the event type for the journal lines definition is All. Users can assign one or more journal lines definitions to the event class or event type. Subledger Accounting generates a journal entry per event and ledger using the line assignments from all journal lines definitions assigned to the event class and event type.
Validates	Validates the application accounting definition

Copying and Modifying Application Accounting Definitions

See: Copy and Modify Functionality, page 2-6

When copying an application accounting definition, copy the header and line assignments associated with the original definition, or copy a definition and create the assignments manually.

To Copy, Modify, and Validate Application Accounting Definitions



Selected Fields in the Copy to Window

Field	Description
Chart of Accounts region	The transaction and accounting charts of accounts default from the original application accounting definition. Note that if values have defaulted for these fields, they cannot be updated. However, if the original application accounting definition does not have a transaction or accounting chart of accounts, then users can enter them in this window. If the charts of accounts are entered, then the following rules apply: • The new application accounting definition can only be assigned to a subledger accounting method with the same or no charts of accounts. • Only those components defined with the same or no charts of accounts, such as account derivation rules and journal line types, are available for assignment in the new application accounting definition. See: Transaction and Accounting Charts of Accounts, page 2-7
Include region	Select the appropriate check boxes to copy the assignments associated with the original application accounting definition to the new one.

After modifying a component of an application accounting definition, its validated status changes to Not Validated. Validate the modified definition in the Application Accounting Definitions window. Once validated, use it to generate subledger journal entries.

Import Application Accounting Definitions

Application accounting definitions are imported using the Import Application Accounting Definitions concurrent program. This program imports the application accounting definitions from a data file to the Accounting Methods Builder (AMB) context specified in the SLA: Accounting Methods Builder Context profile option and produces a report of the results.

See: SLA: Accounting Methods Builder Context, page B-3

When running the Import Application Accounting Definitions concurrent program, users specify whether to run the merge analysis, merge, or overwrite processes.

Import Application Accounting Definitions Program Parameters Description

The table below describes the parameters for the Import Application Accounting Definitions program.

Import Application Accounting Definitions Program Parameters

Parameter	
Accounting Methods Builder Context	AMB context for the application accounting definitions to be imported; defaulted from the SLA: Accounting Methods Builder Context profile option; required
Source Data File	Full path name, including the .ldt file name, of the data file containing the application accounting definitions to be imported; required Path name example: /home/jdoe/out/APAAD.ldt **Note:** At least one of the three source path names must be entered.
Source File Pathname for Base Application	Valid source file path name
Source File Pathname for Budgetary Control	Valid source file path name
Merge Analysis Only	Determines whether merge analysis is performed to the imported application accounting definitions. Default is Yes.
Batch Name	User-entered merge analysis report name

Parameter	
Import Option	Enabled and required only if the Merge Analysis Only parameter is set to No; indicates whether the application accounting definitions from the data file should be merged or overwritten to the database. Default is Merge.
Validate	Enabled and required only if the Merge Analysis Only parameter is set to No; determines whether the Validate Application Accounting Definitions concurrent program should be submitted to validate all the imported application accounting definitions. Default is Yes.
Force Overwrite	Enabled and required only if the Merge Analysis Only parameter is set to No and the Import Option is Overwrite; indicates whether Subledger Accounting should allow an application accounting definition to be overwritten from the data file to the database if the version in the data file is lower than the version in the database. Default is No.

Import Application Accounting Definitions Report

When the Import Application Accounting Definitions program is completed successfully, a report highlighting all the imported application accounting definitions and their versions as well as all the errors that occurred during the import process is produced.

Export Application Accounting Definitions

The Export Application Accounting Definitions program exports all application accounting definitions of an application from a database to the file system and produces a report of the results. All application accounting definitions and journal entry setups for an application are exported to the same data file. When the application accounting definitions are exported, a new version is stamped on the application accounting definitions, mapping sets, and account derivation rules referenced by exported application accounting definitions.

Export Application Accounting Definitions Program Parameters

The table below describes the parameters for the Export Application Accounting Definitions program.

Export Application Accounting Definitions Program Parameters

Parameter	Description
Account Method Builder Context	AMB context for the application accounting definitions to be imported; defaulted from the SLA Accounting Methods Builder Context profile option; required
Destination File Path	Full path name, including the .ldt file name, of the file system where the application accounting definitions are to be exported; required Path name example: /home/jdoe/out/APAAD.ldt **Note:** At least one of the three destination file path names must be entered.
Destination File Pathname for Base Application	Valid file path name for the base application
Destination File Pathname for Budgetary Control	Valid path name for the federal budgetary control
Versioning Mode	Indicates whether the exported application accounting definitions are a result of leapfrogging. Select Standard if the AAD to be exported is based on the latest version; select Leapfrog if the AAD to be exported is not based on the latest version; or select Supersede if the AAD to be exported is not based on the latest version and is not a leapfrog. Default is Standard.
User Version	User-assigned version; optional
Export Comment	User-entered export comments; optional

Export Application Accounting Definitions Report

When completed successfully, the Export Application Accounting Definitions program produces a report highlighting all the exported application accounting definitions as well as all the errors that occurred during the export process.

Subledger Accounting Methods

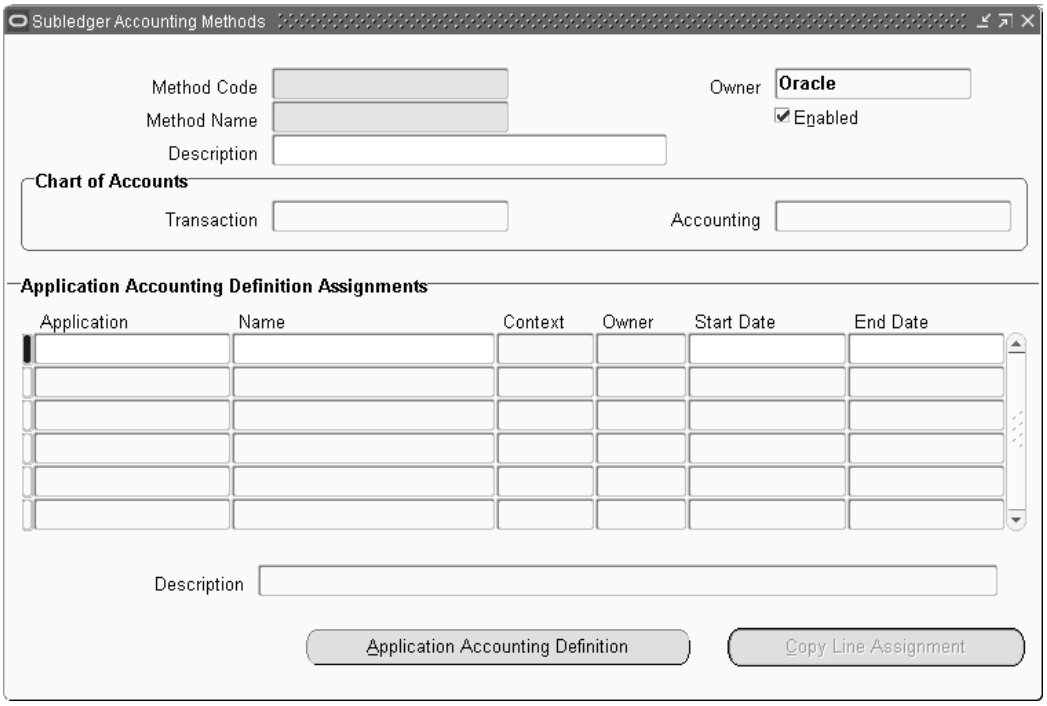
Application accounting definitions that comply with a common set of accounting requirements can be grouped into a subledger accounting method. The grouping allows a set of application accounting definitions to be assigned collectively to a ledger. This reduces setup time and helps ensure a consistent method of accounting for all subledgers feeding into a particular ledger.

For example, a subledger accounting method entitled French GAAP can be defined to group application accounting definitions that are accounted for using French GAAP criteria. As another example, a Cash Basis Accounting Method can be defined to group application accounting definitions that are used to account for transactions on a cash basis.

By assigning different subledger accounting methods to ledgers, the AMB enables users to create multiple accounting representations of transactions.

See: Multiple Representations, page 2-8

To Define a Subledger Accounting Method



Note: Oracle recommends that users do not modify a seeded method or any other seeded component as it could get overwritten in an upgrade. Instead, copy a seeded component and then modify it appropriately. The modified component has an Owner type of User.

Selected Fields in the Subledger Accounting Methods Window

Field	Description
Owner	Automatically populated. For components seeded by Oracle, the value is Owner. For components created on site by users, the value is User. When selecting component names from a list of values in AMB windows, users are presented with the name as well as the Owner of the component. This enables users to distinguish between seeded and user-defined components.

Field	Description
Enabled	If selected, makes this subledger accounting method available for use
Chart of Accounts region	**Note:** The transaction and accounting chart of accounts are optional. If they are entered, then the following rules apply: • Only an application accounting definition with the same or no charts of accounts is available for assignment. • The accounting chart of accounts must match the chart of accounts of the ledger that this subledger accounting method is assigned to. See: Transaction and Accounting Charts of Accounts, page 2-7
Application	Application that owns the application accounting definition for this subledger accounting method

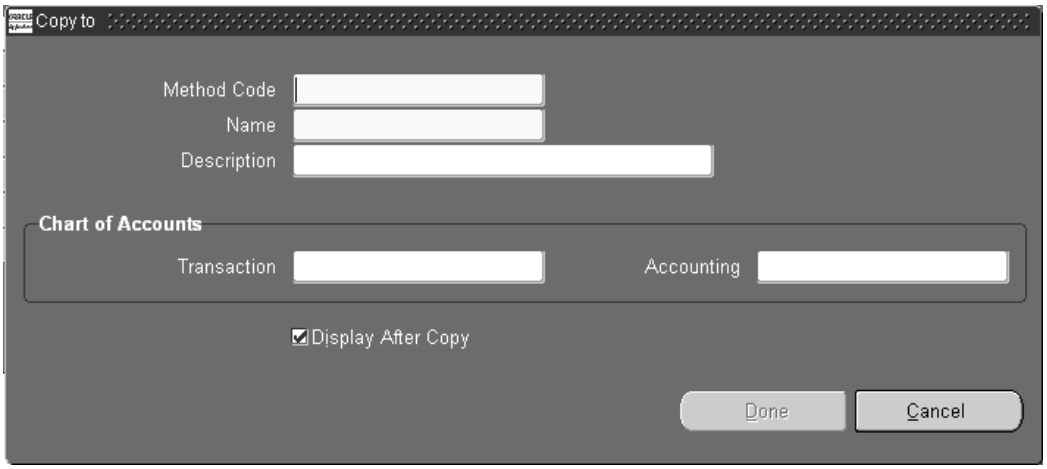
Copy and Modify a Subledger Accounting Method

See: Copy and Modify Functionality, page 2-6

When a subledger accounting method is copied, the new method is assigned all the application accounting definitions and associated header and line components of the original subledger accounting method. For example, if the subledger accounting method US GAAP is copied to a new subledger accounting method called US Management, then all the components of the AMB associated with US GAAP are now also associated with US Management.

To customize any of the components associated with the new subledger accounting method, copy the relevant component or create a new one and associate it with the new subledger accounting method.

To Copy a Subledger Accounting Method



The Transaction and Accounting charts of accounts defaults from the original subledger accounting method. Note that if a value has defaulted for these fields, they cannot be updated. However, if the original subledger accounting method does not have a transaction or accounting chart of accounts, enter them in this window.

These entries serve as the charts of accounts for the subledger accounting method created. If entered, only components defined with the same or no charts of accounts are available for assignment to the new subledger accounting method. The accounting chart of accounts, if entered, must match the chart of accounts of the ledger that this new subledger accounting method is to be assigned to.

See: Transaction and Accounting Charts of Accounts, page 2-7

Accounting Definitions Inquiry

Accounting definitions inquiry enables users to:

- Identify accounting definitions in which a certain component is included
- Query all application accounting definition assignments by application accounting definition, event class, or event type

Use this inquiry to plan and assess the impact of modifications to the application accounting definitions. For example, you may want to add the customer name to the journal entry description for cash receipts, but they are unsure whether the same journal entry description is being used for miscellaneous receipts which do not have an associated customer. In another scenario, you can change an account derivation rule to take the cost center from a mapping set based upon Oracle Projects expenditure types but are unsure whether the same account derivation rule is used for other cases in which the mapping set might not apply.

Accounting Definitions Inquiry Windows

Find Accounting Definitions Window

In the Find Accounting Definitions window, navigate to the following windows:

- Accounting Definition Headers window, described below, when querying accounting header descriptions
- Accounting Definitions Lines window, described below, when querying the following line components:
  - Accounting line type
  - Account derivation rule
  - Accounting line description

Accounting Definition Headers Window

In this window, navigate to the following windows:

- Accounting Definition Lines window, described below, to examine the line assignments associated with each header
- Application Accounting Definition window, page 2-109

  If the application accounting definition is unlocked, navigate to the corresponding line assignment in the Assignments window.
- Header Assignments window, page 2-109

Accounting Definition Lines Window

In this window, view the following:

- Assignments
- Journal line types
- Account derivation rules
- Application accounting definitions

From this window, navigate to the following windows:

- Application Accounting Definition window, page 2-109

  If the application accounting definition is unlocked, users can navigate to the

corresponding line assignment in the Assignments window.

- Account Derivation Rules window, page 2-64
- Journal Lines Definitions window, page 2-79 to view line assignments

3

Create Accounting and Transfer Journal Entries to GL Programs

Overview of Create Accounting and Transfer Journal Entries to GL Programs

The Create Accounting program processes eligible accounting events to create subledger journal entries. To create the subledger journal entries, the Create Accounting program applies application accounting definitions that are created in the Accounting Methods Builder (AMB).

The Create Accounting program:

- Validates and creates subledger journal entries
- Transfers the final journal entries in the current batch run to General Ledger and starts the General Ledger posting process
- Generates the Subledger Accounting Program Report, which documents the results of the Create Accounting program

The Transfer Journal Entries to GL program enables you to transfer any eligible journal entries to General Ledger, including those from previous batch runs that have not yet been transferred to General Ledger.

Create Accounting Program

The Create Accounting program creates and transfers journal entries. In general, the parameters described in the table below determine which accounting events are processed.

Create Accounting Program Parameters

Parameter	Description
Ledger	Required; limits accounting events selected for processing to those of a particular ledger Subledger Accounting lists ledgers that have events that the responsibility can access due to transaction-based security. If the profile option SLA: Enable Data Access Security in Subledgers is set to Yes, only those ledgers that are included in General Ledger Access Sets assigned to the responsibility appear in the list of values. If the application is a valuation method application as defined in the AMB, then both primary and secondary ledgers within the access sets are displayed. If the application is not a valuation method application, then only primary ledgers are displayed.
Process Category	Optional; restricts the events selected for accounting to a particular process category The Create Accounting program selects events with event types falling into the event classes assigned to the process category. Only process categories established by development teams as part of the seed data are included in the list of values.
End Date	Required; end date for the Create Accounting program; processes only those events with event dates on or before the end date

Parameter	Description
Mode	Required; determines whether the subledger journal entries are created in Draft or Final mode If Draft mode is selected, then the Transfer to GL, Post in General Ledger, and General Ledger Batch Name fields are disabled. Draft entries cannot be transferred to General Ledger. See: Subledger Accounting Setup Options Description, page 1-3
Errors Only	Required; limits the creation of accounting to those events for which accounting has previously failed If Yes is selected, the Create Accounting program processes all events with a status of Error. See: Subledger Accounting Setup Options Description, page 1-3
Report	Required; determines whether to generate a report showing the results of the Subledger Accounting program in summary or detail format See: Subledger Accounting Setup Options Description, page 1-3
Transfer to General Ledger	Required if Mode is set to Final; determines whether to transfer the subledger journal entries to General Ledger Journal import is not launched if set to Yes. See: Subledger Accounting Setup Options Description, page 1-3

Parameter	Description
Post in General Ledger	Required if Mode is set to Final or Create Accounting is set to No; determines whether to post subledger journal entries in General Ledger If there is a primary ledger with secondary ledgers attached to it and the application is a nonvaluation method application, the journal entries of the secondary ledgers are automatically posted. This is based on the application accounting definition that the user sets up. If the application is a valuation method application, then there is a different event for that secondary ledger and the accounting is not created in the same run for both ledgers. See: Subledger Accounting Setup Options Description, page 1-3
General Ledger Batch Name	Optional; user-entered batch name that appears on the transferred General Ledger subledger journal entries. Transfer to GL option must be set to Yes.
Include User Transaction Identifiers	Required; controls whether the report displays user identifiers' names and values.

Transfer Journal Entries to GL Program

The Transfer Journal Entries to GL program consists of a subset of parameters used in the Create Accounting program as listed below:

- Ledger
- Process Category
- End Date
- Post in General Ledger
- General Ledger Batch Name

Please refer to the descriptions in the Create Accounting Programs Parameters table, page 3-1 .

Oracle Subledger Accounting Program Report

The Subledger Accounting Program Report is generated by the Create Accounting program. It lists the following:

- Successful events and the subledger journal entries created for those events
- Errors for failed events

Users can run the report in summary or detail mode which are described as follows:

- Summary mode provides a summary of events processed and detailed information about their errors.
- Detail mode provides details of subledger journal entries generated from the processing of completed events and a detailed error report.

Transfer Journal Entries to GL Report

The Transfer to Journal Entries to GL Report is generated by the Transfer Journal Entries to GL program and lists the following:

- Transfer to GL Summary
- General Errors

4

Diagnostic Framework

Diagnostic Framework Overview

The diagnostic framework provides features to review the journal entries created by the Subledger Accounting program. It provides the input data used for each transaction, such as the following:

- Transaction objects
- Ledger information
- System sources
- Source values

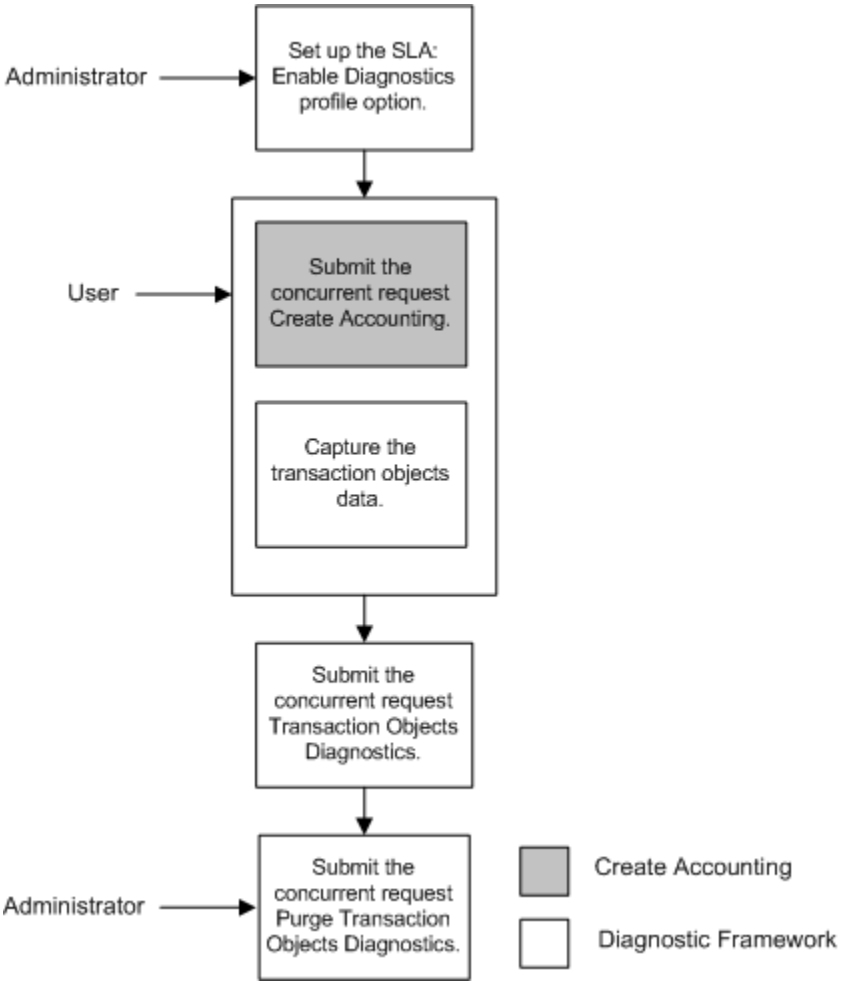
The following examples describe typical uses of the diagnostic framework features.

- In the implementation phase, users can launch the Transaction Objects Diagnostic report to review the source values available in the transaction objects.
- On a daily basis, users can use the Transaction Objects Diagnostic report to analyze issues related to the generation of subledger journal entries.

Diagnostic Framework Business Process Flow Diagram

The figure below illustrates the business process for the generation and the report of the diagnostic framework output data and is described in the succeeding text.

Diagnostic Framework Business Process Flow



The following steps describe the diagnostic framework business process flow:

1. The administrator sets the SLA: Enable Diagnostics profile option to Yes for the user or responsibility.

   See: SLA: Enable Diagnostics, page B-5

2. Users submit the Create Accounting program which automatically executes the diagnostic framework to populate the diagnostic tables.

3. The diagnostic framework gathers source values and other information from the transaction objects.

4. Users submit the Transaction Objects Diagnostics concurrent request to view the diagnostic report.

5. The administrator submits the Purge Transaction Objects Diagnostics concurrent

request to purge the results of the diagnostic framework.

Diagnostic Framework Features

The diagnostic framework features are as follows:

- SLA: Enable Diagnostics Profile Option, page 4-3
- Diagnostic Framework Execution, page 4-3
- Transaction Objects Diagnostics Report, page 4-3
- Purge Transaction Objects Diagnostics, page 4-5

SLA: Enable Diagnostics Profile Option

The SLA: Enable Diagnostics profile option controls whether diagnostic information is gathered by the Create Accounting program.

See: SLA: Enable Diagnostics, page B-5

Diagnostic Framework Execution

If the SLA: Enable Diagnostics profile option is set to Yes, the diagnostic framework is executed simultaneously with the Create Accounting program. The diagnostic framework data is stored in the diagnostic tables.

Transaction Objects Diagnostics Report

To view the diagnostic framework report, users submit the Transaction Objects Diagnostics program with the parameters described in the table below.

Transaction Objects Diagnostics Report Parameters

Field	Description
Ledger	Optional; limits the diagnostic data selected to those of a particular ledger If the SLA: Enable Data Access Security in Subledgers profile option is set to Yes, only those ledgers that are included in the General Ledger Access Sets assigned to the responsibility appear in the list of values. If this profile option is set to No, all ledgers are included. List of values includes primary and secondary ledgers with subledger accounting methods assigned to them.
Event Class Name	Optional; limits the diagnostic data to the specified event class within the application List of values includes the event classes for the corresponding application.
Event Type Name	Optional; limits the diagnostic data to the specified event type within the event class. To enable this event, users enter a transaction number. List of values includes the event types matched with the current application, entity, and event class. If no event class is selected, users cannot enter a value. If an event class is entered, the value from the list of values is dependent on the value of the event class. If the event type field is blank, all the event types are selected.
Transaction Number	Optional; limits the diagnostic data retrieved to the specified transaction. To enable this field, users must enter a transaction number.
Event Number	Optional; limits the diagnostic data retrieved to the specified event
From Extract Line Number	Optional; displays the data for the transaction object lines that are equal to or higher than the number specified To enable this field, users must enter a transaction number and an event number. List of values includes all transaction object line numbers for the given event.

Field	Description
To Extract Line Number	Optional; displays the data for the transaction object lines that are equal to or lower than the number specified To enable this field, users must enter a transaction number and an event number. List of values includes all transaction object line numbers for the given event.
Accounting Program Request ID	Optional; restricts the diagnostic data to the specified request ID List of values retrieves the request IDs stored in the diagnostic framework tables.
Errors Only	Required If Yes is selected, displays the diagnostic framework data only for the events that meet the selection criteria and whose status is Error. Default is No.
Display Source Name	Required If Yes is selected, the source name is displayed. If No is selected, the source code is displayed. Default is No.
Display Accounting Attributes	Required If Yes is selected, the accounting attributes are displayed. Default is No.

Purge Transaction Objects Diagnostics

Diagnostic framework data can be purged:

- When a transaction previously accounted in draft mode is again eligible for accounting

  This occurs at the same time that all event data is purged as part of the Create Accounting program cycle.

- When the administrator launches the Purge Transaction Objects Diagnostics program

The table below describes the parameters for the Purge Transaction Objects Diagnostics program.

Purge Transaction Objects Diagnostics Program Parameters

Parameter	Description
Application	Restricts the purge of diagnostic data to a particular application; value defaulted to the application owning the responsibility from which the program is launched
End Date	Purges the diagnostic data up to the given date
Accounting Program Request ID	Purges the diagnostic data for a given request ID, which corresponds to an execution of the Create Accounting program The list of values includes all request IDs for previous executions of the Create Accounting program with diagnostics enabled.

5

Subledger Journal Entries

Subledger Journal Entries Overview

Create subledger journal entries as follows:

- Manually create subledger journal entries and assign supporting references at the header and line level in the Create Subledger Journal Entry page.

  See: Creating Manual Subledger Journal Entries, page 5-2

- Use the Create Accounting program to process eligible accounting events to create subledger journal entries.

  See: Overview of Create Accounting and Transfer Journal Entries to GL Programs, page 3-1

- Use the Manual Subledger Journal Entries API to create, update, delete, complete, and reverse subledger journal entries.

A manual subledger journal entry is not associated with a subledger transaction. When the manual subledger journal entry is complete, Subledger Accounting assigns the appropriate sequence names, sequence numbers, and creates the reporting currency journal entries if appropriate.

Enter manual subledger journal entries only against a primary or secondary ledger. Manual journal entries created for the primary ledgers are automatically posted to the reporting currency and not to the secondary ledger.

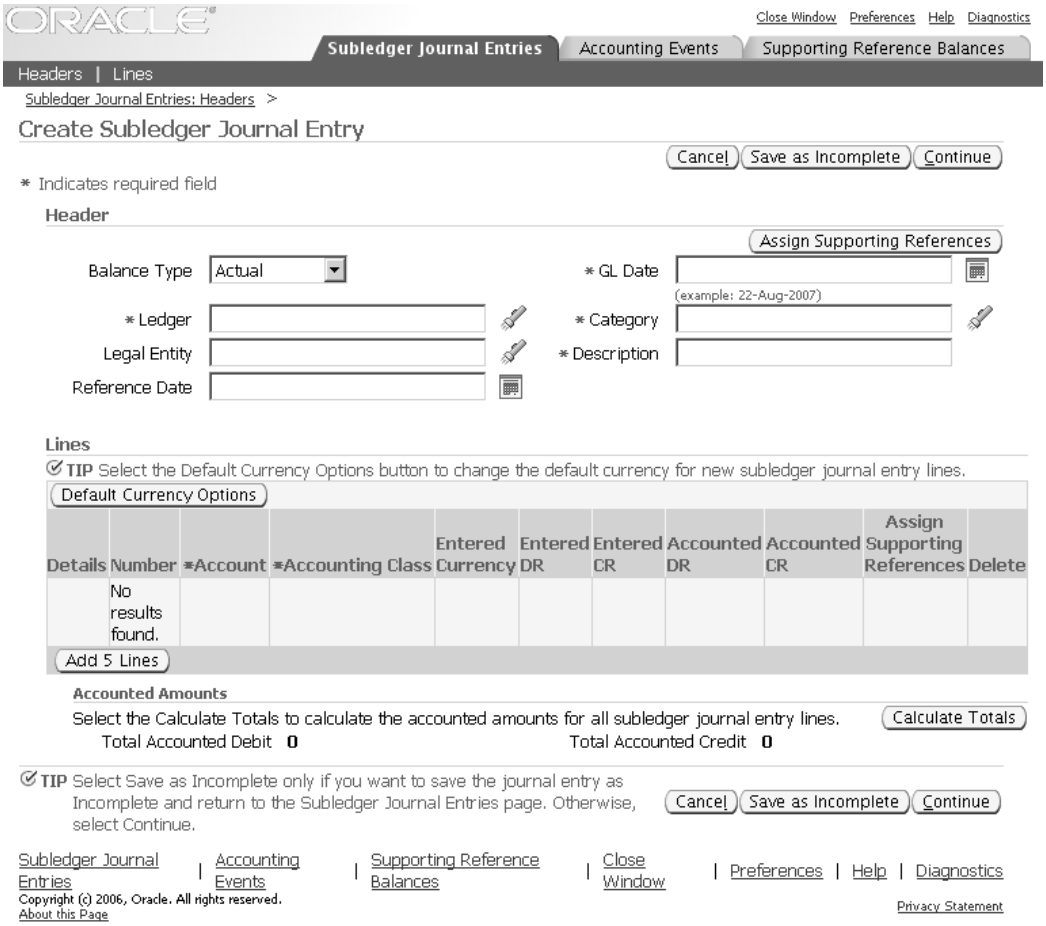
See:

- Subledger Journal Entries Inquiry, page 6-4
- Subledger Journal Entry Lines Inquiry, page 6-5

Creating Manual Subledger Journal Entries

Use the Subledger Journal Entries - Search page to search for all types of subledger journal entries, not just manual entries. In the search results region:

- Drill down to view subledger journal entry details
- View, assign, and unassign supporting references
- Update, duplicate, complete, and reverse manual journal entries



To Create Subledger Journal Entries

In the Subledger Journal Entries page, click **Create Journal Entry**.

Selected Fields in the Create Journal Entry Page

Field	Description
Ledger	The primary and secondary ledgers displayed in the ledger list of values are determined by the system profile option SLA: Enable Data Access Security in Subledgers. If this profile option is set to Yes, the list of values displays only the primary and secondary ledgers defined in the GL: Data Access Set and the SLA: Additional Data Access Set profile options. If the profile option is set to No, the list of values displays all primary and secondary ledgers. See: • SLA: Enable Data Access Security in Subledgers, page B-8 • GL Profile Options, *Oracle General Ledger User Guide* If Encumbrance is selected in the Balance Type field, the list of values only displays ledgers that are enabled for budgetary control.
Category	Journal category
GL Date	GL date for posting the subledger journal entry.
Reference Date	Reference date to be stored at the subledger journal entry header level. Used in reporting sequence for Actual journal entries.
Assign Supporting References	Opens the Assign Supporting References - Lines page where you can assign and unassign supporting references.

To Assign Supporting References at the Header or Line Level

Use the Assign Supporting References page to view or modify current supporting reference values and to assign new supporting references to the journal entry or line. This page is available in view-only mode if you navigate from a final journal entry and

the page title will be displayed as View Supporting References.

To assign supporting references to the journal entry in the Header region of the Create Subledger Journal Entry page:

- Click Assign Supporting References.
- Click Add 5 Lines.
- Select the supporting reference in the Name field and enter details as required.
- Click Apply to save the changes.

> **Note:** Supporting references with line level source assignments on the details may not be assigned on the journal entry header.

To assign supporting references to the lines of a journal entry in the Lines region of the Create Subledger Journal Entry page:

- Click the Assign Supporting References icon on the appropriate line
- Click Add 5 Lines.
- Select the supporting reference in the Name field and enter details as required.
- Click Apply to save the changes.

> **Note:** Supporting references maintaining balances can only be assigned on journal entry lines.

To Create Subledger Journal Lines

In the Lines region of the Create Subledger Journal Entry page:

- Enter account, debit and credit amounts, and accounting class.
- Optionally enter third party information, description, and currency details for each line of the subledger journal entry.

  If third party control accounts are enabled for the application and the account entered is a third party control account, third party information must be entered. For example, if Payables is set up to support only Supplier, you cannot select third party control accounts that have been set up to support only Customer.

  See: Third Party Balances Report, page 8-33

- View the total accounted amounts of all subledger journal entry lines in the ledger currency.

Selected Fields and Buttons in the Create Subledger Journal Entry Page, Lines Region

Field and Button	Description
Default Currency Options	Opens the Default Currency Options page to default an entered currency, conversion type, conversion date, and conversion rate information for each new subledger journal entry line. Use the currency controls available in the Details region of each journal entry line to override the default set.
Third Party Type	Defaults from the application associated with the responsibility used to access the manual subledger journal entry pages. The values for name, site, number, and taxpayer ID must match the third party type. These values are required if the account on the line is a third party control account. If the account is not a third party control account, but party type is selected, party information should be provided.
Conversion Rate	If the conversion type is User, you must enter a conversion rate.
Calculate Totals	Updates the display in the Accounted Amounts region
Continue	Select to review the manual subledger journal entry and complete it.

To Review and Complete Subledger Journal Entries

In the Review Subledger Journal Entry page:

- Review all subledger journal entry header and line information
- View supporting references.
- If budgetary control is enabled for the primary ledger and the subledger journal entry fund status is Required and Failed, initiate funds check to reserve funds to complete the subledger journal entry. Subledger Accounting returns a status of Passed or Failed.

  There is no manual reservation of funds and funds checking cannot be initiated for

a budget journal entry that has a status of Final.

View the budgetary control validation results if the fund status is Failed by clicking the Funds Validation Results button.

- Complete the journal entry

  The Complete button is enabled if the journal entry:

  - Is a manual journal entry with a status of Draft, Error, or Incomplete
  - Is an accrual reversal or multiperiod accounting recognition entry with an Incomplete status
  - Does not belong to a reporting currency

Selected Subledger Journal Entry Completion Options

Option	Description
Draft	Results cannot be transferred or posted to General Ledger; appears on Subledger Accounting reports or inquiries that are based upon draft entries; entries can be updated and deleted; and cannot perform funds reservation.
Final	Subledger journal entry is completed; can be transferred and posted to General Ledger; appears on Subledger Accounting reports and inquiries that are based upon final entries; and funds reservation is performed.
Final and Post	Completes the subledger journal entry with the status Final; transfers it to General Ledger and posts it; entry appears on Subledger Accounting reports or inquiries that are based upon final entries. If the entry is successfully completed and transferred, the status is Transferred.

Subledger Accounting completes the subledger journal entry as follows:

- Validates the accounts; same validation as that performed by the Create Accounting program

  See: Subledger Journal Entry Definition Overview, page C-1

- Assigns the corresponding sequence to the subledger journal entry if completed with Final status
- Updates the status of the subledger journal entry
- Updates the pending subledger journal entry with the corresponding error message if the subledger journal entry is not successfully created
- Invokes the balance update program

> **Note:** If the subledger journal entry is for a ledger with reporting currencies, Subledger Accounting creates subledger journal entries for these representations.

To Duplicate Subledger Journal Entries

In the Duplicate Subledger Journal Entries page, create a new subledger journal entry from an existing subledger journal entry of any status except Error. When a journal entry is duplicated, you can update all fields except Balance Type.

> **Note:** If changing the ledger in a duplicated journal entry and the new ledger has a different chart of accounts, all lines are cleared because the Accounting Flexfield structure is dependent on the new ledger.

To Reverse Subledger Journal Entries

In the Reverse Subledger Journal Entry page, reverse an existing manual subledger journal entry in Final status. Reversal options are:

- Switch DR/CR
- Change Sign

To Update Subledger Journal Entries

In the Update Subledger Journal Entries page, update:

- A manual subledger journal entry of status Draft, Incomplete, or Error
- Supporting references for manual subledger journal entries with a status of Final
- A multiperiod recognition or accrual reversal journal entry of status Incomplete

When a manual journal entry is updated, you can update all fields except Balance Type and Ledger.

To Delete Subledger Journal Entries

In the Delete Subledger Journal Entries page, delete a manual subledger journal entry for a primary or secondary ledger in Draft or Incomplete status.

6

Inquiries

Subledger Accounting Inquiries Overview

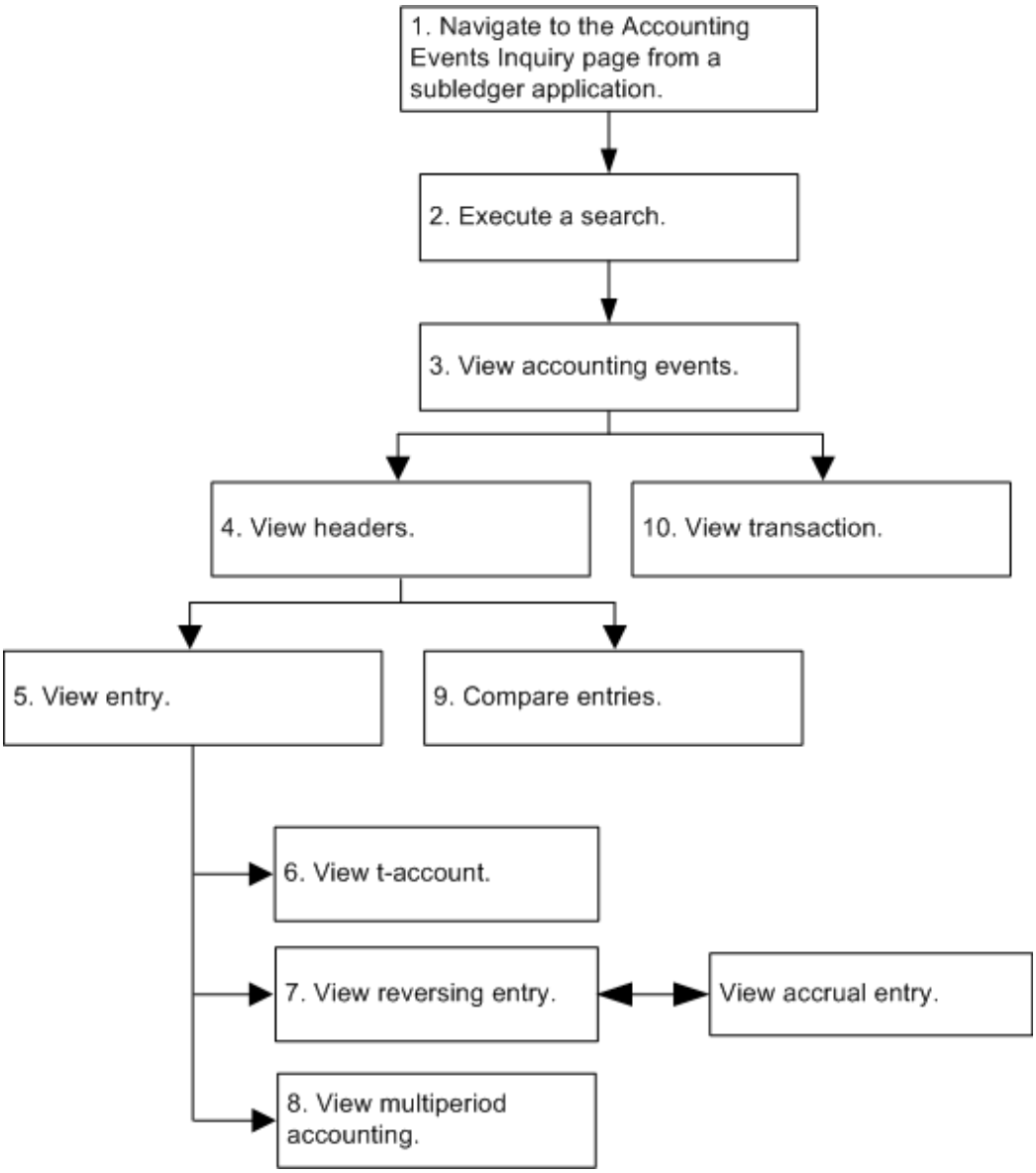
Use the accounting events drill-down and inquiries features to:

- Perform an inquiry on accounting events, journal entries and journal entry lines based on multiple selection criteria
- View information about an accounting event or journal entry error
- View detailed information about the subledger journal entry headers for a given accounting event
- Compare subledger journal entry information for any two journal entries
- View subledger journal entry lines for a number of different documents or transactions
- View subledger journal entry in t-account format
- View transactions underlying the accounting event or journal entry
- View supporting references associated with the subledger journal line.

Accounting Events Inquiry

Accounting Events Inquiry Process Flow Diagram

The figure below shows the process flow for accounting events inquiry from a subledger application responsibility and is described in Accounting Events Inquiry Process Steps, page 6-2.



Accounting Events Inquiry Process Steps

1. In the subledger application responsibility for any application using Subledger Accounting, navigate to the Accounting Events inquiry page.

2. Execute a search for specific accounting events.

3. View accounting events.

4. View subledger journal header information for a selected accounting event by clicking **View Journal Headers**.

Note: The View Subledger Journal Entry Headers page is displayed only if there is more than one subledger journal entry created for an accounting event. If there is only one subledger journal entry for an accounting event, the View Subledger Journal Entry page is displayed.

5. View detailed entry information about the subledger journal entry header by clicking the ledger link.

   Note: The following conditions exist:

   - If the balance type is Actual, the reference date is displayed.
   - If the balance type is Budget, the Budget Version field is displayed.
   - If the balance type is Encumbrance, the Encumbrance Type field is displayed.
   - If the entry is for public sector and funds approval is required, the Funds Status field is displayed.

6. View journal entry information in a t-account format by clicking **View T-Account** in the Header region of the View Subledger Journal Entry page.

7. If viewing an accrual reversal journal entry in the View Subledger Journal Entry page, the **View Accrual Entry** button is displayed to view the accrual journal entry details. If viewing an accrual journal entry, the **View Reversing Entry** button is displayed to view the accrual reversal journal entry details.

8. View multiperiod lines associated with the accrual journal entry by clicking the Multiperiod icon in the Lines region.

9. Compare subledger journal entry header and line information for two selected journals by clicking **Compare** in the View Subledger Journal Entry Headers page.

10. View the transaction associated with the accounting event by clicking **View Transaction** in the View Subledger Journal Entry Headers page.

    Note: This button appears only if the drilldown procedure is registered for the subledger application.

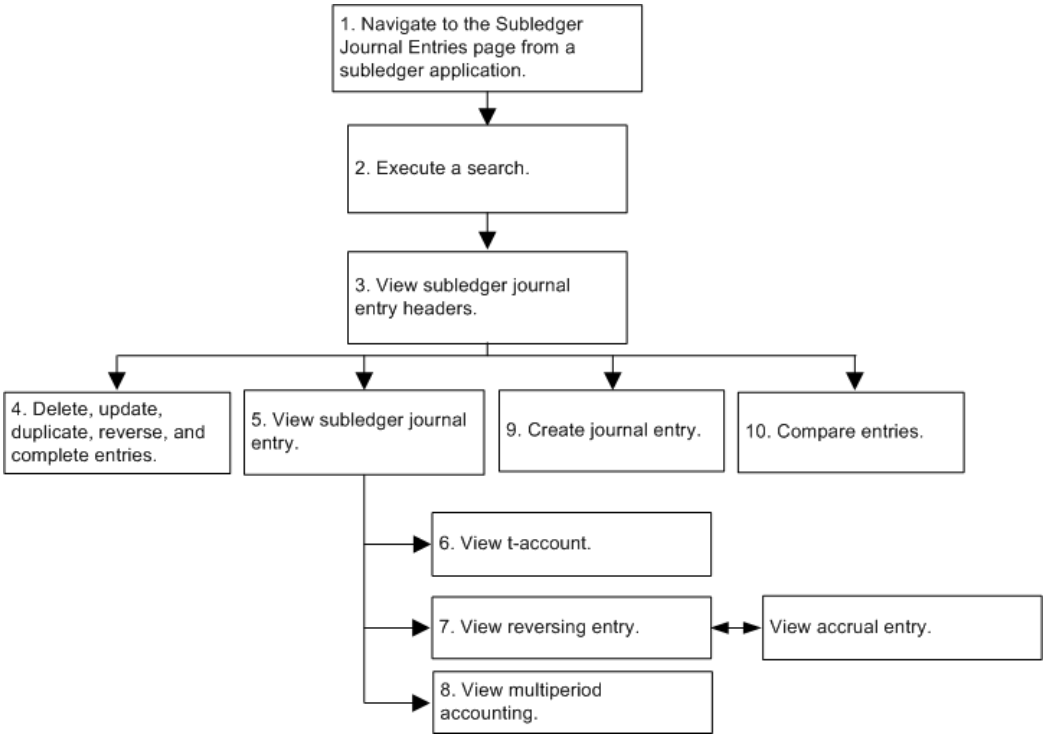
11. View supporting references at the header or line level for the subledger journal entry by clicking the Supporting References icon.

Subledger Journal Entry Headers Inquiry

Journal Entry Headers Inquiry Process Flow Diagram

The figure below shows the process flow for subledger journal entry headers inquiry and is described in Journal Entry Headers Inquiry Process Steps, page 6-4.

See: Subledger Journal Entry Definition Overview, page C-1



Journal Entry Headers Inquiry Process Steps

1. In the subledger application responsibility for any application using Subledger accounting, navigate to the Subledger Journal Entry Headers inquiry page.

2. Execute a search.

3. View subledger journal entry headers in the results region.

4. Delete, update, duplicate, reverse, or complete subledger journal entries.

   See: Creating Manual Subledger Journal Entries, page 5-2

5. View detailed header and line information by selecting the ledger link.

6. View journal entry information in a t-account format by clicking **View T-account** in the View Subledger Journal Entry page.

7. If viewing an accrual reversal journal entry in the View Subledger Journal Entry page, the **View Accrual Entry** button is displayed to view the accrual journal entry. If viewing an accrual journal entry, the **View Reversing Entry** button is displayed to view the accrual reversal journal entry.

8. View multiperiod lines associated with the accrual journal entry by clicking the Multiperiod icon in the Lines region.

9. Create journal entries page by clicking **Create Journal Entry** in the Subledger Journal Entries page.

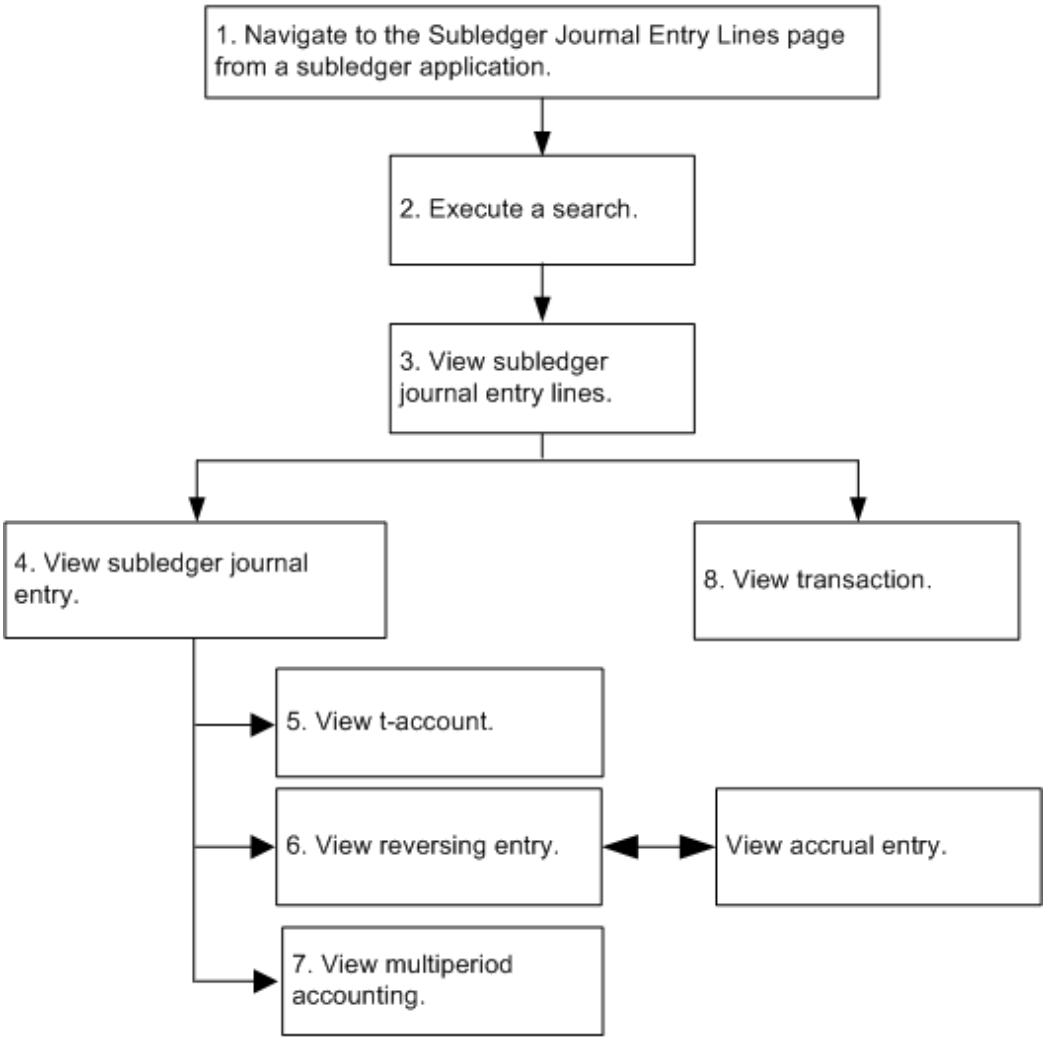
10. Compare subledger journal entries by clicking **Compare** in the Subledger Journal Entries page.

Subledger Journal Entry Lines Inquiry

View subledger journal entry lines for a number of different documents or transactions by selecting the Subledger Journal Entry Lines menu option in the subledger accounting responsibility. Use the Search region in the Subledger Journal Entry Lines page to execute an inquiry for specific events based on selected criteria.

Journal Entry Lines Inquiry Process Flow Diagram

The figure below shows the process flow for journal entry lines inquiry from a subledger application and is described in Journal Entry Lines Inquiry Process Steps, page 6-6.



Journal Entry Lines Inquiry Process Steps

1. In the subledger application responsibility for any application using Subledger Accounting, navigate to the Subledger Journal Entry Lines page.

2. Execute a search.

3. View subledger journal entry lines in the results region.

4. View subledger journal entry lines and header for a selected journal entry line by clicking **View Journal Entry**.

5. View journal line information in t-account format by clicking **View T-account** in the View Subledger Journal Entry page.

6. Click **View Supporting References** to view the supporting references associated with the subledger journal line.

7. If viewing an accrual reversal journal entry in the View Subledger Journal Entry page, the **View Accrual Entry** button is displayed to view the accrual journal entry details. If viewing an accrual journal entry, the **View Reversing Entry** button is displayed to view the accrual reversal journal entry details.

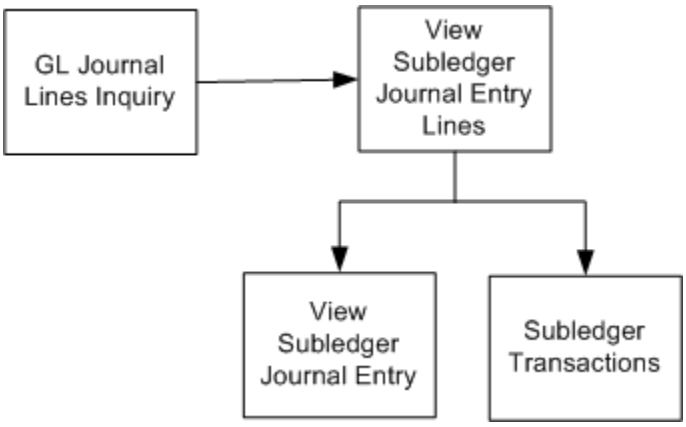
8. View multiperiod lines associated with the accrual journal entry line by clicking the **Multiperiod** icon in the Lines region.

9. View the transaction associated with the subledger journal entry by clicking **View Transaction** in the Subledger Journal Entry Lines page.

   Note: This button appears only if the drilldown procedure is registered for the subledger application.

Drilldown from General Ledger

The figure below shows the drilldown from GL journal lines inquiry to subledger journal entry lines in Subledger Accounting. From here, users can navigate to the subledger journal entries or drill down to the subledger transaction.



Viewing Supporting Reference Balances

Use the Supporting Reference Balances page to inquire on account balances for a particular supporting reference, then drill-down to the journal lines that contribute to the balances.

To view account balances for one or more supporting references:

1. Navigate to the Supporting Reference Balances page.

2. Enter required information: ledger, period range, and supporting reference name. Optionally, enter an account and supporting reference detail values.

3. Click Go.

4. Click on the appropriate period activity to view the journal entry lines.

5. On the View Journal Entry Lines page, click View Journal Entry to drill-down to the Subledger Journal Entry page and view the journal entry to which the line belongs or click View Transaction to drill-down to the subledger transaction that originates the journal entry.

6. Click the Supporting References icon to open the View Supporting References page.

7. On the Supporting Reference Balances page, click Export to download the balances to a spreadsheet.

7

Reporting Sequence

Reporting Sequence Overview

Journal entries have the following sequences attached to Subledger Accounting:

- accounting sequence

  The accounting sequence is assigned to Subledger Accounting journal entries at the time that the journal entry is completed. The sequence is assigned in the completion date order using the GL date as the date criterion for determining the sequence to be used.

- reporting sequence

  The reporting sequence is assigned to both Subledger Accounting journal entries and General Ledger journal entries when the General Ledger period is closed. This sequence is used by most of the legal reports required in some countries as the main sorting criterion to display the journal entries.

  > **Note:** In some related documents, this sequence is referred to as the chronological sequence.

These two sequences are not mutually exclusive and can coexist in the same journal entry.

In some cases, the completed journal entries can be functionally correct but the sequence numbers assigned to them are wrong. For example, the user realizes that the sequencing setup is not correct and wants to resequence all the journal entries that are sequenced based on the wrong setup. Subledger Accounting provides an undo and redo accounting feature to correct the original accounting. A key component of this feature is the Re-sequencing of Journal Entries.

Reporting sequence is optional.

Sequence Programs

The reporting sequence feature is based on the following programs:

- Reporting Sequence program

  This program belongs to Subledger Accounting and selects the journal entries to be sequenced. This program is called in the following modes:

  - Reporting sequence functionality
  - Undo sequences functionality

- Accounting Sequence Numbering program

The reporting sequence program selects the journal entries to be sequenced and performs the following:

- Groups journal entries in a specific order
- Sequences the journal entries that are completed and transferred to General Ledger
- Assigns sequence numbers that are consecutive with no gaps to journal entries that share the same sequence
- Assigns reporting sequence at the ledger level providing the following combinations for multiple ledgers:
  - A different sequence is assigned to each ledger.
  - Different reporting sequences are assigned to some ledgers, and there is no sequence assignment to the rest of the ledgers.
- Sequences journal entries that belong to an adjustment period when the corresponding nonadjustment period, based on the sequence control date, is closed

  Note: If a customer plans to use reporting sequence for a ledger, and the ledger calendar includes adjustment periods, then adjustment periods must:

  - Always coincide with the last day of another nonadjustment period
  - Cover only one day

- Resequences journal entries

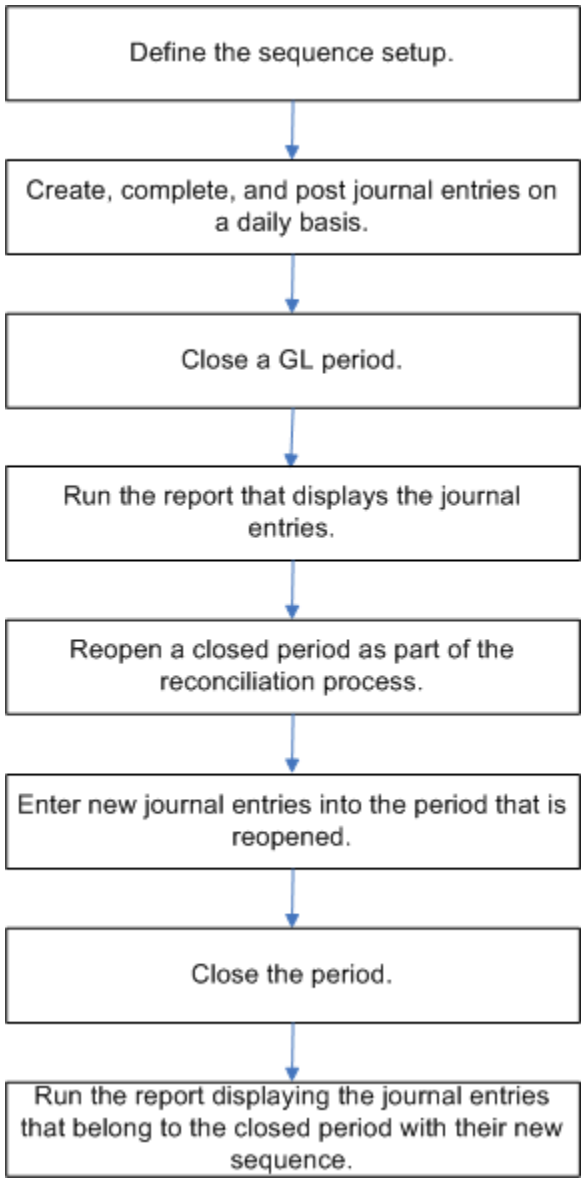
Resequence of Accounting Sequence Number Program

This program is for use by Oracle Development and Support to maintain the reporting order sequence when journal entries are deleted or added.

Reporting Sequence Process Flow Diagram

The diagram below shows the reporting sequence process and is described in Reporting Sequence Process Steps, page 7-4.

Reporting Sequence Process Flow Diagram



Reporting Sequence Process Steps

1. Define the sequence setup as part of the implementation process.

2. Create, complete, and post journal entries as part of the daily operations.

3. Close a General Ledger period as part of the period end operations and the reporting sequence program is automatically run.

   After selecting the journal entries that belong to this period and to all the subsequent consecutive closed periods, the reporting sequence program calls the accounting sequence numbering program to perform the actual sequencing. The reporting sequence program selects the journal entries in chronological order based on the sequencing order.

   - When a GL period is closed, the journal entries are sequenced if all the prior GL periods are closed based on the sequence control date.

     When there is one previous GL period open, the journal entries that belong to a closed period are not eligible for sequencing.

4. Run the report that displays the journal entries.

   Run this report whenever you want. The journal entries that belong to a closed period appear in this report with their corresponding sequence number, while the journal entries that belong to an open period are displayed without the sequence number since they have not been sequenced yet.

5. You can decide to open a closed period as part of the reconciliation process and the reporting sequence program is automatically run.

   The program erases the sequences that are assigned to the journal entries that belong to the reopened period. If there are other succeeding closed periods, the sequences assigned to the journal entries that belong to these periods are also erased. As the sequence assigned to the journal entries is a gapless sequence, the reporting sequence program calls the accounting sequence numbering program in erase mode with the lowest sequence assigned to the selected journal entries to avoid gaps when the journal entries are resequenced.

6. Enter new journal entries into the period that has been reopened.

7. Close the period and the reporting sequence program is automatically run.

   The reporting sequence program calls the accounting sequence numbering program to sequence all the journal entries that belong to this period in chronological order based on the sequencing order. The reporting sequence program selects the journal entries that belong to the succeeding closed periods.

   The following journal entries can be assigned a reporting sequence:

- In Subledger Accounting, journal entries that are complete and transferred to General Ledger

  Note: Draft entries are not assigned a reporting sequence.

- In General Ledger, posted journal entries

8. Run the report that displays all the journal entries that belong to the closed periods with their new sequence.

8

Subledger Accounting Reports

Subledger Accounting Reports Overview

Oracle Subledger Accounting provides accounting reports for fiscal and internal control purposes. Create your own layouts and publish your reports using Oracle XML Publisher.

XML Publisher is a template-based publishing tool that is delivered with the Oracle E-Business suite that enables users to rapidly develop and maintain custom report formats. You can design and control how the reports are presented by using report templates. When generating a report, XML Publisher merges report template files with report data to create documents that support numerous formatting options, including colors, images, font styles, and headers and footers.

See Introduction, *Oracle XML Publisher User's Guide*

Subledger Accounting provides the following reports:

- Journal Entries Report, page 8-3
- Account Analysis Report, page 8-20
- Third Party Balances Report, page 8-33
- Multiperiod Accounting Reports, page 8-47
- Period Close Exceptions Report, page 8-62

This chapter describes the parameters and data elements for each report.

System administrators can define new concurrent programs using any subset of the parameters. Users can create new XML Publisher templates using any subset of the data elements.

See: Overview of Concurrent Programs and Requests, *Oracle Applications System Administrator's Guide*, Creating a Template, *Oracle XML Publisher User's Guide*

XML Output File

When generating a report using a report template, first generate an XML output file of the requested report. XML Publisher applies the requested report template to the XML output file of the requested report to generate a file in the requested format.

The figure below shows a sample XML output file.


```xml
<?xml version="1.0" ?>
- <!--
 Generated by Oracle Reports version 6.0.8.22.0
  -->
- <GLRTBD>
  - <G_PAGEBREAK>
    - <G_DETAIL>
        <BEGIN_BALANCE>-388650</BEGIN_BALANCE>
        <ACTIVITY>0</ACTIVITY>
        <END_BALANCE>-388650</END_BALANCE>
        <ACCT_VALUE>2925</ACCT_VALUE>
        <ACCT_VALUE_DESC>Revenue Clearing</ACCT_VALUE_DESC>
        <ACCT>01-600-2925-0000-700</ACCT>
      </G_DETAIL>
      <PAGEBREAK_NAME>Product</PAGEBREAK_NAME>
      <PAGEBREAK_VALUE>700</PAGEBREAK_VALUE>
      <ACTIVITY_TOTAL>0</ACTIVITY_TOTAL>
      <BEGIN_BALANCE_TOTAL>-388650</BEGIN_BALANCE_TOTAL>
      <END_BALANCE_TOTAL>-388650</END_BALANCE_TOTAL>
      <PAGEBREAK_VALUE_DESC>Direct Finance Lease</PAGEBREAK_VALUE_DESC>
      <PAGEBREAK_ROW_COUNT>1</PAGEBREAK_ROW_COUNT>
    </G_PAGEBREAK>
    <LEDGER_NAME_PARAM>Vision Operations (USA)</LEDGER_NAME_PARAM>
    <ACCOUNT_NAME_COLUMN>Acct</ACCOUNT_NAME_COLUMN>
    <PAGEBREAK_LEFTPROMPT_DSP>Product</PAGEBREAK_LEFTPROMPT_DSP>
    <ROW_COUNT>1</ROW_COUNT>
    <PERIOD_NAME_PARAM>Feb-03</PERIOD_NAME_PARAM>
    <CURRENCY_PARAM>USD</CURRENCY_PARAM>
    <PAGEBREAK_VALUE_FROM_PARAM>000</PAGEBREAK_VALUE_FROM_PARAM>
    <PAGEBREAK_VALUE_TO_PARAM>999</PAGEBREAK_VALUE_TO_PARAM>
    <AMOUNT_TYPE_PARAM>Period to Date</AMOUNT_TYPE_PARAM>
  </GLRTBD>
```


XML output files are composed of tag set elements. For example, in the figure above, <BEGIN_BALANCE>-388650</BEGIN_BALANCE> is the beginning balance element, which consists of a starting and ending tag. The data between the tags is the value of the element. In the figure above, the value for the beginning balance element is -388650.

Parameters

The parameters in some of the following reports are categorized as follows:

- Selection parameters: filter the information retrieved by the report
- Custom parameters: used to pass information to the template, such a boilerplate text or formatting options

The custom parameters described in the table below apply to all the Subledger Accounting reports.

Custom Parameters

Parameter	Token	Required	Valid Values
Custom Parameter 1	P_CUSTOM_PARAMETER_1	No	No validation
Custom Parameter 2	P_CUSTOM_PARAMETER_2	No	No validation
Custom Parameter 3	P_CUSTOM_PARAMETER_3	No	No validation
Custom Parameter 4	P_CUSTOM_PARAMETER_4	No	No validation
Custom Parameter 5	P_CUSTOM_PARAMETER_5	No	No validation

Journal Entries Report

The Journal Entries Report displays detailed header and line information for subledger and General Ledger journal entries

> **Note:** To avoid duplication with subledger journal entries, General Ledger journal entries imported from Subledger Accounting are not included in the report.

Journal Entries Report Parameters

Journal Entries Report Selection Parameters

Parameter	Token	Required	Valid Values
Ledger /Ledger Set	P_LEDGER	Yes	From GL: All ledgers and ledger sets included in the access set identified by the profile option SLA: Data Access Set From Subledger, Use Ledger Security = Yes: All ledgers and ledger sets included in the access sets identified by the profile options GL: Data Access Set and SLA: Additional Data Access Set From Subledger, Use Ledger Security = No: All ledgers and ledger sets defined in GL
Legal Entity	P_LEGAL_ENTITY	No	All legal entities assigned to ledgers in the ledger set
Transaction Legal Entity	P_TRX_LEGAL_ENTITY	No	All legal entities in the business group
Period [From, To]		Yes	
From	P_PERIOD_FROM		All periods from the accounting calendar associated with the selected Ledger or Ledger Set
To	P_PERIOD_TO		All periods from the accounting calendar equal to or coming after the From period up to the end of the fiscal year
GL Date [From, To]		No	

Parameter	Token	Required	Valid Values
From	P_GL_DATE_FROM		
To	P_GL_DATE_TO		Any date later than or equal to the From date
Creation Date [From, To]		No	
From	P_CREATION_DATE_FROM		
To	P_CREATION_DATE_TO		Any date later than or equal to the From date
Transaction Date [From, To]		No	
From	P_TRANSACTION_DATE_FROM		
To	P_TRANSACTION_DATE_TO		Any date later than or equal to the From date
Journal Entry Status	P_JE_STATUS	No	Valid values are Draft, Final, and Error.
Posted	P_POSTING_STATUS	No	Yes: Lines that are posted in GL (i.e. transferred to and posted in GL) No: Lines that are not posted in GL (not transferred to GL or transferred to GL and not posted) All: all lines, irrespective of their posting status.
Journal Source	P_JE_SOURCE	No	From GL: All GL journal sources From Subledger: taken from the application owning the responsibility

Parameter	Token	Required	Valid Values
Process Category	P_PROCESS_CATEGORY	No; requires a source associated with a subledger application	All process categories defined for the application associated with the journal entry source
Accounting Event Class	P_EVENT_CLASS	No; requires a source associated with a subledger application	All event classes enabled for the application associated with the JE source
Accounting Sequence Name	P_ACCOUNTING_SEQUENCE_NAME	No	All sequences assigned to ledgers in the ledger or ledger set
Accounting Sequence Version	P_ACCOUNTING_SEQUENCE_VERSION	No; requires accounting sequence name	All sequence versions for the accounting sequence
Accounting Sequence Number [From, To]		No; requires accounting sequence name and version	
From	P_ACCOUNTING_SEQUENCE_NUMBER_FROM		
To	P_ACCOUNTING_SEQUENCE_NUMBER_TO		Any value greater than or equal to the From value
Reporting Sequence Name	P_REPORTING_SEQUENCE_NAME	No	All available sequences assigned to ledgers in the ledger or ledger set

Parameter	Token	Required	Valid Values
Reporting Sequence Version	P_REPORTING_SEQUENCE_VERSION	No; requires reporting sequence name	All sequence versions for the reporting sequence
Reporting Sequence Number [From, To]		No; requires reporting sequence name and version	
From	P_REPORTING_SEQUENCE_NUMBER_FROM		
To	P_REPORTING_SEQUENCE_NUMBER_TO		Any value greater than or equal to the From value
Document Sequence Name	P_DOCUMENT_SEQUENCE_NAME	No	All available document sequences
Document Sequence Number [From, To]		No; requires document sequence name	
From	P_DOCUMENT_SEQUENCE_NUMBER_FROM		
To	P_DOCUMENT_SEQUENCE_NUMBER_TO		Any value greater than or equal to the From value
Third Party Type	P_PARTY_TYPE	No	Customer or Supplier
Third Party Name	P_PARTY_NAME	No; requires third party type	All customers or suppliers based on the third party type

Parameter	Token	Required	Valid Values
Third Party Number [From, To]		No; requires third party type	
From	P_PARTY_NUMBER _FROM		All customer or supplier numbers based on the third party type
To	P_PARTY_NUMBER _TO		Any customer or supplier number greater than or equal to the From value
Journal Category	P_JE_CATEGORY	No	All available journal categories
Balance Type	P_BALANCE_TYPE	No	Valid values are Actual, Encumbrance, and Budget.
Budget	P_BUDGET_NAME	No	All enabled budgets
Encumbrance Type	P_ENCUMBRANCE_ TYPE	No	All encumbrance types defined in GL
Include Zero Amount Lines	P_INCLUDE_ZERO_ AMOUNT_LINES	No	Yes and No; controls whether lines with both entered and accounted amount equal to zero are included in the report
Entered Currency	P_ENTERED_CURRE NCY	No	All enabled currencies
Side	P_SIDE	No	Debit or credit. A journal entry line is included in the extract only if the line has the side provided by the user.
Accounted Amount Range [From, To]		No	Allowed only if a ledger (rather than a ledger set) is provided
From	P_ACCOUNTED_A MOUNT_FROM		

Parameter	Token	Required	Valid Values
To	P_ACCOUNTED_AMOUNT_TO		Any value greater than or equal to the From date
Balancing Segment [From, To]		No	From GL: All balancing segment values (BSV) included in the access set identified by the profile option GL: Data Access Set From Subledger, Use Ledger Security = Yes: All BSVs assigned to the ledger or ledger set (parameter) and included in the access sets identified by the profile options GL: Data Access Set and SLA: Additional Data Access Set From Subledger, Use Ledger Security = No: All BSVs assigned to the ledger or ledger set
From	P_BALANCING_SEGMENT_FROM		
To	P_BALANCING_SEGMENT_TO		All BSVs greater than or equal to the From value that meet the above criteria
Natural Account Segment [From, To]		No	
From	P_ACCOUNT_SEGMENT_FROM		All enabled natural account values from the ledger or ledger set's chart of accounts
To	P_ACCOUNT_SEGMENT_TO		Any enabled natural account value from the ledger or ledger set's chart of accounts greater than or equal to the From value

Parameter	Token	Required	Valid Values
Accounting Code Combination [From, To]		No	
From	P_ACCOUNTING_FLEXFIELD _FROM		All enabled accounting code combinations from the ledger or ledger set's chart of accounts
To	P_ACCOUNTING_FLEXFIELD_ TO		Any enabled accounting code combination from the ledger or Ledger Set's COA greater than or equal to the From value
Valuation Method	P_VALUATION_METHOD	No	No validation
Security Id Integer 1	P_SECURITY_ID_INT_1	No	No validation
Security Id Integer 2	P_SECURITY_ID_INT_2	No	No validation
Security Id Integer 3	P_SECURITY_ID_INT_3	No	No validation
Security Id Char 1	P_SECURITY_ID_CHAR_1	No	No validation
Security Id Char 2	P_SECURITY_ID_CHAR_2	No	No validation
Security Id Char 3	P_SECURITY_ID_CHAR_3	No	No validation
Post-Accounting Program	P_POST_ACCOUNTING_PROGRAM	No; requires a source associated with a subledger application	All post-accounting programs defined for the subledger application associated with the journal entry source. The extract retrieves lines with accounting classes assigned to the post-accounting program.

Parameter	Token	Required	Valid Values
User Transaction Identifier Column 1	P_USER_TRX_ID_COLUMN_1 (to 5)	No; requires an event class	All columns from the transaction view associated with the event class
User Transaction Identifier Value 1	P_USER_TRX_ID_VALUE_1 (to 5)	No; requires an event class	No validation
GL Batch Name	P_GL_BATCH_NAME	No; requires a journal entry source	All GL batches from the journal entry source
Include User Transaction Identifiers	P_INCLUDE_USER_TRX_IDENTIFIERS	No	Yes or No; controls whether the extract program retrieves user identifiers names and values
Include Tax Details	P_INCLUDE_TAX_DETAILS	No	Yes or No; controls whether the extract program retrieves tax details for the journal entry lines
Include Legal Entity Information	P_INCLUDE_LEGAL_ENTITY_INFO	No	Legal Entity: Company information is retrieved from the legal entity to which the balancing segment value of the line is assigned; Establishment: Company information is retrieved from the establishment to which the balancing segment value of the line is assigned; None: No company information is retrieved.

Journal Entries Report Data Elements

Note: Not all data elements have a corresponding field on the seeded journal entry report templates.

Journal Entries Report Data Elements

Field Name	Data Element (XML Tag)	Description
GL Date	GL_DATE	Journal entry GL date
Transaction Created by	CREATED_BY	User who created the subledger transaction
Creation Date	CREATION_DATE	Journal entry creation date
Last Update Date	LAST_UPDATE_DATE	Last date journal entry updated
GL Transfer Date	GL_TRANSFER_DATE	Date journal entry transferred to General Ledger
Reference Date	REFERENCE_DATE	Journal entry legal reporting date
Completed Date	COMPLETED_DATE	Journal entry completion date
External Reference	EXTERNAL_REFERENCE	Journal entry external reference
Period Year	PERIOD_YEAR	Journal entry fiscal year
Period Year Start Date	PERIOD_YEAR_START_DATE	First date of the fiscal year
Period Year End Date	PERIOD_YEAR_END_DATE	Last date of the fiscal year
Period Number	PERIOD_NUMBER	Position of the period in the fiscal year
Period Name	PERIOD_NAME	Journal entry accounting period name
Period Start Date	PERIOD_START_DATE	First date of accounting period

Field Name	Data Element (XML Tag)	Description
Period End Date	PERIOD_END_DATE	Last date of accounting period
Transaction Number	TRANSACTION_NUMBER	Subledger transaction number
Transaction Date	TRANSACTION_DATE	Subledger transaction date
Accounting Sequence Name	ACCOUNTING_SEQUENCE_NAME	Sequence name used to number the journal entry at creation or posting
Accounting Sequence Version	ACCOUNTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at creation or posting
Accounting Sequence Number	ACCOUNTING_SEQUENCE_NUMBER	Sequence number assigned to the journal entry at creation or posting
Reporting Sequence Name	REPORTING_SEQUENCE_NAME	Sequence name used to number the journal entry at period closing
Reporting Sequence Version	REPORTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at period closing
Reporting Sequence Number	REPORTING_SEQUENCE_NUMBER	Sequence number assigned to the journal entry at period closing
Document Sequence Category	DOCUMENT_CATEGORY	Document category assigned to the subledger transaction
Document Sequence Name	DOCUMENT_SEQUENCE_NAME	Sequence name used to number the subledger transaction
Document Sequence Number	DOCUMENT_SEQUENCE_NUMBER	Sequence number assigned to the subledger transaction

Field Name	Data Element (XML Tag)	Description
Application Id	APPLICATION_ID	Internal identifier of the application owning the journal entry
Application Name	APPLICATION_NAME	Application name owning the journal entry
Ledger ID	LEDGER_ID	Internal identifier of the ledger owning the journal entry
Ledger Short Name	LEDGER_SHORT_NAME	Short name of ledger owning the journal entry
Ledger Description	LEDGER_DESCRIPTION	Description of ledger owning the journal entry
Ledger Name	LEDGER_NAME	Name of ledger owning the journal entry
Ledger Currency	LEDGER_CURRENCY	Currency of ledger owning the journal entry
Header ID	HEADER_ID	Journal entry internal identifier
Header Description	HEADER_DESCRIPTION	Journal entry description
Journal Entry Status	JOURNAL_ENTRY_STATUS	Subledger journal entry status: Draft, Final, and Enter
Transfer to GL Status	TRANSFER_TO_GL_STATUS	Indicates whether journal entry transferred to General Ledger
Balance Type Code	BALANCE_TYPE_CODE	Balance type indicator: A, B, or E for Actual, Budget, and Encumbrance respectively

Field Name	Data Element (XML Tag)	Description
Balance Type Name	BALANCE_TYPE	Journal entry balance type: Actual, Balance, or Encumbrance
Budget Name	BUDGET_NAME	Budget name for budget entries
Encumbrance Type	ENCUMBRANCE_TYPE	Encumbrance type for encumbrance entries
Fund Status Value	FUND_STATUS	Fund reservation status for the journal entry
Journal Category Name	JE_CATEGORY_NAME	Journal entry category
Journal Source Name	JE_SOURCE_NAME	Journal entry source
Event ID	EVENT_ID	Internal identifier of accounting event that originated the journal entry
Event Date	EVENT_DATE	Date of the accounting event that originated the journal entry
Event Number	EVENT_NUMBER	Number of the accounting event that originated the journal entry
Event Class Code	EVENT_CLASS_CODE	Event class code of the accounting event that originated the journal entry
Event Class Name	EVENT_CLASS_NAME	Event class name of the accounting event that originated the journal entry
Event Type Code	EVENT_TYPE_CODE	Event type code of the accounting event that originated the journal entry

Field Name	Data Element (XML Tag)	Description
Event Type Name	EVENT_TYPE_NAME	Event type name of the accounting event that originated the journal entry
User Transaction Identifier Name	USER_TRX_IDENTIFIER_NAME_1 (to 10)	Additional transaction information for identifying the transaction
User Transaction Identifier Value	USER_TRX_IDENTIFIER_VALUE_1 (to 10)	Additional transaction information for identifying the transaction
Batch Name	GL_BATCH_NAME	Name of General Ledger batch that includes the journal entry
GL Batch Status	GL_BATCH_STATUS	Status of batch that includes the journal entry: Unposted or Posted
Posted Date	POSTED_DATE	Date journal entry posted to General Ledger
GL Journal Name	GL_JE_NAME	Journal entry name; name for subledger journal entries taken from corresponding General Ledger journal entry
GL Document Sequence Name	GL_DOC_SEQUENCE_NAME	General Ledger document sequence name
GL Document Sequence Value	GL_DOC_SEQUENCE_VALUE	Document sequence value in General Ledger
GL Line Number	GL_LINE_NUMBER	Sequence name used to number the journal in General Ledger at creation
Line Number	LINE_NUMBER	Sequence number assigned to the journal in General Ledger at creation

Field Name	Data Element (XML Tag)	Description
Accounting Class Code	ACCOUNTING_CLASS_CODE	Accounting class code assigned to the subledger journal entry line
Accounting Class	ACCOUNTING_CLASS_NAM E	Accounting class assigned to the subledger journal entry line
Line Description	LINE_DESCRIPTION	Journal entry line description
Code Combination Id	CODE_COMBINATION_ID	Accounting code combination internal identifier for the journal entry line
Accounting Code Combination	ACCOUNTING_CODE_COMB INATION (concatenated values)	Concatenated values of the accounting code combination for the journal entry line
Code Combination Description	CODE_COMBINATION_DESC RIPTION (concatenated descriptions)	Concatenated descriptions of the accounting code combination for the journal entry line
Control Account Flag	CONTROL_ACCOUNT_FLAG	Indicates whether the account is a third party control identifier: Y for yes; N for No
Control Account	CONTROL_ACCOUNT	Translated value of the control account flag: Yes or No
Entered Currency	ENTERED_CURRENCY	Journal entry currency
Conversion Rate	CONVERSION_RATE	Transaction conversion rate
Conversion Rate Date	CONVERSION _RATE_DATE	Transaction conversion rate date

Field Name	Data Element (XML Tag)	Description
Conversion Rate Type Code	CONVERSION _RATE_TYPE_CODE	Transaction conversion type code of rate
Conversion Rate Type	CONVERSION_RATE_TYPE	Transaction conversion rate type
Entered Debit	ENTERED_DR	Entered debit for journal entry line
Entered Credit	ENTERED_CR	Entered credit for journal entry line
Unrounded Accounted Debit	UNROUNDED_ACCOUNTED _DR	Accounted debit before rounding
Unrounded Accounted Credit	UNROUNDED_ACCOUNTED _CR	Accounted credit before rounding
Accounted Debit	ACCOUNTED_DR	Journal entry line accounted debit
Accounted Credit	ACCOUNTED_CR	Journal entry line accounted credit
Statistical Amount	STATISTICAL_AMOUNT	Journal entry line statistical amount
Reconciliation Reference	RECONCILIATION_REFEREN CE	Reference used for reconciliation purposes
Attribute Category	ATTRIBUTE_CATEGORY	Context column for the journal entry lines descriptive flexfield
Attribute 1 (to 10)	ATTRIBUTE1 (to 10)	Attribute columns for the journal entry lines descriptive flexfield
Third Party Type	PARTY_TYPE_CODE	Third party type indicator: C for Customer; S for Supplier

Field Name	Data Element (XML Tag)	Description
Third Party Type	PARTY_TYPE	Party type: Customer or Supplier
Third Party Number	PARTY_NUMBER	Third party number for journal entry line
Third Party Name	PARTY_NAME	Third party name for journal entry line
Third Party Taxpayer Id	PARTY_TYPE_TAXPAYER_ID	Third party taxpayer identifier for journal entry line
Third Party Tax Registration Number	PARTY_TAX_REGISTRATION _NUMBER	Third party tax registration number for journal entry line
Third Party Site Number	PARTY_SITE_NUMBER	Third party site number for journal entry line
Third Party Site Name	PARTY_SITE_NAME	Third party site name for journal entry line
Third Party Tax Registration Number	PARTY_TAX_REGISTRATION _NUMBER	Third party tax registration number for journal entry line
Third Party Site Number	PARTY_SITE_NUMBER	Third party site number for journal entry line
Third Party Site Name	PARTY_SITE_NAME	Third party site name for journal entry line
Third Party Site Tax Registration Number	PARTY__SITE_TAX_REGISTR ATION_NUMBER	Third party site taxpayer identifier for journal entry line
Balancing Segment	BALANCING_SEGMENT	Journal entry line balancing segment
Balancing Segment Description	BALANCING_SEGMENT_DES CRIPTION	Journal entry line balancing segment description

Field Name	Data Element (XML Tag)	Description
Natural Account	NATURAL_ACCOUNT	Journal entry line natural account segment value
Natural Account Description	NATURAL_ACCOUNT_DESCRIPTION	Journal entry line natural account segment description
Cost Center	COST_CENTER	Journal entry line cost center segment value
Cost Center Description	COST_CENTER_DESCRIPTION	Journal entry line cost center segment description
Management Segment	MANAGEMENT_SEGMENT	Journal entry line management segment value
Management Segment Description	MANAGEMENT_SEGMENT_DESCRIPTION	Journal entry line management segment description
Inter-company Segment	INTERCOMPANY_SEGMENT	Journal entry line intercompany segment value
Inter-company Segment Description	INTERCOMPANY_SEGMENT_DESCRIPTION	Journal entry line intercompany segment description
Segment 1 (to 30)	SEGMENT1 (to 30)	Journal entry lines individual Accounting Flexfield segment values

Account Analysis Report

The Account Analysis Report provides drill-down information about the movement on a particular account for a period or range of periods. It only includes journal entries transferred to and posted to General Ledger.

> **Note:** To avoid duplication with subledger journal entries, General Ledger journal entries imported from Subledger Accounting are not included in the report.

Account Analysis Report Parameters

Account Analysis Report Selection Parameters

Parameter	Token	Required	Valid Values
Ledger /Ledger Set	P_LEDGER	Yes	All ledgers and ledger sets included in the access set identified by the profile options GL: Data Access Set and SLA: Additional Data Access Set
Legal Entity	P_LEGAL_ENTITY	No	All legal entities assigned to ledgers in the ledger set
Period [From, To]		Yes	
From	P_PERIOD_FROM		All periods for the accounting calendar associated with the selected Ledger or Ledger Set
To	P_PERIOD_TO		All periods for the accounting calendar equal to or after the From period up to the end of the fiscal year
GL Date [From, To]		No	Allows users to specify a General Ledger range inside the period range. Journal entry lines with GL dates between the start date of the Period From and the GL Date From are summarized. Similarly, Journal entries with GL dates between the GL Date To and the end date of the Period To are summarized.
From	P_GL_DATE_FROM		Any date in the Period From

Parameter	Token	Required	Valid Values
To	P_GL_DATE_TO		Any date in the Period To, later than or equal to the From date
Balance Type	P_BALANCE_TYPE	No	• Actual • Encumbrance • Budget
Budget	P_BUDGET_NAME	No	All enabled budgets for ledgers in the ledger set
Encumbrance Type	P_ENCUMBRANCE_TYPE	No	All encumbrance types defined in General Ledger
Balance Side	P_BALANCE_SIDE	No	• Debit • Credit A balance is included in the report only if the net period ending balance (period beginning balance + net period activity) has the side provided by the user.
Balance Amount [From, To]		No	Allowed only if a ledger is provided. Detail for an accounting code combination and period is included in the report only if the period ending balance (period beginning balance + period net activity) is within the amount range. Used in conjunction with Balance Side.
From	P_AMOUNT_FROM		
To	P_AMOUNT_TO		Any value greater than or equal to the From value

Parameter	Token	Required	Valid Values
Balancing Segment [From, To]		No	
From	P_BALANCING_SEGMENT_FROM		All balancing segment values (BSV) included in the access set identified by the profile options GL: Data Access Set and SLA: Additional Data Access Set
To	P_BALANCING_SEGMENT_TO		All BSVs greater than or equal to the From value that meet the above criteria
Natural Account Segment [From, To]		No	
From	P_ACCOUNT_SEGMENT_FROM		All enabled natural account values from the ledger or ledger set's chart of accounts
To	P_ACCOUNT_SEGMENT_TO		Any enabled natural account value from the ledger or ledger set's chart of accounts greater than or equal to the From value
Accounting Flexfield [From, To]		No	
From	P_ACCOUNTING_FLEXFIELD _FROM	Yes	All enabled accounting code combinations from the ledger or ledger set's chart of accounts
To	P_ACCOUNTING_FLEXFIELD_ TO	Yes	Any enabled accounting code combination from the ledger or ledger set's chart of accounts greater than or equal to the From value

Parameter	Token	Required	Valid Values
Include Zero Amount Balances	P_INCLUDE_ZERO_AMOUNT_BALANCES	No	Yes or No; controls whether accounting code combinations with period beginning balance equal to zero and no period activity are included in the report
Include Zero Amount Lines	P_INCLUDE_ZERO_AMOUNT_LINES	No	Yes or No; controls whether journal entry lines with both entered and accounted amounts equal to zero are included in the report
Include User Transaction Identifiers	P_INCLUDE_USER_TRX_IDENTIFIERS	No	Yes or No; controls whether the report program retrieves user transaction identifiers names and values
Include Tax Details	P_INCLUDE_TAX DETAILS	No	Yes or No; controls whether the report program retrieves tax details for the journal entry lines
Include Legal Entity Information	P_INCLUDE_LEGAL_ENTITY_INFO	No	Legal Entity: Company information is retrieved from the legal entity to which the balancing segment value of the line is assigned; Establishment: Company information is retrieved from the establishment to which the balancing segment value of the line is assigned; None: No company information is retrieved.

Account Analysis Data Elements

Note: Not all data elements have a corresponding field on the seeded account analysis report templates.

Account Analysis Report Ledger and General Ledger Balance Information Data Elements

Field Name	Data Element (XML Tag)	Descriptions
Ledger ID	LEDGER_ID	Internal identifier of ledger owning the journal entry
Ledger Short Name	LEDGER_SHORT_NAME	Short name of ledger owning the journal entry
Ledger Description	LEDGER_DESCRIPTION	Description of ledger owning the journal entry
Ledger Name	LEDGER_NAME	Name of ledger owning the journal entry
Ledger Currency	LEDGER_CURRENCY	Currency of ledger owning the journal entry
Period Year	PERIOD_YEAR	Journal entry fiscal year
Period Number	PERIOD_NUMBER	Position of the period in the fiscal year
Period Name	PERIOD_NAME	Journal entry accounting period name
Period Start Date	PERIOD_START_DATE	First date of accounting period
Period End Date	PERIOD_END_DATE	Period end date
Balance Type Code	BALANCE_TYPE_CODE	Balance type indicator: A, B, or E for Actual, Budget, and Encumbrance respectively
Balance Type Name	BALANCE_TYPE	Journal entry balance type: Actual, Balance, or Encumbrance
Budget Name	BUDGET_NAME	Budget name for budget entries

Field Name	Data Element (XML Tag)	Descriptions
Encumbrance Type	ENCUMBRANCE_TYPE	Encumbrance type for encumbrance entries
Beginning Period Balance Dr	BEGIN_BALANCE_DR	Beginning period debit balance
Beginning Period Balance Cr	BEGIN_BALANCE_CR	Beginning period credit balance
Period Activity Dr	PERIOD_NET_DR	Period activity, debit
Period Activity Cr	PERIOD_NET_CR	Period activity, credit
Code Combination Id	CODE_COMBINATION_ID	Accounting code combination internal identifier for the journal entry line
Accounting Code Combination	ACCOUNTING_CODE_COMBINATION (concatenated descriptions)	Concatenated values of the accounting code combination for the journal entry line
Code Combination Description (concatenated descriptions)	CODE_COMBINATION_DESCRIPTION	Code combination description
Control Account Flag	CONTROL_ACCOUNT_FLAG	Indicates whether the account is a third party control identifier: Y for Yes; N for No
Control Account Indicator	CONTROL_ACCOUNT	Translated value of the control account flag: Yes or No
Balancing Segment	BALANCING_SEGMENT	Journal entry line balancing segment
Balancing Segment Description	BALANCING_SEGMENT_DESCRIPTION	Journal entry line balancing segment description
Natural Account	NATURAL_ACCOUNT	Journal entry line natural account segment value

Field Name	Data Element (XML Tag)	Descriptions
Natural Account Description	NATURAL_ACCOUNT_DESCRIPTION	Journal entry line natural account description
Cost Center	COST_CENTER	Journal entry line cost center segment value
Cost Center Description	COST_CENTER_DESCRIPTION	Journal entry line cost center segment description
Management Segment	MANAGEMENT_SEGMENT	Journal entry line cost center segment description
Management Segment Description	MANAGEMENT_SEGMENT_DESCRIPTION	Journal entry line management segment description
Inter-company Segment	INTERCOMPANY_SEGMENT	Journal entry line intercompany segment value
Inter-company Segment Description	INTERCOMPANY_SEGMENT_DESCRIPTION	Journal entry line intercompany segment description
Segment 1 (to 30)	SEGMENT1 (to 30)	Journal entry lines individual Accounting Flexfield segment values
Begin Running Total Dr (Populated only if user provides a GL Date range)	BEGIN_RUNNING_TOTAL_DR	Debit running total from the start date of the first period to the GL Date From
Begin Running Total Cr (Populated only if user provides a GL Date range)	BEGIN_RUNNING_TOTAL_CR	Credit running total from the start date of the first period to the GL Date From
End Running Total Dr (Populated only if user provides a GL Date range)	END_RUNNING_TOTAL_DR	Debit running total from the GL Date To to the end date of the last period

Field Name	Data Element (XML Tag)	Descriptions
End Running Total Cr (Populated only if user provides a GL Date range)	END_RUNNING_TOTAL_CR	Credit running total from the GL Date To to the end date of the last period

Account Analysis Report Journal Entry Information Data Elements

Field Name	Data Element (XML Tag)	Description
GL Date	GL_DATE	Journal entry GL date
Transaction Created by	CREATED_BY	User who created the subledger transaction
Creation Date	CREATION_DATE	Journal entry creation date
Last Update Date	LAST_UPDATE_DATE	Last date journal entry updated
GL Transfer Date	GL_TRANSFER_DATE	Date journal entry transferred to General Ledger
Reference Date	REFERENCE_DATE	Journal entry legal reporting date
Completed Date	COMPLETED_DATE	Journal entry completion date
Transaction Number	TRANSACTION_NUMBER	Subledger transaction number
Transaction Date	TRANSACTION_DATE	Subledger transaction date
Accounting Sequence Name	ACCOUNTING_SEQUENCE_NAME	Sequence name used to number the journal entry at creation or posting
Accounting Sequence Version	ACCOUNTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at creation or posting

Field Name	Data Element (XML Tag)	Description
Accounting Sequence Number	ACCOUNTING_SEQUENCE_NUMBER	Sequence number assigned to the journal entry at creation or posting
Reporting Sequence Name	REPORTING_SEQUENCE_NAME	Sequence name used to number the journal entry at period closing
Reporting Sequence Version	REPORTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at period closing
Reporting Sequence Number	REPORTING_SEQUENCE_NUMBER	Sequence number assigned to the journal entry at period closing
Document Sequence Category	DOCUMENT_CATEGORY	Document category assigned to the subledger transaction
Document Sequence Name	DOCUMENT_SEQUENCE_NAME	Sequence name used to number the subledger transaction
Document Sequence Number	DOCUMENT_SEQUENCE_NUMBER	Sequence number assigned to the subledger transaction
Application Id	APPLICATION_ID	Internal identifier of the application owning the journal entry
Application Name	APPLICATION_NAME	Application name owning the journal entry
Header Id	HEADER_ID	Journal entry internal identifier
Header Description	HEADER_DESCRIPTION	Journal entry description
Fund Status Value	FUND_STATUS	Fund reservation status for the journal entry
Journal Category Name	JE_CATEGORY_NAME	Journal entry category

Field Name	Data Element (XML Tag)	Description
Journal Source Name	JE_SOURCE_NAME	Journal entry source
Event Id	EVENT_ID	Internal identifier of accounting event that originated the journal entry
Event Date	EVENT_DATE	Date of the accounting event that originated the journal entry
Event Number	EVENT_NUMBER	Number of the accounting event that originated the journal entry
Event Class Code	EVENT_CLASS_CODE	Event class code of the accounting event that originated the journal entry
Event Class Name	EVENT_CLASS_NAME	Event class name of the accounting event that originated the journal entry
Event Type Code	EVENT_TYPE_CODE	Event type code of the accounting event that originated the journal entry
Event Type Name	EVENT_TYPE_NAME	Event type name of the accounting event that originated the journal entry
User Transaction Identifier Name	USER_TRX_IDENTIFIER_NAME_1 (to 10)	Additional transaction information for identifying the transaction
User Transaction Identifier Value	USER_TRX_IDENTIFIER_VALUE_1 (to 10)	Additional transaction information for identifying the transaction
Batch Name	GL_BATCH_NAME	General Ledger batch name that includes the journal entry
Posted Date	POSTED_DATE	Date journal entry posted to General Ledger

Field Name	Data Element (XML Tag)	Description
GL Journal Name	GL_JE_NAME	Journal entry name; name for subledger journal entries taken from corresponding General Ledger journal entry
GL Line Number	GL_LINE_NUMBER	Sequence name used to number the journal in General Ledger at creation
Line Number	LINE_NUMBER	Sequence number assigned to the journal in General Ledger at creation
Accounting Class Code	ACCOUNTING_CLASS_CODE	Accounting class code assigned to the subledger journal entry line
Accounting Class	ACCOUNTING_CLASS_NAME	Accounting class assigned to the subledger journal entry line
Line Description	LINE_DESCRIPTION	Journal entry line description
Entered Currency	ENTERED_CURRENCY	Journal entry currency
Conversion Rate	CONVERSION_RATE	Transaction conversion rate
Conversion Rate Date	CONVERSION_RATE_DATE	Transaction conversion rate date
Conversion Rate Type Code	CONVERSION_RATE_TYPE_CODE	Transaction conversion rate type code
Conversion Rate Type	CONVERSION_RATE_TYPE	Transaction conversion rate type
Entered Debit	ENTERED_DR	Entered debit for journal entry line
Entered Credit	ENTERED_CR	Entered credit for journal entry line

Field Name	Data Element (XML Tag)	Description
Unrounded Accounted Debit	UNROUNDED_ACCOUNTED_DR	Accounted debit before rounding
Unrounded Accounted Credit	UNROUNDED_ACCOUNTED_CR	Accounted credit before rounding
Accounted Debit	ACCOUNTED_DR	Journal entry line accounted debit
Accounted Credit	ACCOUNTED_CR	Journal entry line accounted credit
Statistical Amount	STATISTICAL_AMOUNT	Journal entry line statistical amount
Reconciliation Reference	RECONCILIATION_REFERENCE	Reference used for reconciliation purposes
Attribute Category	ATTRIBUTE_CATEGORY	Context column for the journal entry lines descriptive flexfield
Attribute 1 (to 10)	ATTRIBUTE1 (to 10)	Attribute columns for the journal entry lines descriptive flexfield
Third Party Type	PARTY_TYPE_CODE	Third party type indicator: C for Customer; S for Supplier
Third Party Type	PARTY_TYPE	Party Type: Customer or Supplier
Third Party Number	PARTY_NUMBER	Third party number for journal entry line
Third Party Name	PARTY_NAME	Third party name for journal entry line
Third Party Taxpayer Id	PARTY_TAXPAYER_ID	Third party taxpayer identifier for journal entry line

Field Name	Data Element (XML Tag)	Description
Third Party Tax Registration Number	PARTY_TAX_REGISTRATIO N_NUMBER	Third party tax registration number for journal entry line
Third Party Site Number	PARTY_SITE_NUMBER	Third party site number for journal entry line
Third Party Site Name	PARTY_SITE_NAME	Third party site name for journal entry line
Third Party Site Tax Registration Number	PARTY__SITE_TAX_REGIST RATION_NUMBER	Third party tax registration number for journal entry line

Third Party Balances Report

The Third Party Balances Report displays balance and account activity information for suppliers and customers. It retrieves the following information:

- Third party balances for third party control accounts
- Subledger journal entry lines that add up to the total period activity for each control account, third party, and third party site
- Third party and third party site information
- User transaction identifiers for the associated event

Third Party Balances Report Parameters

Third Party Balances Report Selection Parameters

Parameter	Token	Required	Valid Values
Ledger /Ledger Set	P_LEDGER	Yes	All ledgers and ledger sets included in the access sets identified by the profile options GL: Data Access Set and SLA: Additional Data Access Set

Parameter	Token	Required	Valid Values
Journal Entry Source	P_JE_SOURCE	No	All journal entry sources associated with subledger applications that use third party control accounts Can be changed only if the SLA: Allow Reports Journal Source Override profile options is enabled See: SLA: Allow Reports Journal Source Override, page B-8
Legal Entity	P_LEGAL_ENTITY	No	All legal entities assigned to ledgers in the ledger set
Period [From, To]		Yes	
From	P_PERIOD_FROM		All periods for the accounting calendar and period type associated with the selected ledger or ledger set
To	P_PERIOD_TO		All periods from the accounting calendar equal to or after the From period up to the end of the fiscal year
GL Date [From, To]		No	Specifies a General Ledger range inside the period range. Journal entry lines with GL dates between the start date of the Period From and the GL Date From are summarized. Journal entries with GL dates between the GL Date To and the end date of the Period To are summarized.
From	P_GL_DATE_FROM		Any date in the Period From
To	P_GL_DATE_TO		Any date in the Period To, later than or equal to the From date

Parameter	Token	Required	Valid Values
Balance Side	P_BALANCE_SIDE	No	• Debit • Credit A balance is included in the report only if the net period ending balance (period beginning balance + period net activity) has the side provided by the user.
Balance Amount [From, To]		No; requires Balance Side	Allowed only if a ledger is provided. A balance is included in the report only if the period ending balance (period beginning balance + period net activity) is within the amount range; used in conjunction with Balance Side.
From	P_BALANCE_AMOUNT_FROM		
To	P_BALANCE_AMOUNT_TO		Any value greater than or equal to the From value
Third Party Type	P_PARTY_TYPE	No	Values include Customer, Supplier, and All.
Third Party Name	P_PARTY_NAME	No	All customers or all suppliers based on the third party type
Third Party Site	P_PARTY_SITE	No; requires Third Party Name	All third party sites for the supplier or customer identified by third party name
Third Party Number [From, To]		No	
From	P_PARTY_NUMBER_FROM		All customer or all supplier numbers based on the third party type

Parameter	Token	Required	Valid Values
To	P_PARTY_NUMBER _TO		Any customer or supplier numbers greater than or equal to the From value
Balancing Segment [From, To]		No	
From	P_BALANCING_SEG MENT_FROM		All balancing segment values (BSV) tied to legal entities assigned to ledgers in the access set identified by the profile options GL: Data Access Set and SLA: Additional Data Access Set
To	P_BALANCING_SEG MENT_TO		All BSVs greater than or equal to the From value that meet the above criteria
Natural Account Segment [From, To]		No	
From	P_ACCOUNT_SEGM ENT_FROM		All enabled natural account values from the ledger or ledger set's chart of accounts
To	P_ACCOUNT_SEGM ENT_TO		Any enabled natural account value from the ledger or ledger set's chart of accounts greater than or equal to the From value
Accounting Flexfield [From, To]		No	
From	P_ACCOUNTING_F LEXFIELD _FROM	Yes	All enabled accounting code combinations from the ledger or ledger set's chart of accounts
To	P_ACCOUNTING_F LEXFIELD_ TO	Yes	Any enabled accounting code combination from the ledger or ledger set's chart of accounts greater than or equal to the From value

Parameter	Token	Required	Valid Values
Include Zero Amount Balances	P_INCLUDE_ZERO_AMOUNT_BALANCES	No	Yes or No; controls whether third party and third party sites with period beginning balance equal to zero and no period activity are included in the report
Include User Transaction Identifiers	P_INCLUDE_USER_TRX_IDENTIFIERS	No	Yes or No; controls whether the report retrieves user transaction identifiers names and values
Include Tax Details	P_INCLUDE_TAX DETAILS	No	Yes or No; controls whether the report retrieves tax details for the journal entry lines
Include Legal Entity Information	P_INCLUDE_LEGAL_ENTITY_INFO	No	Legal Entity: Company information is retrieved from the legal entity to which the balancing segment value of the line is assigned; Establishment: Company information is retrieved from the establishment to which the balancing segment value of the line is assigned; None: No company information is retrieved.

Third Party Balances Report Data Elements

Note: Not all data elements have a corresponding field on the seeded report templates.

Third Party Balances Report Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger Id	LEDGER_ID	Internal identifier of ledger owning the journal entry

Field Name	Data Element (XML Tag)	Description
Ledger Short Name	LEDGER_SHORT_NAME	Short name of ledger owning the journal entry
Ledger Description	LEDGER_DESCRIPTION	Description of ledger owning the journal entry
Ledger Name	LEDGER_NAME	Name of ledger owning the journal entry
Ledger Currency	LEDGER_CURRENCY	Currency of ledger owning the journal entry
Third Party Type	PARTY_TYPE_CODE	Third party type indicator: C for Customer; S for supplier
Third Party Type	PARTY_TYPE	Party type: Customer or Supplier
Third Party Id	PARTY_ID	Third party internal identifier for journal entry line
Third Party Number	PARTY_NUMBER	Third party number for journal entry line
Third Party Name	PARTY_NAME	Third party name for journal entry line
Third Party Taxpayer Id	PARTY_TYPE_TAXPAYER_ID	Third party taxpayer identifier for journal entry line
Third Party Tax Registration Number	PARTY_TAX_REGISTRATION_NUMBER	Third party tax registration number for journal entry line
Third Party Address Line 1	PARTY_ADDRESS_1	Third party address line 1
Third Party Address Line 2	PARTY_ADDRESS_2	Third party address line 2
Third Party Address Line 3	PARTY_ADDRESS_3	Third party address line 3
Third Party Address Line 4	PARTY_ADDRESS_4	Third party address line 4

Field Name	Data Element (XML Tag)	Description
Third Party City	PARTY_CITY	Third party city
Third Party Postal Code	PARTY_ZIP_CODE	Third party postal code
Third Party State	PARTY_STATE	Third party state
Third Party Province	PARTY_PROVINCE	Third party province
Third Party Country	PARTY_COUNTRY	Third party country
Third Party County	PARTY_COUNTY	Third party county
Third Party Site Id	PARTY_SITE_ID	Third party site internal identifier for journal entry line
Third Party Site Number	PARTY_SITE_NUMBER	Third party site number for journal entry line
Third Party Site Name	PARTY_SITE_NAME	Third party site name for journal entry line
Third Party Site Tax Registration Number	PARTY__SITE_TAX_REGISTRATION_NUMBER	Third party site taxpayer identifier for journal entry line
Third Party Site Address Line 1	PARTY_SITE_ADDRESS_LINE_1	Third party site address line 1
Third Party Site Address Line 2	PARTY_SITE_ADDRESS_LINE_2	Third party site address line 2
Third Party Site Address Line 3	PARTY_SITE_ADDRESS_LINE_3	Third party site address line 3
Third Party Site Address Line 4	PARTY_SITE_ADDRESS_LINE_4	Third party site address line 4
Third Party Site City	PARTY_SITE_CITY	Third party site city
Third Party Site Postal Code	PARTY_SITE_ZIP_CODE	Third party site postal code

Field Name	Data Element (XML Tag)	Description
Third Party Site State	PARTY_SITE_STATE	Third party site state
Third Party Site Province	PARTY_SITE_PROVINCE	Third party site province
Third Party Site Country	PARTY_SITE_COUNTRY	Third party site country
Third Party Site County	PARTY_SITE_COUNTY	Third party site county
Application Id	APPLICATION_ID	Internal identifier of the application owning the journal entry
Application Name	APPLICATION_NAME	Application name owning the journal entry
Journal Source Name	JE_SOURCE_NAME	Journal entry source
Period Year	PERIOD_YEAR	Journal entry fiscal year
Period Number	PERIOD_NUMBER	Position of the period in the fiscal year
Period Name	PERIOD_NAME	Journal entry accounting period name
Period Start Date	PERIOD_START_DATE	First date of accounting period
Period End Date	PERIOD_END_DATE	Last date of accounting period
Beginning Balance Dr	BEGIN_BALANCE_DR	Beginning balance, debit
Beginning Balance Cr	BEGIN_BALANCE_CR	Beginning balance, credit
Period Activity Dr	PERIOD_NET_DR	Period activity, debit
Period Activity Cr	PERIOD_NET_CR	Period activity, credit

Field Name	Data Element (XML Tag)	Description
Beginning Draft Balance Dr	BEGIN_DRAFT_BALANCE_DR	Beginning draft balance, debit
Beginning Draft Balance Cr	BEGIN_DRAFT_BALANCE_CR	Beginning draft balance, credit
Period Draft Activity Dr	PERIOD_DRAFT_NET_DR	Period draft activity, debit
Period Draft Activity Cr	PERIOD_DRAFT_NET_CR	Period draft activity, credit
Code Combination Id	CODE_COMBINATION_ID	Accounting code combination internal identifier for the journal entry line
Accounting Code Combination	ACCOUNTING_CODE_COMBINATION (concatenated values)	Concatenated values of the accounting code combination for the journal entry line
Code Combination Description	CODE_COMBINATION_DESCRIPTION (concatenated descriptions)	Concatenated descriptions of the accounting code combination for the journal entry line
Balancing Segment	BALANCING_SEGMENT	Journal entry line balancing segment
Balancing Segment Description	BALANCING_SEGMENT_DESCRIPTION	Journal entry line balancing segment description
Natural Account	NATURAL_ACCOUNT	Journal entry line natural account segment values
Natural Account Description	NATURAL_ACCOUNT_DESCRIPTION	Journal entry line natural account segment values
Cost Center	COST_CENTER	Journal entry line cost center segment values
Cost Center Description	COST_CENTER_DESCRIPTION	Journal entry line cost center segment description

Field Name	Data Element (XML Tag)	Description
Management Segment	MANAGEMENT_SEGMENT	Journal entry line management segment value
Management Segment Description	MANAGEMENT_SEGMENT_DESCRIPTION	Journal entry line management segment description
Inter-company Segment	INTERCOMPANY_SEGMENT	Journal entry line intercompany segment value
Inter-company Segment Description	INTERCOMPANY_SEGMENT_DESCRIPTION	Journal entry line intercompany segment description
Segment 1 (to 30)	SEGMENT1 (to 30)	Journal entry lines individual Accounting Flexfield segment values
Begin Running Total Dr (Populated only if user provides a GL Date range)	BEGIN_RUNNING_TOTAL_DR	Debit running total from the start date of the first period to the GL Date From
Begin Running Total Cr (Populated only if user provides a GL Date range)	BEGIN_RUNNING_TOTAL_CR	Credit running total from the start date of the first period to the GL Date From
End Running Total Dr (Populated only if user provides a GL Date range)	END_RUNNING_TOTAL_DR	Debit running total from the GL Date To to the end date of the last period
End Running Total Cr (Populated only if user provides a GL Date range)	END_RUNNING_TOTAL_CR	Credit running total from the GL Date To to the end date of the last period

Third Party Balances Report Journal Entry Header and Line Information

Field Name	Data Element (XML Tag)	Source
GL Date	GL_DATE	Journal entry header accounting date
Transaction Created by	CREATED_BY	User who created transaction
Creation Date	CREATION_DATE	Journal entry creation date
Last Update Date	LAST_UPDATE_DATE	Last date journal entry updated
GL Transfer Date	GL_TRANSFER_DATE	Date journal entry transferred to General Ledger
Reference Date	REFERENCE_DATE	Journal entry legal reporting date
Completed Date	COMPLETED_DATE	Journal entry completion date
Transaction Number	TRANSACTION_NUMBER	Subledger transaction number
Transaction Date	TRANSACTION_DATE	Subledger transaction date
Accounting Sequence Name	ACCOUNTING_SEQUENCE_NAME	Sequence name used to number the journal entry at creation or posting
Accounting Sequence Version	ACCOUNTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at creation or posting
Accounting Sequence Number	ACCOUNTING_SEQUENCE_NUMBER	Sequence number assigned to the journal entry at creation or posting
Reporting Sequence Name	REPORTING_SEQUENCE_NAME	Sequence name used to number the journal entry at period closing

Field Name	Data Element (XML Tag)	Source
Reporting Sequence Version	REPORTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at period closing
Reporting Sequence Number	REPORTING_SEQUENCE_NUMBER	Sequence number assigned to the journal entry at period closing
Document Sequence Name	DOCUMENT_SEQUENCE_NAME	Sequence name used to number the subledger transaction
Document Sequence Number	DOCUMENT_SEQUENCE_NUMBER	Sequence number assigned to the subledger transaction
Header Id	HEADER_ID	Journal entry internal identifier
Header Description	HEADER_DESCRIPTION	Journal entry description
Fund Status Value	FUND_STATUS	Fund reservation status for the journal entry
Journal Category Name	JE_CATEGORY_NAME	Journal entry category
Event Id	EVENT_ID	Internal identifier of the accounting event that originated the journal entry
Event Date	EVENT_DATE	Date of the accounting event that originated the journal entry
Event Number	EVENT_NUMBER	Number of the accounting event that originated the journal entry
Event Class Code	EVENT_CLASS_CODE	Event class code of the accounting event that originated the journal entry

Field Name	Data Element (XML Tag)	Source
Event Class Name	EVENT_CLASS_NAME	Event class name of the accounting event that originated the journal entry
Event Type Code	EVENT_TYPE_CODE	Event type code of the accounting event that originated the journal entry
Event Type Name	EVENT_TYPE_NAME	Event type name of the accounting event that originated the journal entry
User Transaction Identifier Name	USER_TRX_IDENTIFIER_NAME_1 (to 10)	Additional transaction information for identifying the transaction
User Transaction Identifier Value	USER_TRX_IDENTIFIER_VALUE_1 (to 10)	Additional transaction information for identifying the transaction
Journal Entry Status	JOURNAL_ENTRY_STATUS	Subledger journal entry status: Draft, Final, and Enter
Transfer to GL Status	TRANSFER_TO_GL_STATUS	Indicates whether journal entry transferred to General Ledger
GL Batch Status	GL_BATCH_STATUS	Status of batch that includes the journal entry: Unposted or Posted
Posted Date	POSTED_DATE	Date journal entry posted to General Ledger
Line Number	LINE_NUMBER	Sequence number assigned to the journal in General Ledger at creation
Accounting Class Code	ACCOUNTING_CLASS_CODE	Accounting class code assigned to the subledger journal entry line

Field Name	Data Element (XML Tag)	Source
Accounting Class	ACCOUNTING_CLASS_NAME	Accounting class assigned to the subledger journal entry line
Line Description	LINE_DESCRIPTION	Journal entry line description
Entered Currency	ENTERED_CURRENCY	Journal entry currency
Conversion Rate	CONVERSION_RATE	Transaction conversion rate
Conversion Rate Date	CONVERSION_RATE_DATE	Transaction conversion rate date
Conversion Rate Type Code	CONVERSION_RATE_TYPE_CODE	Transaction conversion type code of rate
Conversion Rate Type	CONVERSION_RATE_TYPE	Transaction conversion rate type
Entered Debit	ENTERED_DR	Entered debit for journal entry line
Entered Credit	ENTERED_CR	Entered credit for journal entry line
Unrounded Accounted Debit	UNROUNDED_ACCOUNTED_DR	Accounted debit before rounding
Unrounded Accounted Credit	UNROUNDED_ACCOUNTED_CR	Accounted credit before rounding
Accounted Debit	ACCOUNTED_DR	Journal entry line accounted debit
Accounted Credit	ACCOUNTED_CR	Journal entry line accounted credit
Statistical Amount	STATISTICAL_AMOUNT	Journal entry line statistical amount
Reconciliation Reference	RECONCILIATION_REFERENCE	Reference used for reconciliation purposes

Field Name	Data Element (XML Tag)	Source
Attribute Category	ATTRIBUTE_CATEGORY	Context column for the journal entry lines descriptive flexfield
Attribute 1 (to 10)	ATTRIBUTE1 (to 10)	Attribute columns for the journal entry lines descriptive flexfield

Multiperiod Accounting Reports

This section describes the following multiperiod Accounting reports:

- Multiperiod Accounting and Accrual Reversal Report: Created when user runs the Create Accounting program and displays accrual, recognition, and accrual reversal journal entries
- Multiperiod Accounting Report (summary or detail): Created when user runs the Complete Multiperiod Accounting program and displays recognition and accrual reversal entries processed by the program

Multiperiod Accounting and Accrual Reversal Report Data Elements

For information on submission parameters, seeCreate Accounting Program, page 3-1.

> **Note:** Not all data elements have a corresponding field on the seeded multiperiod and accrual reversal report templates.

Multiperiod Accounting and Accrual Reversal Report Level Data Elements

Field Name	Data Element (XML Tag)	Description
Source Application	SOURCE_APPLICATION	Source Application value from Create Accounting request parameter
Application	APPLICATION	Subledger Application value from Create Accounting request parameter

Field Name	Data Element (XML Tag)	Description
End Date	END_DATE	End Date value from Create Accounting request parameter; processes only those events with event dates on or before the end date
Process Category	PROCESS_CATEGORY	Process Category value from Create Accounting request parameter; restricts the events for accounting to a particular process category
Accounting Report Level	ACCOUNTING_REPORT_LEVEL	Accounting Report Level value from Create Accounting request parameter
Create Accounting	CREATE_ACCOUNTING	Create Accounting value from Create Accounting request parameter; determines whether to create subledger journal entries
Errors Only	ERRORS_ONLY	Errors Only value from Create Accounting request parameter; limits the creation of accounting to those events which previously failed accounting
Transfer to General Ledger	TRANSFER_TO_GENERAL_LEDGER	Transfer to General Ledger value from Create Accounting request parameter; determines whether to transfer the subledger journal entries to General Ledger
Post in General Ledger	POST_IN_GENERAL_LEDGER	Post in General Ledger value from Create Accounting request parameter; determines whether to post subledger journal entries in General Ledger

Field Name	Data Element (XML Tag)	Description
General Ledger Batch Name	GENERAL_LEDGER_BATCH_NAME	General Ledger Batch Name value from Create Accounting request parameter; user-entered batch name that appears on the transferred General Ledger subledger journal entries

Multiperiod Accounting and Accrual Reversal Report Journal Entry Summary Data Elements

Field Name	Data Element (XML Tag)	Description
Event Class	EVENT_CLASS	Accounting event class name of the subledger journal entries used to group journal entries
Number of Documents	NUMBER_OF_DOCUMENTS	Number of documents processed for the event class
Ledger	LEDGER	Ledger name of processed journal entries
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Multiperiod Accrual • Recognition • Accrual • Accrual Reversal
Processed	JOURNAL_ENTRIES_PROCESSED	Number of journal entries processed for each type
In Error	JOURNAL_ENTRIES_IN_ERROR	Number of journal entries with errors

Multiperiod Accounting and Accrual Reversal Report Transfer to General Ledger Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger	LEDGER	Ledger for which entries are transferred
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Multiperiod Accrual • Recognition • Accrual • Accrual Reversal
Count	JOURNAL_ENTRIES_TRANSFERRED	Number of journal entries transferred to General Ledger

Multiperiod Accounting and Accrual Reversal Report General Error Data Elements

Data Source Element	Template Field	Description
Error Number	G_ERROR_NUMBER	Error code of the accounting program error
Error Message	G_ERROR_MESSAGE	Error description

Multiperiod Accounting and Accrual Reversal Report Event Level Data Elements

Field Name	Data Element (XML Tag)	Description
Event Class	EVENT_CLASS	Accounting event class name of the subledger journal entries
Event Type	EVENT_TYPE	Accounting event type of the subledger journal entries

Field Name	Data Element (XML Tag)	Description
Event Number	EVENT_NUMBER	User-oriented number to identify the events of a document
Event Date	EVENT_DATE	Event date of the event
<User Trx Identifier Prompt XX>	USER_TRX_IDENTIFIER_PROMPT_XX	Prompt values based upon setup in the Accounting Methods Builder (AMB) of Event Class Attribute User Transaction Identifiers. All identifiers set up are displayed.
<User Trx Identifier Value XX>	USER_TRX_IDENTIFIER_VALUE_XX	User transaction identifier XX value

Multiperiod Accounting and Accrual Reversal Report Journal Header Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger	LEDGER	Accrual journal entry ledger name
GL Date	GL_DATE	Accrual journal entry General Ledger date
Ledger Currency	LEDGER_CURRENCY	Accrual journal entry ledger currency
Application Accounting Definition	APPLICATION_ACCOUNTING_DEFINITION	Application accounting definition name used to create accrual journal entry
Application Accounting Definition Version	AAD_VERSION	Application accounting definition version of accrual journal entry
Journal Entry Description	JOURNAL_ENTRY_DESCRIPTION	Accrual journal entry description

Field Name	Data Element (XML Tag)	Description
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Multiperiod Accrual • Recognition • Accrual • Accrual Reversal
Journal Entry Status	JOURNAL_ENTRY_STATUS	Accrual journal entry status
Accounting Sequence Name	ACCOUNTING_SEQUENCE_NAME	Sequence name used to number the journal entry at completion time
Accounting Sequence Version	ACCOUNTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at completion time
Accounting Sequence Number	ACCOUNTING_SEQUENCE_NUMBER	Sequential number assigned to the journal entry at completion time

Multiperiod Accounting and Accrual Reversal Report Journal Entry Line Data Elements

Field Name	Data Element (XML Tag)	Description
Line Number	LINE_NUMBER	Accrual journal entry line number
Account	ACCOUNT	Accrual journal entry line account
Currency	CURRENCY	Transaction line entered currency code
Entered Debit	ENTERED_DEBIT	Transaction line currency debit amount

Field Name	Data Element (XML Tag)	Description
Entered Credit	ENTERED_CREDIT	Transaction line currency credit amount
Accounted Debit	ACCOUNTED_DEBIT	Ledger currency debit amount
Accounted Credit	ACCOUNTED_CREDIT	Ledger currency credit amount

Multiperiod Accounting and Accrual Accounting Report Error Data Elements

Field Name	Data Element (XML Tag)	Description
Line Number	LINE_NUMBER	Error line number
Error Number	ERROR_NUMBER	Accounting program error code
Error Message	ERROR_MESSAGE	Error description

Multiperiod Accounting Report (Detail) Data Elements

Multiperiod Accounting Report (Detail) Report Level Data Elements

Field Name	Data Element (XML Tag)	Description
Application	APPLICATION	Subledger Application value from Complete Multiperiod Accounting request parameter
End Date	END_DATE	End Date value from Complete Multiperiod Accounting request parameter

Field Name	Data Element (XML Tag)	Description
Process Category	PROCESS_CATEGORY	Process Category value from Complete Multiperiod Accounting request parameter
Errors Only	ERRORS_ONLY	Errors Only value from Complete Multiperiod Accounting request parameter
Transfer to General Ledger	TRANSFER_TO_GENERAL_LEDGER	Transfer to General Ledger value from Complete Multiperiod Accounting request parameter
Post in General Ledger	POST_IN_GENERAL_LEDGER	Post in General Ledger value from Complete Multiperiod Accounting request parameter
General Ledger Batch Name	GENERAL_LEDGER_BATCH_NAME	General Ledger Batch Name value from Complete Multiperiod Accounting request parameter

Multiperiod Accounting Report (Detail) Journal Entry Summary Data Elements

Field Name	Data Element (XML Tag)	Description
Event Class	EVENT_CLASS	Accounting event class name of the subledger journal entries used to group journal entries
Number of Documents	NUMBER_OF_DOCUMENTS	Number of documents processed for the event class
Ledger	LEDGER	Processed journal entries ledger name

Field Name	Data Element (XML Tag)	Description
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Recognition • Accrual Reversal
Processed	JOURNAL_ENTRIES_PROCESSED	Number of journal entries processed for each type
In Error	JOURNAL_ENTRIES_IN_ERROR	Number of journal entries with errors

Multiperiod Accounting Report (Detail) Transfer to General Ledger Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger	LEDGER	Ledger for which entries are transferred
Type	JOURNAL_ENTRY_TYPE	Type of journal entry: • Recognition • Accrual Reversal
Count	JOURNAL_ENTRIES_TRANSFERRED	Number of journal entries transferred to General Ledger

Multiperiod Accounting Report (Detail) General Error Data Elements

Field Name	Data Element (XML Tag)	Description
Error Number	G_ERROR_NUMBER	Program error code
Error Message	G_ERROR_MESSAGE	Error description

Multiperiod Accounting Report (Detail) Event Level Data Elements

Field Name	Data Element (XML Tag)	Description
Event Class	EVENT_CLASS	Accounting event class name of the subledger journal entries
Event Type	EVENT_TYPE	Accounting event type of the subledger journal entries
Event Number	EVENT_NUMBER	Number to identify the events of a document
Event Date	EVENT_DATE	Date of the event
<User Trx Identifier Prompt XX>	USER_TRX_IDENTIFIER_PROMPT_XX	Prompt values based upon setup in the Accounting Methods Builder (AMB) of Event Class Attribute User Transaction Identifiers. All identifiers set up are displayed.
<User Trx Identifier Value XX>	USER_TRX_IDENTIFIER_VALUE_XX	Value for the user transaction identifier XX

Multiperiod Accounting Report (Detail) Journal Entry Header Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger	LEDGER	Journal entry ledger name
GL Date	GL_DATE	Journal entry General Ledger date
Ledger Currency	LEDGER_CURRENCY	Journal entry ledger currency
Application Accounting Definition	APPLICATION_ACCOUNTING_DEFINITION	Application accounting definition name used to create journal entry

Field Name	Data Element (XML Tag)	Description
Application Accounting Definition Version	AAD_VERSION	Application accounting definition version
Description	DESCRIPTION	Journal entry description
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Recognition • Accrual Reversal
Journal Entry Status	JOURNAL_ENTRY_STATUS	Journal entry status
Accounting Sequence Name	ACCOUNTING_SEQUENCE_NAME	Sequence name used to number the journal entry at completion time
Accounting Sequence Version	ACCOUNTING_SEQUENCE_VERSION	Sequence version used to number the journal entry at completion time
Accounting Sequence Number	ACCOUNTING_SEQUENCE_NUMBER	Sequential number assigned to the journal entry at completion time

Multiperiod Accounting Report (Detail) Journal Entry Line Data Elements

Field Name	Data Element (XML Tag)	Description
Line Number	LINE_NUMBER	Journal entry line number
Account	ACCOUNT	Journal entry line account
Currency	CURRENCY	Journal entry line entered currency code
Entered Debit	ENTERED_DEBIT	Journal entry line entered currency debit amount

Field Name	Data Element (XML Tag)	Description
Entered Credit	ENTERED_CREDIT	Journal line entered currency credit amount
Accounted Debit	ACCOUNTED_DEBIT	Ledger currency debit amount
Accounted Credit	ACCOUNTED_CREDIT	Ledger currency credit amount

Multiperiod Accounting Report (Detail) Error Data Elements

Field Name	Data Element (XML Tag)	Description
Line Number	LINE_NUMBER	Error line number
Error Number	ERROR_NUMBER	Accounting program error code
Error Message	ERROR_MESSAGE	Error description

Multiperiod Accounting Report (Summary) Data Elements

Multiperiod Accounting Report (Summary) Report Level Data Elements

Field Name	Data Element (XML Tag)	Description
Application	APPLICATION	Subledger Application value from Complete Multiperiod Accounting request parameter
End Date	END_DATE	End Date value from Complete Multiperiod Accounting request parameter

Field Name	Data Element (XML Tag)	Description
Process Category	PROCESS_CATEGORY	Process Category value from Complete Multiperiod Accounting request parameter
Errors Only	ERRORS_ONLY	Errors Only value from Complete Multiperiod Accounting request parameter
Transfer to General Ledger	TRANSFER_TO_GENERAL_LEDGER	Transfer to General Ledger value from Complete Multiperiod Accounting request parameter
Post in General Ledger	POST_IN_GENERAL_LEDGER	Post in General Ledger value from Complete Multiperiod Accounting request parameter
General Ledger Batch Name	GENERAL_LEDGER_BATCH_NAME	General Ledger Batch Name value from Complete Multiperiod Accounting request parameter

Multiperiod Accounting Report (Summary) Journal Entry Summary Data Elements

Field Name	Data Element (XML Tag)	Description
Event Class	EVENT_CLASS	Accounting event class name of the subledger journal entries used to group journal entries
Number of Documents	NUMBER_OF_DOCUMENTS	Number of documents processed for the event class
Ledger	LEDGER	Processed journal entries ledger name

Field Name	Data Element (XML Tag)	Description
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Recognition • Accrual Reversal
Processed	JOURNAL_ENTRIES_PROCESSED	Number of journal entries processed for each type
In Error	JOURNAL_ENTRIES_IN_ERROR	Number of journal entries with errors

Multiperiod Accounting Report (Summary) Transfer to General Ledger Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger	LEDGER	Ledger for which entries are transferred
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Recognition • Accrual Reversal
Count	JOURNAL_ENTRIES_TRANSFERRED	Number of journal entries transferred to General Ledger

Multiperiod Accounting Report (Summary) General Error Data Elements

Field Name	Data Element (XML Tag)	Description
Error Number	G_ERROR_NUMBER	Accounting program error code
Error Message	G_ERROR_MESSAGE	Error description

Multiperiod Accounting Report (Summary) Journal Entry Header Data Elements

Field Name	Data Element (XML Tag)	Description
Ledger	LEDGER	Journal entry ledger
GL Date	GL_DATE	Journal entry General Ledger date
Ledger Currency	LEDGER_CURRENCY	Journal entry ledger currency
Application Accounting Definition	APPLICATION_ACCOUNTING_DEFINITION	Application accounting definition name used to create journal entry
Application Accounting Definition Version	AAD_VERSION	Application accounting definition version
Description	DESCRIPTION	Journal entry description
Type	JOURNAL_ENTRY_TYPE	Journal entry type: • Recognition • Accrual Reversal
Journal Entry Status	JOURNAL_ENTRY_STATUS	Journal entry status

Multiperiod Accounting Report (Summary) Journal Entry Line Data Elements

Field Name	Data Element (XML Tag)	Description
Line Number	LINE_NUMBER	Journal entry line number
Account	ACCOUNT	Journal entry line account
Currency	CURRENCY	Journal entry line entered currency code
Entered Debit	ENTERED_DEBIT	Journal entry line entered currency debit amount

Field Name	Data Element (XML Tag)	Description
Entered Credit	ENTERED_CREDIT	Journal entry line currency credit amount
Accounted Debit	ACCOUNTED_DEBIT	Ledger currency debit amount
Accounted Credit	ACCOUNTED_CREDIT	Ledger currency credit amount

Multiperiod Accounting Report (Summary) Error Data Elements

Field Name	Data Element (XML Tag)	Description
Line Number	LINE_NUMBER	Error line number
Error Number	ERROR_NUMBER	Accounting program error code
Error Message	ERROR_MESSAGE	Error description

Subledger Period Close Exceptions Report

The Subledger Period Close Exceptions Report lists all accounting events and journal entries that fail period close validation. It is automatically submitted by General Ledger when closing a GL period if there are unprocessed accounting events or untransferred journal entries.

You can also generate the Subledger Period Close Exceptions Report through a concurrent request as follows:

- For the application associated with the responsibility
- For all applications in the General Ledger responsibility

Subledger Period Close Exceptions Report Parameters

Subledger Period Close Exceptions Report Parameters

Parameter	Required	Valid Values
Ledger /Ledger Set	Yes	All ledgers and ledger sets included in the access set identified by the profile options GL: Data Access Set and SLA: Additional Access Set
Period From	Yes	All periods from the accounting calendar associated with the selected ledger or ledger set
Period To	Yes	All periods from the accounting calendar equal to or coming after the From period up to the end of the fiscal year
Journal Source	No	All General Ledger journal sources registered with Subledger Accounting
Event Class	No; enabled only when a concurrent request is submitted for a specific journal source	All event classes enabled for the application associated with the journal source
Journal Category	No; enabled only when a concurrent request is submitted for a journal source	All journal categories used by Subledger Accounting

Subledger Period Close Exceptions Report Data Elements

Note: Not all data elements have a corresponding field on the seeded subledger period close exceptions report templates.

Subledger Period Close Exceptions Report Data Elements

Field Name	Data Element (XML Tag)	Description
Event Date	EVENT_DATE	Event date; if journal entry exists, journal entry GL date
Transaction Created by	CREATED_BY	User who submitted the Subledger Accounting program
Creation Date	CREATION_DATE	Event creation date; if journal entry exists, journal entry creation date
Last Update Date	LAST_UPDATE_DATE	Last date event updated; if journal entry exists, last date journal entry updated
User Name	USER_NAME	In case of events, name of user who created the event; in case of journal entries, name of user who created the journal entries
Transaction Number	TRANSACTION_NUMBER	Subledger transaction number
Transaction Date	TRANSACTION_DATE	Subledger transaction date
Application Id	APPLICATION_ID	Internal identifier of the application owning the journal entry or accounting event
Ledger ID	LEDGER_ID	Internal identifier of the ledger owning the journal entry or accounting event
Ledger Short Name	LEDGER_SHORT_NAME	Short name of the ledger owning the journal entry or accounting event
Ledger Description	LEDGER_DESCRIPTION	Description of the ledger owning the subledger journal entry
Ledger Name	LEDGER_NAME	Name of the ledger owning the subledger journal entry or accounting event

Field Name	Data Element (XML Tag)	Description
Ledger Currency	LEDGER_CURRENCY	Currency of the ledger owning the subledger journal entry or accounting event
Status	PRINT_STATUS	Accounting event status if no journal entries exist If journal entry exists: if it is accounted in final mode, status of the General Ledger transfer status code; otherwise status of the journal entry
On Hold Flag	ON_HOLD_FLAG	Indicates whether event is on hold; Y for Yes, N for No
On Hold	ON_HOLD_FLAG	Values are Yes or No.
Journal Category Name	JOURNAL_CATEGORY_NAME	Journal category name associated with the event class of the event
	USER_JE_CATEGORY_NAME	Journal category name associated with the event class of the event in user's language
Journal Source Name	JOURNAL_SOURCE	Journal source associated with the application owning the journal entry
	USER_JE_SOURCE	Journal source associated with the application owning the journal entry in user's language
Event Id	EVENT_ID	Accounting event internal identifier
Event Date	ACCOUNTING_DATE	Event date of the accounting event; if journal entry exists, accounting date of the journal entry
Event Number	EVENT_NUMBER	Accounting event number
Event Class Code	EVENT_CLASS_CODE	Event class code of the accounting event

Field Name	Data Element (XML Tag)	Description
Event Class Name	EVENT_CLASS_NAME	Event class name of the accounting event
Event Type Code	EVENT_TYPE_CODE	Event type code of the accounting event
Event Type Name	EVENT_TYPE_NAME	Event type name of the accounting event
User Transaction Identifier Name	USER_TRX_IDENTIFIER_NAME_1 (to 10)	User transaction identifiers column names attached to the event class of the accounting event
User Transaction Identifier Value	USER_TRX_IDENTIFIER_VALUE_1 (to 10)	User transaction identifiers values attached to the event class of the accounting event
Balance Type	BALANCE_TYPE	Valid only for journal entries and not for events; balance type of the journal entry. Possible values include Actual, Budget, and Encumbrance.
Balance Type Code	BALANCE_TYPE_CODE	A for Actual, B for Budget, and E for Encumbrance

9

Open Account Balances Listing

Open Account Balances Listing

The Open Account Balances Listing identifies General Ledger accounts with outstanding balances and displays the subledger transactions that contribute to that balance. Users can create their own layout and publish their reports using Oracle XML Publisher.

See:

- Subledger Accounting Reports Introduction, page 8-1
- Oracle XML Publisher Introduction, *Oracle XML Publisher User's Guide*
- Subledger Accounting Setup Options Description, page 1-1

Open Account Balances Listing Process Steps

1. Create open account balance definitions in the Create Open Account Balances Listing Definition page.

   See: Open Account Balance Listing Definitions, page 9-2

   Optionally, to update Open Account Balances Listing processing options, navigate to the Update Open Account Balances Listing Processing Options page by clicking **Processing Options** in the Open Account Balances Listing Definition Search page.

   For each ledger used for open account balance reporting, Subledger Accounting defaults the number of processors to 1 and the processing unit size to 5000. Change these defaults to improve the performance of the Open Account Balances Listing Data Manager.

   Note: A processing unit is the number of transactions processed by

the Open Account Balances Listing Data Manager in one commit cycle.

2. Create subledger journal entries and transfer them to General Ledger.

3. After journal entries are transferred to General Ledger, Subledger Accounting automatically submits the Open Account Balances Listing Data Manager program, which maintains the records in the open account balances tables according to the open account balances listing definitions. Users can also manually submit this program as a concurrent request.

   See: Open Account Balances Data Manager, page 9-5

4. Submit the Open Account Balances Listing.

   See: Open Account Balances Listing, page 9-5

Creating Open Account Balances Listing Definitions

Users define the accounts to be tracked in the Open Account Balances Listing in the Create Open Account Balances Listing Definition page. Define the report definitions either by Accounting Flexfield or by Accounting Flexfield segments. Associate each definition with a single ledger, which indicates the chart of accounts. The chart of accounts sets the context for the following information in the definition details region:

- General Ledger accounts
- General Ledger account segments
- General Ledger account segment values

Define as many definitions as necessary. If defining a report definition by segment, indicate a single segment value, a range of segment values, or a combination of individual values and ranges for different Accounting Flexfield segments. If defining a report by Accounting Flexfield, include one or more entire General Ledger accounts.

Prerequisites

- Define a ledger.

  See: Primary Ledger Setup Steps, *Oracle Financials Implementation Guide*

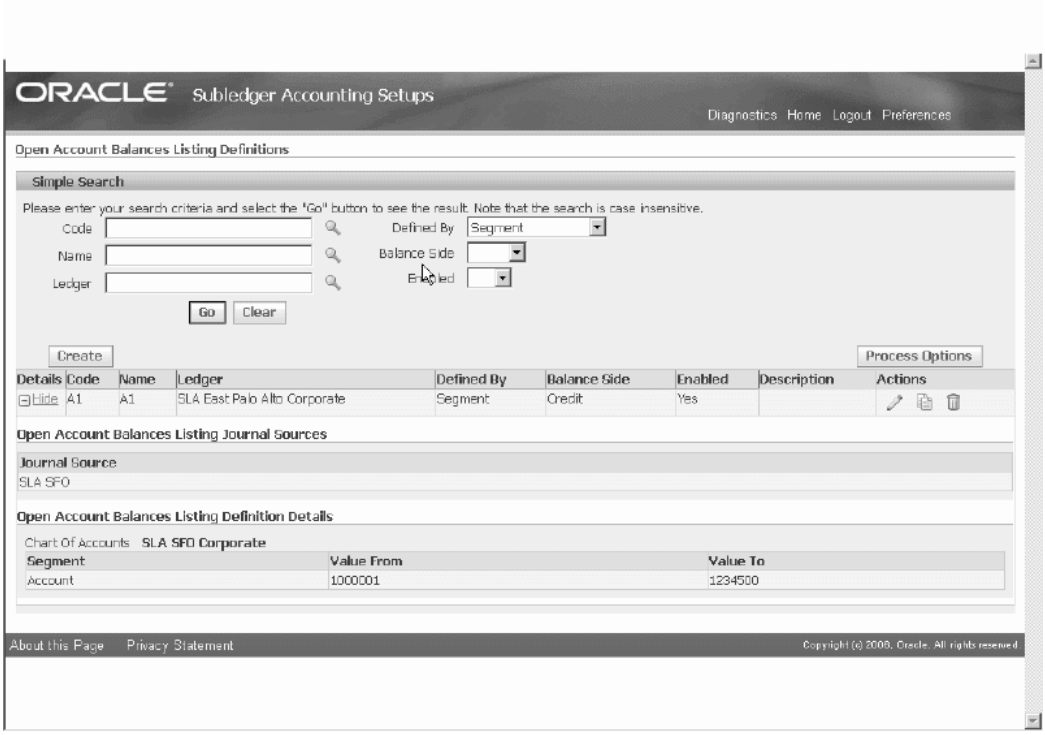
- Create journal entries and transfer to General Ledger using the Create Accounting program.

  See: Create Accounting Program, page 3-1

- Identify links between source transactions and applied transactions by mapping appropriate sources to the Applied-to accounting attributes.

  Note: The Open Account Balances Listing relies on the Applied-to accounting attributes, which also support the business flow feature, to determine how an applied transaction affects the outstanding balance of a source transaction.

To Create or Update Open Account Balances Listing Definitions



When the ledger is defined, the details region displays data according to the value selected in the Defined By field.

Selected Fields in the Subledger Open Account Balances Listing Definitions Page

Field Name	Description
Code	Unique internal identifier **Note:** For technical reasons, the Open Account Balances Listing code cannot contain spaces.
Defined By	The display in the Details region is determined by the option selected
Journal Source	Limits information displayed in the report to transactions belonging to the subledger using this journal source
Balance Side	Determines how applied transactions affect the balance of an account impacted by the original transaction. When the balance side is credit, all debit entries are subtracted from the credit amount to determine the amount remaining. If the balance side is Debit, all credit entries are subtracted from the debit amount to determine the amount remaining.
Enabled	Indicates whether the report definition is enabled. A disabled report definition does not gather, record, or report open account balance data.
Segment	Displayed if the Defined By field is Segment. The default is the segment flagged as the natural account segment qualifier.
Value From/Value To	Displayed if the Defined By field is Segment; specifies the range of segment values to be considered for open account balance reporting. To specify a single value, enter the same value in both fields.

Note: You cannot update the following fields:

- Code
- Ledger
- Defined By
- Journal Source
- Balance Side

Open Account Balances Data Manager

The Open Account Balances Data Manager maintains reportable information for all enabled open account balance listing definitions. This program is submitted automatically after a successful transfer to General Ledger for the same ledger or manually by running the Open Account Balances Data Manager program. When changes are applied to a Open Account Balances Listing Definition, the Open Account Balances Data Manager program is automatically submitted for the changed definition.

The Open Account Balances Data Manager processes subledger journal entries that are transferred to General Ledger and also final accounted journal entries that are flagged as No Transfer because these entries are already represented in General Ledger.

To Run the Open Account Balances Data Manager Program

1. In the Submit Request window, select Open Account Balance Data Manager.
2. Enter parameters as described in the table below.

Parameter	Description
Ledger	Provides the context for handling open account balance reportable data
Report Definition	Limits processing to the report definition entered

Open Account Balances Listing

The Open Account Balances Listing displays a General Ledger account, its balance, and a listing of the transactions that contribute to that balance. This report displays the actual accounted balance and does not include encumbrance or budgetary accounts in

General Ledger. Users can view the report in detail or summary mode.

This report displays information that originates from subledger journal entries only. Journal entries created manually in General Ledger or anywhere outside of Subledger Accounting are not included. Only transactions with nonzero outstanding balances are displayed.

Subledger Accounting seeds the following templates:

- Group by Account, Applied Transaction Detail

  This template groups the output by General Ledger account. For each account, the report shows the General Ledger balance and the transactions (grouped by third party) that contribute to the balance of that account.

- Group by Account, Summarized

  This template groups and summarizes the output by General Ledger account.

- Group by Third Party, Applied Transaction Detail

  This template groups output by third party. For each third party, the report displays the General Ledger accounts and transactions with outstanding balances.

  > **Note:** For the Group by Third Party templates, General Ledger account balances are not displayed because General Ledger does not track individual balances for third parties, only the net balances of an account.

- Group by Third Party, Summarized

  This template groups the output by third party with one row summarizing each account. No transactions are displayed. For each third party, one row is displayed for every General Ledger account having an outstanding balance.

Submission Parameters

Open Account Balances Listing Submission Parameters

Parameter	Required	Valid Values
Report Definition	Yes	All enabled report definitions; displays definition name, ledger, description, and code

Parameter	Required	Valid Values
Journal Source	No	Journal source attached to the application submitting the report. Can be changed only if the SLA: Allow Reports Journal Source Override profile option is enabled. See: SLA: Allow Reports Journal Source Override, page B-8 List of values lists all journal sources assigned to the report definition.
Start Date	Yes	Defaults to first date of the current fiscal year
As Of Date	No	GL date of journal entries up to which the open account balance listing will include
Third Party Name	No	Third parties whose type is either Customer or Supplier. The list of values lists third party name and third party type.
Show Applied Transaction Detail	Yes	Yes or No; determines whether output displays parent and dependent transaction information. Default is No.
Include Write Off Balances	Yes	Yes or No; determines whether to show outstanding balances that are the result of write-off accounting. Default is No.
Account From/To	No	Limits report output by filtering values entered here against reportable values assigned to the report definition
Account Balance	Yes	List of values options are Year to Date and Current Period.

Note: Use the following custom parameters to pass information to the template.

Open Account Balances Listing Custom Parameters

Parameter	Required	Valid Values
Security Parameter	No	Hidden parameter for use by uptaking subledgers
Valuation Method	No	No validation
Security Identifier (Number)	No	No validation
Security Identifier (Character)	No	No validation
Custom Parameter 1	No	No validation
Custom Parameter 2	No	No validation
Custom Parameter 3	No	No Validation

Open Account Balances Listing Data Elements

The table below describes the information that is retrieved by the Open Account Balances Listing. Users can create new XML Publisher templates using any of these data elements.

See: Creating a Template, *Oracle XML Publisher User's Guide*

> **Note:** Not all data elements have a corresponding field on the seeded open account balance templates. For the fields not included on the seeded templates, the field name column shows the suggested label for the field.

Open Account Balances Listing Data Elements

Template Field Name	Data Element (XML Tag)	Source / Description
Account	ACCOUNT	Accounting Flexfield value
GL Balance	GL_BALANCE	General Ledger account balance

Template Field Name	Data Element (XML Tag)	Source / Description
	CODE_COMBINATION_ID	Account code combination identifier
	BALANCING_SEGMENT_VALUE	Balancing segment value
	BALANCING_SEGMENT_DESC	Balancing segment value description
	NATURAL_ACCOUNT_SEGMENT_VALUE	Natural account segment value
	NATURAL_ACCOUNT_SEGMENT_DESC	Natural account segment value description
	COST_CENTER_SEGMENT_VALUE	Cost center segment value
	COST_CENTER_SEGMENT_DESCR	Cost center segment value description
	MANAGEMENT_SEGMENT_VALUE	Management segment value
	MANAGEMENT_SEGMENT_DESC	Management segment value description
	INTERCOMPANY_SEGMENT_VALUE	Intercompany segment value
	INTERCOMPANY_SEGMENT_DESC	Intercompany segment value description
	LEDGER_ID	Internal identifier of the ledger corresponding to the report definition
Ledger	LEDGER_NAME	Ledger name
	LEDGER_SHORT_NAME	Ledger short name

Template Field Name	Data Element (XML Tag)	Source / Description
Curr	LEDGER_CURRENCY_CODE	Ledger currency code
Third Party	THIRD_PARTY_NAME	Third party name referenced on the source transaction
	THIRD_PARTY_NUMBER	Number assigned to the third party referenced on the source transaction
	THIRD_PARTY_TYPE	Third party type for the source transaction
	THIRD_PARTY_TYPE_CODE	Third party type code for the source transaction
	THIRD_PARTY_SITE_NAME	Third party site name referenced on the source transaction
	SOURCE_ENTITY_ID	Source entity internal identifier
	SOURCE_TRX_APPLICATION_ID	Internal identifier of the application that owns the source transaction
	SOURCE_TRX_APPLICATION_NAME	Name of the application that owns the source transaction
Transaction Type	SOURCE_TRX_TYPE	Source transaction type
Transaction Number	SOURCE_TRX_NUMBER	Source transaction number
Date	SOURCE_TRX_GL_DATE	Source transaction GL date
	SOURCE_TRX_CURR	Source transaction currency
	SRC_ENTERED_UNROUNDED_ORIG_AMT	Unrounded original amount of the source transaction in the entered currency

Template Field Name	Data Element (XML Tag)	Source / Description
	SRC_ENTERED_UNROUNDED_REM_AMT	Unrounded remaining amount of the source transaction in the entered currency
	SRC_ENTERED_ROUNDED_ORIG_AMT	Rounded original amount of the source transaction in the entered currency
	SRC_ENTERED_ROUNDED_REM_AMT	Rounded remaining amount of the source transaction in the entered currency
	SRC_ACCTD_UNROUNDED_ORIG_AMT	Unrounded original amount of the source transaction in the ledger currency
	SRC_ACCTD_UNROUNDED_REM_AMT	Unrounded remaining amount of the source transaction in the ledger currency
Original Amount	SRC_ACCTD_ROUNDED_ORIG_AMT	Rounded original amount of the source transaction in the ledger currency
Remaining Amount	SRC_ACCTD_ROUNDED_REM_AMT	Rounded remaining amount of the source transaction in the ledger currency
	APPLIED_TO_APPLICATION_ID	Internal identifier of the application that owns the applied transaction
	USER_TRX_IDENTIFIER_NAME_1	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_2	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_3	Source transaction identifier name

Template Field Name	Data Element (XML Tag)	Source / Description
	USER_TRX_IDENTIFIER_NAME_4	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_5	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_6	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_7	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_8	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_9	Source transaction identifier name
	USER_TRX_IDENTIFIER_NAME_10	Source transaction identifier name
	USER_TRX_IDENTIFIER_VALUE_1	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_2	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_3	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_4	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_5	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_6	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_7	Source transaction identifier value

Template Field Name	Data Element (XML Tag)	Source / Description
	USER_TRX_IDENTIFIER_VALUE_8	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_9	Source transaction identifier value
	USER_TRX_IDENTIFIER_VALUE_10	Source transaction identifier value
	APPLIED_THIRD_PARTY_NAME	Third party name on the applied transaction
	APPLIED_THIRD_PARTY_NUMBER	Third party number on the applied transaction
	APPLIED_THIRD_PARTY_TYPE	Third party type on the applied transaction
	APPLIED_THIRD_PARTY_TYPE_CODE	Third party type code on the applied transaction
	APPLIED_THIRD_PARTY_SITE_NAME	Third party site name on the applied transaction
	APPLIED_TO_ENTITY_ID	Entity identifier to which the transaction is applied
	APPLIED_TRX_APPLICATION_ID	Application internal identifier to which the transaction is applied
Application	APPLIED_TRX_APPLICATION_NAME	Name of the application that owns the applied transaction
Type	APPLIED_TRX_TYPE	Applied transaction type
Number	APPLIED_TRX_NUMBER	Applied transaction number
Date	APPLIED_TRX_GL_DATE	Applied transaction GL date
	APPLIED_TRX_CURR	Applied transaction currency

Template Field Name	Data Element (XML Tag)	Source / Description
	APPLIED_ENTERED_UNROUNDED_AMT	Unrounded amount applied to the source transaction in the entered currency
	APPLIED _ENTERED_ROUNDED_AMT	Rounded amount applied to the source transaction in the entered currency
	APPLIED _ACCTD_UNROUNDED_AMT	Unrounded amount applied to the source transaction in the ledger currency
Applied Amount	APPLIED _ACCTD_ROUNDED_AMT	Rounded amount applied to the source transaction in the ledger currency
	APPLIED_USER_TRX_IDENTIFIER_NAME_1	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_2	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_3	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_4	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_5	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_6	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_7	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_8	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_NAME_9	Applied transaction identifier name

Template Field Name	Data Element (XML Tag)	Source / Description
	APPLIED_USER_TRX_IDENTIFIER_NAME_10	Applied transaction identifier name
	APPLIED_USER_TRX_IDENTIFIER_VALUE_1	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_2	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_3	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_4	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_5	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_6	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_7	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_8	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_9	Applied transaction identifier value
	APPLIED_USER_TRX_IDENTIFIER_VALUE_10	Applied transaction identifier value

10

Transaction Account Builder

Transaction Account Builder Overview

Use the Transaction Account Builder (TAB) to derive default accounts for their transactions using sources defined in the Accounting Methods Builder (AMB).

Derive accounting codes from the TAB and the AMB. Use the TAB to derive default accounts for transactions before they are accounted. Use the AMB to generate the accounts that appear in the accounting.

> **Note:** TAB only derives default accounts for transactions. These accounts may not be the ones that appear on the subledger journal entries since these are generated by the Create Accounting program based on the application accounting definitions.

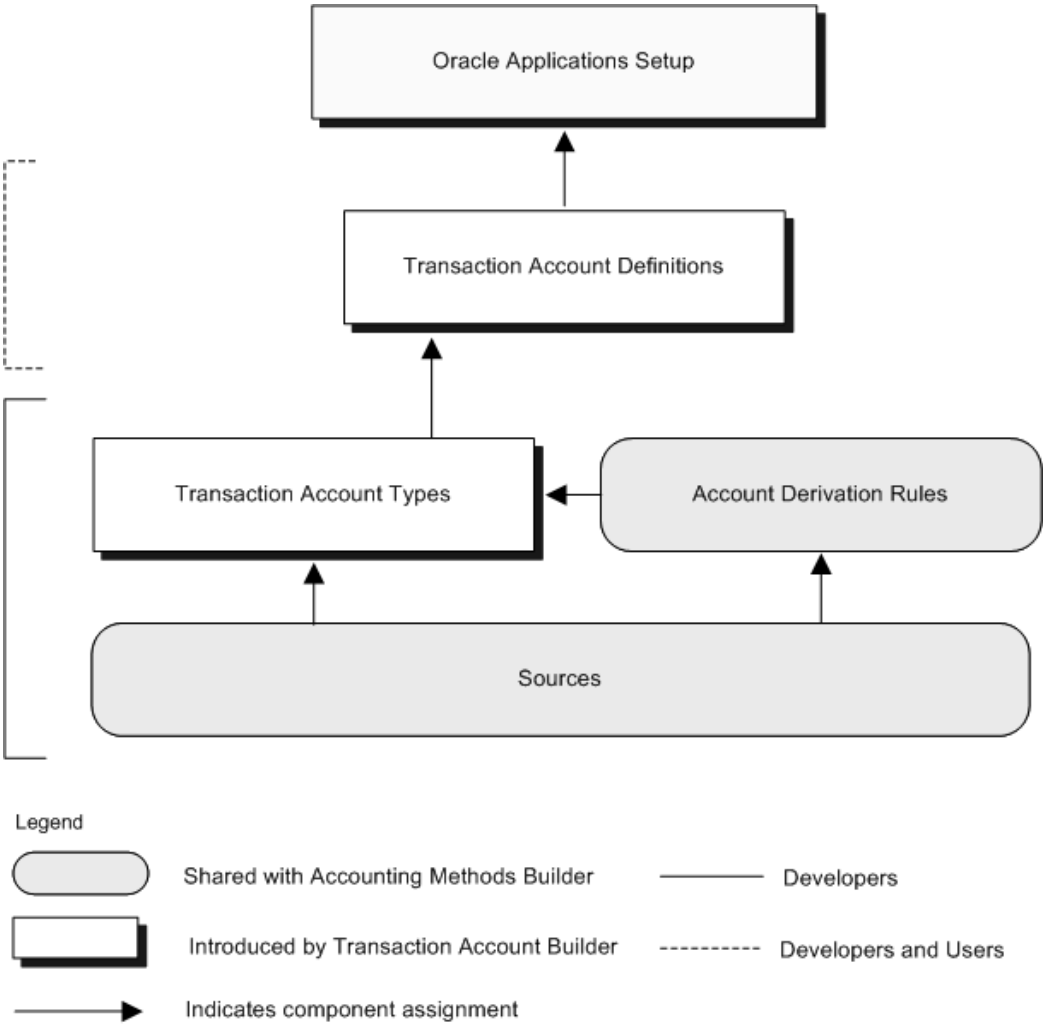
If the application does not allow modification of the default accounts for a transaction before it is accounted, you must use the AMB.

See: Accounting Methods Builder Introduction, page 2-1

Transaction Account Components

The Transaction Account Builder Components figure below shows the components that comprise the TAB and is described in the subsequent text. Sources and account derivation rules are shared with the AMB, while transaction account types and transaction account definitions are specific to the TAB.

Transaction Account Builder Components



Developers can assign sources to transaction account types. Developers and users can use these sources to derive accounts for a transaction account type to create a transaction account definition. For example, while the bank asset account can be used to derive the cash account for a payment, it might not be useful when deriving the invoice price variance account for a matched invoice. Consequently, the source for the bank asset account is not assigned to the transaction account type for the invoice price variance.

Examples of possible transaction account types for Receivables transactions are Revenue, Tax, Receivable, Freight, Unearned Revenue, Unbilled Receivable, and Bills Receivable. Examples of transaction account receipts are Cash, Unidentified Receipts, Unapplied Receipts, On Account Receipts, Earned Discounts, Unearned Discounts, Remitted Receipts, and Factored Receipts.

Developers and users can assign account derivation rules to transaction account types

to create a transaction account definition. These definitions can be assigned as part of the applications setup.

See: Step 2: Create Transaction Account Definitions (Optional), page 10-3

Transaction Account Builder Setup Process

The TAB setup steps are:

- Step 1: Create Account Derivation Rules (Optional), page 10-3
- Step 2: Create Transaction Account Definitions (Optional), page 10-3
- Step 3: Assign Transaction Account Definitions to Application Setup, page 10-6
- Step 4: Enter Transactions, page 10-7
- Step 5: Using the Transaction Accounts as Default Accounts for Accounting Methods Builder, page 10-7

Step 1: Create Account Derivation Rules (Optional)

If creating new transaction account definitions, you may need to create new account derivation rules. These rules can be of type Accounting Flexfield or of type Segment and can have a chart of accounts associated with them.

When defining account derivation rules for TAB, ensure the following:

- The transaction and the accounting chart of accounts are both null or they are the same.
- All sources used by the account derivation rule are available to the transaction account type to which it is assigned.

See: Account Derivation Rules, page 2-57

Step 2: Create Transaction Account Definitions (Optional)

Use the transaction account definitions to assign account derivation rules to transaction account types. This determines the default account that are derived for an application.

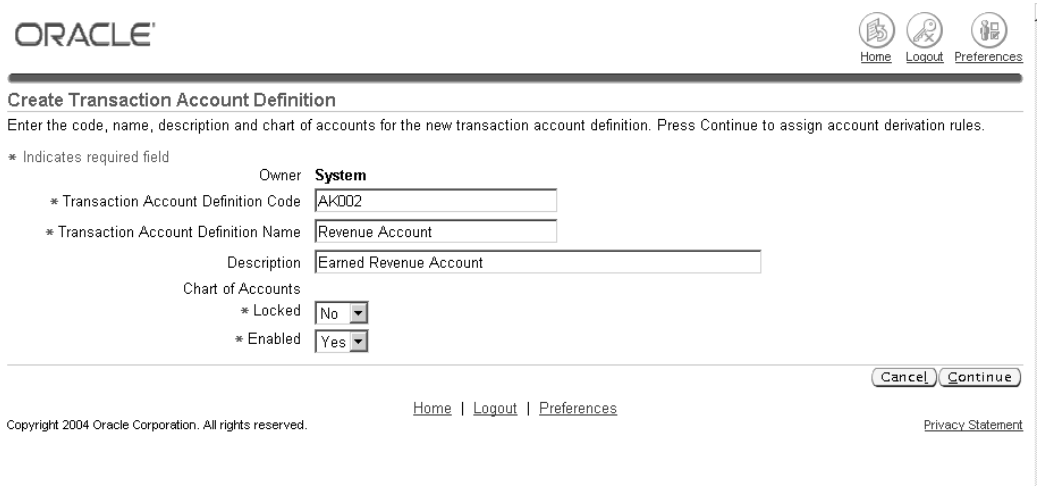
Optionally, developers can seed transaction account definitions, which must be chart of accounts independent. Use these seeded transaction account definitions and create your own by duplicating and modifying seeded definitions or by creating new ones. You can assign a chart of accounts to your definitions.

See: Account Derivation Rules, page 2-57

Creating Transaction Account Definitions

In the Create Transaction Account Definition page, you can:

- Assign account derivation rules to transaction account types
- Compare transaction accounting definitions to determine which one meets their requirements



The following procedure describes selected fields.

1. In the Transaction Accounts Definition page, click **Create Transaction Account Definition**.

2. Select a Chart of Accounts to associate with the transaction account definition.

   Seeded transaction account definitions must be chart of accounts independent. You have the option of assigning a chart of accounts.

   Once a chart of accounts is associated with a transaction account definition, it cannot be changed.

3. To make the transaction account definition available for assigning as part of the application setup, select Yes in the Enabled drop-down list.

4. To assign account derivation rules, click **Continue**.

5. In the Segment field, select the segment you want to derive.

   If a chart of accounts is not assigned to the transaction account definition, the list of values includes All Segments and the Accounting Flexfield qualifiers. Otherwise, the list of values includes the individual segment names from the chart of accounts.

   If both segment and Accounting Flexfield rules are assigned, segment rules have precedence over Accounting Flexfield rules. This enables you to overwrite specific

segments of the chart of accounts. However, you are required to provide assignments for all segments of the chart of accounts. For example, you need to assign an account derivation rule to All Segments if you want to include assignments for Accounting Flexfield qualifiers; otherwise, TAB is unable to derive a complete account.

6. In the Account Derivation Rule field, enter the rule you want to use to derive the value for the segment entered in the Segment field.

   The list of values for this field includes all account derivation rules that:

   - Are associated with the application of the transaction account definition
   - Only use sources assigned to the transaction
   - Meet the conditions described in the table below:

Chart of Accounts	Segment	Rule Name
Null	All Segments	List of values includes all account derivation rules with no transaction chart of accounts and no accounting chart of accounts and the output type is Accounting Flexfield.
Null	Accounting Flexfield Qualifiers	List of values includes all account derivation rules with no transaction chart of accounts and no accounting chart of accounts and the output type is Segment and the Accounting Flexfield qualifier matches the Segment field.

Chart of Accounts	Segment	Rule Name
Not Null	All Segments	List of values includes all account derivation rules included in case 1 plus all account derivation rules with the same transaction and accounting chart of accounts as the one of the transaction account definition and output type is Accounting Flexfield.
Not Null	Segments	List of values includes all account derivation rules with no transaction chart of accounts or the same transaction chart of accounts as the transaction account definition and the following: - no accounting chart of accounts and the output type is segment qualifier and the Accounting Flexfield that matches the one for the Segment field - no accounting chart of accounts and the output type is the same value set as the one used by the segment - same accounting chart of accounts and the output type is the segment and the segment matching the Segment field.

7. To create a new account derivation rule assignment for the transaction account type, in the Assign Rule field, click the icon.

Step 3: Assign Transaction Account Definitions to Application Setup

Refer to the application documentation for details on how to assign transaction account

definitions as part of the application setup.

Step 4: Enter Transactions

Once TAB is set up for an application setup, you can create transactions for the application. Because TAB is called by the application every time a default account for a transaction is required, no action is required.

> **Note:** TAB provides default accounts for transactions; therefore, you can change these accounts.

Step 5: Using the Transaction Accounts as Default Accounts for Accounting Methods Builder

Use the accounts derived by TAB to generate subledger journal entries provided that the sources for these accounts are defined by the developers. To do this, complete the following steps:

1. Identify the sources that correspond to the accounts defaulted by TAB.
2. Create account derivation rules using the sources that correspond to the accounts generated by TAB.
3. Assign these account derivation rules to their transaction accounting definitions.

A

Oracle Subledger Accounting Navigation Paths

Navigation Paths

This table lists each Subledger Accounting window and corresponding navigation path, although your system administrator may have customized your navigator.

Navigation Paths

Window Name	Navigation Path
Account Derivation Rules	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Account Derivation Rules Enter search information and click Find in the Find Account Derivation Rules window.
Account Derivation Rules Conditions	Subledger Accounting Setups – Accounting Methods Builder – Accounting Definitions Inquiry Select the Line Inquiry Level radio button. Select an Account Derivation Rule and click Find. Click Conditions.
Accounting Attribute Assignments	Subledger Accounting Setups – Accounting Methods Builder – Sources – Accounting Attribute Assignments

Window Name	Navigation Path
Accounting Class Assignments	Subledger Accounting Setups – Accounting Methods Builder – Post-Accounting Programs Click Accounting Class Assignments.
Accounting Definition Headers	Subledger Accounting Setups – Accounting Methods Builder – Accounting Definitions Inquiry Select the Header Inquiry Level radio button. Click Find.
Accounting Definition Lines	Subledger Accounting Setups – Accounting Methods Builder – Accounting Definitions Inquiry Select the Line Inquiry Level radio button. Click Find.
Accounting Event Class Options	Subledger Accounting Setups – Accounting Methods Builder – Events – Accounting Event Class Options
Accounting Events	Subledger Accounting - Journal Entries Select Accounting Events tab.
Accounting Setup Flow	Using a GL responsibility: Setup – Financials – Accounting Setup Manager – Accounting Setup Search for ledger. Click Update Accounting Options. Click the Subledger Accounting Options Update icon. Click the Update Accounting Options icon for the Subledger Accounting application.
Application Accounting Definitions History	Subledger Accounting Setups – Accounting Methods Builder – Application Accounting Definition Loader – History
Application Accounting Definition Merge Analysis	Subledger Accounting Setups – Accounting Methods Builder – Application Accounting Definition Loader – Merge Analysis

Window Name	Navigation Path
Application Accounting Definitions	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Application Accounting Definitions Enter search information and click Find on the Find Application Accounting Definitions window.
Copy Journal Entry Description	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Entry Descriptions Enter search information and click find in the Find Journal Entry Descriptions window. Click Copy.
Copy Journal Lines Definition	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Journal Line Definitions Enter search information and click Find in the Find Journal Line Definitions window. Click Copy Definition.
Create Subledger Journal Entry	Inquiry - Journal Entries. Select Subledger Journal Entries tab. Click Create Journal Entry.
Create Transaction Account Definition	Subledger Accounting Setups – Transaction Account Builder – Test Transaction Account Builder Click Create Transaction Account Definition
Custom Sources	Subledger Accounting Setups – Accounting Methods Builder – Sources – Custom Sources Enter search information and click Find on Find Custom Sources window.
Delete Subledger Journal Entries	Inquiry - Journal Entries. Select Subledger Journal Entries tab. Search for ledger. Check Select box for ledger to be deleted. Click Delete.
Duplicate Subledger Journal Entries	Inquiry - Journal Entries. Select Subledger Journal Entries tab. Search for ledger. Check Select box for ledger to be duplicated. Click Duplicate.

Window Name	Navigation Path
Entities	Subledger Accounting Setups – Accounting Methods Builder – Events – Event Model
Event Class Predecessors	Subledger Accounting Setups – Accounting Methods Builder – Events – Event Model Click Event Classes. Click Predecessors.
Event Classes and Types	Subledger Accounting Setups – Accounting Methods Builder – Events – Event Model Click Event Classes.
Find Account Derivation Rules	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Account Derivation Rules
Find Accounting Definitions	Subledger Accounting Setups – Accounting Methods Builder – Accounting Definitions Inquiry
Find Application Accounting Definitions	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Application Accounting Definitions
Find Custom Sources	Subledger Accounting Setups – Accounting Methods Builder – Sources – Custom Sources
Find Journal Entry Descriptions	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Entry Descriptions
Find Journal Lines Definitions	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Journal Lines Definition
Find Journal Line Types	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Line Types
Find Mapping Sets	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Mapping Sets

Window Name	Navigation Path
Find Subledger Accounting Methods	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Subledger Accounting Methods
Header Assignments	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Application Accounting Definitions Enter search information and click Find on the Find Application Accounting Definitions window. Click Header Assignments.
Journal Entry Description Conditions	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Entry Descriptions Enter search information and click find in the Find Journal Entry Descriptions window. Click Conditions.
Journal Entry Description Details	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Entry Descriptions Enter search information and click find in the Find Journal Entry Descriptions window. Click Details.
Journal Entry Descriptions	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Entry Descriptions Enter search information and click find in the Find Journal Entry Descriptions window.
Journal Line Definitions	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Journal Line Definitions Enter search information and click Find in the Find Journal Line Definitions window.

Window Name	Navigation Path
Journal Line Type Conditions	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Line Types Enter search information and click Find in the Find Journal Line Types window. Click Conditions.
Journal Line Types	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Line Types Enter search information and click Find in the Find Journal Line Types window.
Journal Line Accounting Attributes Assignments	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Journal Line Types Enter search information and click Find in the Find Journal Line Types window. Click Accounting Attribute Assignments.
Journal Lines Definitions	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Journal Lines Definitions
Mapping Sets	Subledger Accounting Setups – Accounting Methods Builder – Journal Entry Setups – Mapping Sets Enter search information and click Find in the Find Mapping Sets window.
Multiperiod Accounting	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Journal Lines Definitions Click Multiperiod Accounting.
Open Account Balances Listing Definitions	Subledger Accounting Setups – Accounting Methods Builder – Open Account Balances Listing Definitions

Window Name	Navigation Path
Post-Accounting Programs	Subledger Accounting Setups – Accounting Methods Builder – Post-Accounting Programs
Process Categories	Subledger Accounting Setups – Accounting Methods Builder – Events – Process Categories
Reverse Subledger Journal Entry	Inquiry - Journal Entries Click Subledger Journal Entries tab. Search for ledger. Click Reverse.
Source Assignments	Subledger Accounting Setups – Accounting Methods Builder – Sources – Source Assignments
Sources	Subledger Accounting Setups – Accounting Methods Builder – Sources – Sources
Subledger Accounting Methods	Subledger Accounting Setups – Accounting Methods Builder – Methods and Definitions – Subledger Accounting Methods Enter search information and click Find on the Find Subledger Accounting Methods window.
Subledger Applications	Subledger Accounting Setups – Subledger Applications
Subledger Journal Entries	Subledger Accounting - Journal Entries
Subledger Journal Entry Lines	Subledger Accounting - Journal Entries Select Subledger Journal Entries tab. Select Lines tab.
Supporting Reference Balances	Subledger Accounting - Supporting Reference Balances

Window Name	Navigation Path
Supporting References	Subledger Accounting Setup - Accounting Methods Builder - Journal Entry Setups - Supporting References
System Transaction Identifiers	Subledger Accounting Setups – Accounting Methods Builder – Events – Event Model Click Identifiers.
Test Transaction Account Builder	Subledger Accounting Setups – Transaction Account Builder – Test Transaction Account Builder
Transaction Account Definitions	Subledger Accounting Setups – Transaction Account Builder – Transaction Account Definitions
Transaction Account Types	Subledger Accounting Setups – Transaction Account Builder – Transaction Account Types
Update Subledger Journal Entry	Inquiry - Journal Entries Select Subledger Journal Entries tab. Search for ledger. Select line. Click Update.

B

Oracle Subledger Accounting Profile Options and Profile Option Categories

Profile Options and Profile Option Categories Overview

During implementation, set a value for each Subledger Accounting profile option to specify how Subledger Accounting controls access to and processes data.

See: Setting User Profile Options, *Oracle Applications System Administrator's Guide - Maintenance*

Profile options are grouped into one or more profile option categories enabling you to view only the profile options that pertain to your application or function.

Subledger Accounting Categories

Subledger Accounting Profile Options

Profile Option Category and Profile Option Descriptions

This section describes the profile options by category.

The tables in this section provide profile option information as follows:

- The Default column displays the default profile option value in italics or No Default if none exists.
- The User Access column indicates whether you can view or update the profile option.
- The System Administration: User, Responsibility, Application, and Site columns indicate at which levels the system administrator can update these profile options.

The key for these tables is:

- Update: You can update the profile option.
- View Only: You can view the profile option but cannot change it.

- No Access: You cannot view or change the profile option value.

Accounting Methods Builder Category

This category includes profile options related to the Accounting Methods Builder (AMB).

Accounting Methods Builder Category

Profile Option	Defaul t	User Access	System Administration : User	System Administration : Responsibility	System Administration: Application	System Administration : Site
SLA: Accounting Methods Builder Context, page B-3	*Default*	View Only	Update	Update	Update	Update

SLA: Accounting Methods Builder Context

This profile option controls the value for an internal context code associated with each application accounting definition and each of its assigned components, such as journal line types and account derivation rules.

Most AMB components are striped by a context. Assign a different value for the SLA: Accounting Methods Builder Context profile option to work on your own copy of components and perform changes.

Define additional AMB Context profile values as a Subledger Accounting lookup, XLA_AMB_CONTEXT_TYPE.

Debug Category

This category includes profile options that enable debugging and diagnostic features.

Debug Category

Profile Option	Defaul t	User Access	System Administration : User	System Administratio n: Responsibility	System Administration: Application	System Administration: Site
SLA: Display Timestamp on Trace, page B-5	*No*	View Only	Update	Update	Update	Update
SLA: Enable Diagnostics, page B-5	*No*	View Only	Update	Update	Update	Update
SLA: Enable PL/SQL Profiler, page B-5	*No*	View Only	Update	Update	Update	Update
SLA: Enable Trace, page B-5	*No*	View Only	Update	Update	Update	Update
SLA: Enable SQL Trace, page B-5	*No*	View Only	Update	Update	Update	Update
SLA: Enable SRS Log/Output, page B-5	*Yes*	View Only	Update	Update	Update	Update
SLA: Flush Trace File, page B-6	*No*	View Only	Update	Update	Update	Update
SLA: Oracle Forms Trace Mode, page B-6	*File*	View Only	Update	Update	Update	Update
SLA: SRS Trace Mode, page B-6	*Tracer*	View Only	Update	Update	Update	Update
SLA: Trace File Override Directory, page B-6	No Default	View Only	Update	Update	Update	Update

Profile Option	Defaul t	User Access	System Administration : User	System Administratio n: Responsibility	System Administration: Application	System Administration: Site
SLA: Trace File Override Filename, page B-6	No Default	View Only	Update	Update	Update	Update
SLA: Trace Level, page B-6	*100*	View Only	Update	Update	Update	Update
SLA: Trace Timeout, page B-6	*600*	View Only	Update	Update	Update	Update

SLA: Display Timestamp on Trace

This profile option displays timestamps on the trace.

SLA: Enable Diagnostics

This profile option controls whether diagnostic information is gathered by the Create Accounting program.

If the FND: Debug Log Enabled profile option is enabled, then the diagnostic framework information is also available in the Oracle Applications system logs page.

SLA: Enable PL/SQL Profiler

This profile option enables the PL/SQL profiler.

SLA: Enable Trace

This profile option enables the Subledger Accounting trace mode.

SLA: Enable SQL Trace

This profile option enables the SQL trace. The possible values are Yes or No.

SLA: Enable SRS Log/Output

This profile option controls whether concurrent programs will generate a log or output file.

SLA: Flush Trace File

This profile option controls whether the trace information is sent to the trace file immediately.

SLA: Oracle Forms Trace Mode

This profile option indicates where the debug information provided by the forms is printed. The possible values are AF Log and File.

SLA: SRS Trace Mode

This profile option is set by Subledger Accounting concurrent programs. It indicates where the debug information provided by the concurrent programs is printed. The possible values are AF File and Logfile.

SLA: Trace File Override Directory

This profile option designates the directory for the trace file.

SLA: Trace File Override Filename

This profile option designates the trace file name.

SLA: Trace Level

This profile option controls the level of detail for the trace.

SLA: Trace Timeout

This profile option controls the time a program should wait for acknowledgement from the trace engine.

Deployment Category

This category includes profile options set up to run the application.

Deployment Category

Profile Option	Default	User Access	System Administration: User	System Administration : Responsibility	System Administratio n: Application	System Administration: Site
SLA: Disable Journal Import, page B-7	*No*	No Access	View Only	View Only	View Only	Update

Profile Option	Default	User Access	System Administration: User	System Administration : Responsibility	System Administratio n: Application	System Administration: Site
SLA: Initial Date for Historical Upgrade, page B-7		No Access	View Only	View Only	View Only	Update

SLA: Disable Journal Import

This profile option controls whether subledger journal entries are imported to General Ledger.

See: Create Accounting Program, page 3-1

SLA: Initial Date for Historical Upgrade

This profile option

Security Category

This category includes profile options related to security.

Security Category

Profile Option	Default	User Access	System Administration : User	System Administration : Responsibility	System Administration : Application	System Administration: Site
SLA: Additional Data Access Set, page B-8	No Default	View Only	Update	Update	Update	Update
SLA: Allow Reports Journal Source Override, page B-8	*No*	View Only	Update	No Access	Update	Update
SLA: Enable Data Access Security in Subledgers, page B-8	*No*	View Only	No Access	Update	Update	Update

Profile Option	Default	User Access	System Administration : User	System Administration : Responsibility	System Administration : Application	System Administration: Site
SLA: Enable Subledger Transaction Security in GL, page B-9	*No*	View Only	No Access	Update	Update	Update

SLA: Additional Data Access Set

The SLA: Additional Data Access Set profile option, in conjunction with the GL: Data Access Set profile option, controls which ledgers and balancing or management segment values you can access when logging onto a responsibility. If SLA: Enable Data Access Security in Subledgers is enabled for the responsibility, you have access only to the ledgers and balancing or management segment values included in the data access sets assigned to the SLA: Additional Data Access Set and GL: Data Access Set profile options.

SLA: Allow Reports Journal Source Override

This profile option applies only to the following reports:

- Open Account Balances Listing
- Third Party Balances Report

Enable this option to change the Journal Source parameter during report submission. If the option is set to No, then you cannot change the value defaulted during report submission.

SLA: Enable Data Access Security in Subledgers

This profile option determines whether the General Ledger Access Set security mechanism is applied for a subledger application responsibility when viewing, reporting, or creating subledger journal entries associated with a given ledger. The General Ledger Access Set security mechanism is always applied for responsibilities associated with the General Ledger application.

The profile option enables you to combine data access security with subledger transaction security and therefore control access to subledger journal entries depending on the ledger to which they belong. For example, you can implement a Multi-Org Security Profile that allows you to create Oracle Receivables Invoices for two different operating units each associated with different ledgers but restrict drill-down from the subledger transaction to the associated subledger journal entry based upon the

destination ledger contained in the Access Set.

SLA: Enable Subledger Transaction Security in GL

Use this profile option to combine subledger transactions security with data access security for General Ledger responsibilities when drilling down to multi-organization enabled subledger application. Transaction security in the respective subledger application is always applied when drilling down from subledger transactions to subledger journal entries.

C

Subledger Journal Entry Definition

Subledger Journal Entry Definition Overview

The goal of Subledger Accounting is to generate journal entries for transactions that occur in subledgers. For users integrating subledger accounting into their applications, it is critical to have a clear and common definition of a subledger journal entry. A common definition ensures the validity of all journal entries generated by Subledger Accounting.

This chapter provides detailed information on the elements that make up a subledger journal entry and the validations enforced by Subledger Accounting. Where applicable, information is also provided on the default values stored in subledger accounting tables.

High Level Definition of a Subledger Journal Entry

A valid subledger journal entry must satisfy all the rules and validations listed below. If any of these rules and validations are not applied successfully, the journal entry has an invalid status.

- The subledger journal entry must have one header.

  See: Subledger Journal Entry Header Validation, page C-2

- Actual and encumbrance journal entries must have at least two journal entry lines.

  See: Subledger Journal Entry Line Validation, page C-9

- Actual and encumbrance journal entries must be balanced in both entered and ledger currencies. A journal entry need not be balanced if it is a STAT currency entry.

  In addition, actual and encumbrance entries must be balanced by balancing segment.

See: Subledger Journal Entry Balancing Rules, page C-14.

- Encumbrance journal entries can only be created for ledgers that are enabled for encumbrance accounting.
- The subledger journal entry must have valid monetary amounts.

  See: Validation of Monetary Amounts, page C-16
- The actual journal entry must be created in an open or future open GL period.

  Similarly, a budget journal entry must be created in an open budget year and an encumbrance journal entry created in an open encumbrance year.
- All the lines on a subledger journal entry must have valid accounts.
- Budget journal entries are not created for reporting currencies and secondary ledgers.

Subledger Journal Entry Header Validation

Header information for subledger journal entries is stored in the XLA_AE_HEADERS table.

For information on the XLA_AE_HEADERS table, see the Oracle Subledger Accounting eTRM.

This section provides detailed information on the validation rules for all subledger journal entry header attributes. Where applicable, the rules also describe whether a journal entry header is created if the validation fails and what values are stored in case of errors.

1. Header Identifier (AE_HEADER_ID)

The header identifier uniquely identifies the subledger journal entry header. A unique header identifier is generated using the sequence XLA_AE_HEADERS_S.

2. Application (APPLICATION_ID)

A subledger journal entry belongs to one and only one subledger application. The application identifier is the standard identifier for each Oracle e-Business Suite application or custom application.

3. Ledger (LEDGER_ID)

A subledger journal entry belongs to one and only one ledger. The ledger identifier is the standard identifier assigned to the ledger by the Accounting Setup Manager (ASM).

4. Transaction Entity Identifier (ENTITY_ID)

The transaction entity identifier identifies the source transaction associated with a subledger journal entry. It is always populated.

The following rule applies:

- It exists in the XLA_TRANSACTION_ENTITIES table.

5. Event Identifier and Event Type Code (EVENT_ID, EVENT_TYPE_CODE)

A subledger journal entry is attached to one and only one accounting event. However, an accounting event can be used to generate multiple subledger journal entries when using multiple accounting representations.

The event identifier (EVENT_ID) is the standard identifier for each event in Subledger Accounting. The event type code (EVENT_TYPE_CODE) is also stored in the journal entry header.

The following rules apply:

- A journal entry header is not be created if an event type is not enabled.
- A manual subledger journal entry has an event type of Manual automatically assigned by Subledger Accounting.

6. GL Date (ACCOUNTING_DATE)

The GL date determines the accounting period (PERIOD_NAME) of the subledger journal entry and when the entry appears in fiscal reports and queries.

The following rules apply:

- For actual journal entries, the GL date must be in an open or future enterable GL period.
- For an encumbrance journal entry, the GL date must be in an open encumbrance year.
- For a budget journal entry, the GL date must in an open budget year.
- An entry is marked Invalid if it fails period validations. The Accounting Program continues to create lines even if the journal entry fails period validations.
- For a multiperiod journal entry, the GL date may fall in a never opened period. In this case, the Transfer to GL process does not transfer the journal entry to General Ledger until the GL period status is changed to either Open or Future Enterable.
- The GL date has no time component. It is not subject to considerations related to

timezone differences.

7. Reference Date (REFERENCE_DATE)

The reference date can be used as a basis for the reporting sequence. It is an optional attribute. When a subledger journal entry is created and completed, the reference date must belong to an open or future open period in General Ledger.

The following rules apply:

- When a subledger journal entry is completed, the reference date must be in an open or future open accounting period.
- Reference date is only stored for actual manual journal entries.
- The reference date has no time component. It is not subject to considerations related to timezone differences.

8. Balance Type Code (BALANCE_TYPE_CODE)

The balance type of a subledger journal entry has one of the following values:

- Actual
- Budget
- Encumbrance

The following rules apply:

- For actual entries, the budget version identifier and encumbrance type identifier are null.
- For budget entries, the budget version identifier is not null, and the encumbrance type identifier is null.
- For encumbrance entries, the encumbrance type identifier is not null, and the budget version identifier is null.

9. Journal Entry Category Name (JE_CATEGORY_NAME)

This is the name of the General Ledger journal category.

The following rules apply:

- For manual and upgrade journal entries, users must provide the journal category.
- For standard and multiperiod journal entries, the journal category is derived from

the category specified for an event class in the Subledger Accounting Options page of the Accounting Setups.

10. GL Transfer Status Code (GL_TRANSFER_STATUS_CODE)

The GL transfer status code of the subledger journal entry has one of the following values:

- Not transferred
- Selected to transfer
- Transferred

When a subledger journal entry is created and completed, the value of this column is Not transferred. The Transfer to GL process updates this column when the subledger journal entry is transferred to General Ledger.

11. Subledger Journal Entry Status Code (ACCOUNTING_ENTRY_STATUS_CODE)

A subledger journal entry can have a status of Draft, Final, Incomplete, Invalid or Invalid Related Entry.

Draft: The entry status is set to Draft when the following conditions are met:

- The subledger journal entry is accounted in draft mode.
- The subledger journal entry is valid.
- The originating event has no errors. (All other subledger journal entries associated with the same event are valid.)
- All prior events for the same document have been accounted.

Final: The entry status is set to Final when the following conditions are met:

- The subledger journal entry is accounted in final mode.
- The subledger journal entry is valid.
- The originating event has no errors. (All other subledger journal entries associated with the same event are valid.)
- All prior events for the same document have been accounted.

Incomplete: The entry status is set to Incomplete when the following condition is met:

- The subledger journal entry is incomplete and subject to further changes. This status is applicable to manual and multiperiod journal entries.

Invalid: The entry status is set to Invalid when the following condition is met:

- The subledger journal entry has errors.

Invalid Related Entry: The entry status is set to Invalid Related Entry when the following condition is met:

- The subledger journal entry is valid, but one or more of the other subledger journal entries associated with the same accounting event are invalid.

12. Subledger Journal Entry Type Code (ACCOUNTING_ENTRY_TYPE_CODE)

The type of a subledger journal entry is one of the following:

- Standard
- Upgrade
- Manual
- Multiperiod

13. Application Accounting Definition Type Code, Application Accounting Definition Code, Application Accounting Definition Version (PRODUCT_RULE_TYPE_CODE, PRODUCT_RULE_CODE, PRODUCT_RULE_VERSION)

The application accounting definition type code, code and version store information about the application accounting definition used by the Accounting Program to create the journal entry.

The following rule applies to these identifiers:

- They are not populated for manual, upgrade, or third party merge entries.

14. Description (DESCRIPTION)

This is the description of the subledger journal entry header. For standard, upgrade, and third party merge journal entries, the description is always in the language of the ledger.

The following rule applies to a subledger journal entry description:

- A header description is required for manual journal entries. It is optional for other journal entry types.

15. Document Category (DOC_CATEGORY_CODE)

This is the identifier of the document sequence category used to derive the document

sequence of the subledger transaction.

16. Document Sequence Identifier (DOC_SEQUENCE_ID) and Value (DOC_SEQUENCE_VALUE)

These are the sequence identifiers and values that correspond to a valid document sequence at the time the journal entry is created.

17. Accounting Batch Identifier (ACCOUNTING_BATCH_ID)

This is the identifier of the batch in which the subledger journal entry has been created.

The following rule applies:

- This column is null for manual, third party merge, and upgrade subledger journal entries.

18. Accounting Sequence Version, Identifier and Value (COMPLETION_ACCT_SEQ_VERSION_ID, COMPLETION_ACCT_SEQ_ASSIGN_ID, COMPLETION_ACCT_SEQ_VALUE)

These are the sequence versions, identifiers, and values assigned to the completed subledger journal entry.

19. Period Close Sequence Version, Identifier, and Value (CLOSE_ACCT_SEQ_VERSION_ID, CLOSE_ACCT_SEQ_ASSIGN_ID, CLOSE_ACCT_SEQ_VALUE)

These are the sequence versions, identifiers, and values assigned to the subledger journal entry at period close.

20. Budget Version Identifier (BUDGET_VERSION_ID)

This is the identifier of the budget version.

The following rules apply:

- It is populated only for budget entries.
- The budget must exist, it must not be frozen or inactive, and it must be associated with a ledger.

No budget subledger journal entries are created if it is created with a status or Error.

21. Encumbrance Type Identifier (ENCUMBRANCE_TYPE_ID)

This is the identifier for the encumbrance type.

The following rules apply:

- It is populated only for encumbrance entries.
- The encumbrance type must exist and be enabled.

No encumbrance subledger journal entries are created if any of the above validations fail.

22. Funds Status Code (FUNDS_STATUS_CODE)

The funds status code of the subledger journal entry is one of the following:

- Passed
- Failed
- In Progress

This is an optional column. The following rule applies to the funds status code:

- If funds checking is enabled for a ledger, then there must be available funds for each line. If this condition is not met, the status of the subledger journal entry is set to Invalid and the funds status is set to Failed.

  Users are not allowed to complete a manual subledger journal entry with a funds status Failed.

23. Budgetary Control Packet Identifier (PACKET_ID)

This is the identifier of the budgetary control packet in the GL_BC_PACKETS table. It is used to implement budgetary control.

The following rule applies:

- It is populated only for manual journal entries.

24. Group Identifier (GROUP_ID)

The group identifier is used by the journal import to identify journal import batches.

25. Completion Date (COMPLETED_DATE)

The completion date is the date a valid journal entry is accounted for in final mode.

The completion date has a time component. It is subject to considerations related to timezone differences.

Subledger Journal Entry Line Validation

Line information for subledger journal entries is stored in the XLA_AE_LINES table.

For information on the XLA_AE_LINES table, see the Oracle Subledger Accounting eTRM.

This section provides detailed information on the validation rules for all subledger journal entry line attributes.

1. Header Identifier (AE_HEADER_ID)

This is the identifier of the subledger journal entry header. All lines of a given subledger journal entry share the same header identifier.

2. Line Number (AE_LINE_NUM)

This is a sequential number that identifies each line within a subledger journal entry. AE_HEADER_ID and AE_LINE_NUM constitute the unique key for a subledger journal entry line. There is a one-to-many relationship between a subledger journal entry header and subledger journal entry lines.

3. Displayed Line Number (DISPLAYED _LINE_NUM)

This is a sequential number that identifies each subledger journal entry line within a subledger journal entry. It is an updateable value when creating a manual subledger journal entry.

4. Account Code Combination (CODE_COMBINATION_ID)

This is the code combination identifier that identifies the General Ledger account to which the subledger journal entry line is posted.

The following rules apply:

- It must be a valid code combination. For performance reasons, the following validation is performed:
    - The Accounting Program checks whether the code combination exists in the table GL_CODE_COMBINATIONS. The Accounting Program assumes that compliance with General Ledger cross validation rules has been met by the base product.
    - Instead of deriving the account from sources in the transaction objects, the code combination can also be derived from a constant value specified in an account derivation rule. In this case, it is also assumed that no General Ledger cross validation rules are violated.

    - If dynamic insertion is turned on and the code combination does not exist, then a new combination is created. In this case, Subledger Accounting calls the corresponding Applications Object Library APIs, which perform all needed validations including General Ledger cross validation rules.

- It must be active as of the GL date.
- If disabled and a substitute account is defined in General Ledger, Subledger Accounting uses the substitute account. If the substitute account is invalid and a suspense account is defined, Subledger Accounting uses the suspense account. An error message is displayed if a valid suspense account is not available.
- It must not be a summary account.
- For actual and encumbrance type entries, the Allow Posting option for the account code combination must be enabled.
- For budget entries, the Allow Budgeting option for the account code combination must be enabled.
- When using a suspense account, the suspense option must be enabled. (Suspense accounts are derived from the ledger setup in General Ledger.)
- If it is a third party control account, then the party type on subledger application registration must match the party type on the line.
- If it is a third party control account, then the party type on the line must match the party type on the account.
- The user must have write access to the ledger; ledger or balancing segment value; or ledger or management segment value.
- If the account code combination does not exist, a -1 must be stored in the CODE_COMBINATION_ID column.

5. GL Transfer Mode Code (GL_TRANSFER_MODE_CODE)

This lookup code determines how subledger journal entry lines are transferred to General Ledger. The following rules apply:

- It has a value of Detail or Summary.
- For standard and deferred journal entry lines, the attribute value is derived from the journal line type setup in the AMB.
- For manual journal entries, it is derived from the Subledger Accounting options entered for the ledger in the ASM.

6. General Ledger Link Identifiers (GL_SL_LINK_TABLE, GL_SL_LINK_ID)

These identifiers link subledger journal entry lines with GL journal entry lines.

- For entries created by Subledger Accounting, GL_SL_LINK_TABLE always has the value XJAJEL. For upgraded entries, values map to values transferred to General Ledger in Release 11*i*.
- GL_SL_LINK_ID is null when the subledger journal entry is completed. This column is populated by the Transfer to GL process when the subledger journal entry is transferred to the General Ledger.

7. Accounting Class Code (ACCOUNTING_CLASS_CODE)

This lookup code indicates the accounting class for a subledger journal line. The following rules apply:

- The accounting class is derived from the journal line type.
- It is not populated for third party merge subledger entries.

8. Party Identifier (PARTY_ID)

This party identifier is associated with the subledger transaction that generates the journal entry. As some subledger products do not have third parties, the column is optional.

The following rules apply:

- If party site information is provided, it must be valid.
- If the party identifier is provided, it must be a valid party identifier.
- If party type information is provided, then party information must also be provided and vice versa. If party type information is not provided then party information must be null and vice versa.
- If the journal entry line account is a third party control account, then party information must be provided.

The party identifier is null if any of the above validations fail. The journal entry is marked as Invalid if party information is not provided when required.

9. Party Site Identifier (PARTY_SITE_ID)

This is the party site identifier of the subledger transaction associated with the event. As some subledger products do not have third parties, this column is optional.

The following rules:

- If party site information is provided, then party information must also be provided.
- The party site must be null if any of the other validations fail.

10. Party Type Code (PARTY_TYPE_CODE)

This column identifies the type of third party associated with the subledger transaction. Currently, there are two valid values for this field as follows:

- Customers
- Suppliers

Since not all subledger products implement Oracle Trading Community Architecture at the same time, third party identifiers can be identical. It is therefore necessary to identify them based on third party type code.

11. Entered Amount (ENTERED_DR, ENTERED_CR)

The following rules apply:

- It must be in the currency of the transaction.
- It must be either a debit or a credit, but not both.
- It must be on the same side as that of the accounted amount.
- It must follow the precision of the entered currency.
- If the entered currency is the same as the ledger currency and the accounting class of the journal line is not Rounding, then entered and accounted amounts must be the same.

12. Accounted Amount (ACCOUNTED_DR, ACCOUNTED_CR)

The following rules apply to the accounted amount:

- It must be in the functional currency of the ledger.
- It must be either a debit or a credit but not both.
- It must be on the same side as that of the entered amount.
- It must follow the precision of the ledger currency.
- If the entered currency is the same as the ledger currency and the accounting class

of the journal line is not Rounding, then entered and accounted amounts must be the same.

13. Statistical Amount (STATISTICAL_AMOUNT)

This is the statistical amount of the subledger journal entry line. It is an optional column.

The following rule applies to statistical amount:

- If the profile option Journals: Mix Statistical and Monetary is set to Yes, then statistical and monetary amounts can be entered on the same journal entry.
- Statistical amount must be null if the entered currency is STAT.
- A journal entry is invalid if it contains both statistical and monetary currency lines.
- STAT currency is only used for Actual entries.

14. Currency Code (CURRENCY_CODE)

This is the entered currency. It is always populated. When the entered currency is the same as the ledger currency, this column is populated with the ledger currency.

A subledger journal entry can have lines with different entered currencies. In Payables, a payment can be made against invoices with different invoice currencies. In this case, the currency code can be different within a subledger journal entry.

The following rules apply:

- It must be provided for each journal entry line.
- If the currency code is STAT, then the entered amount is the same as the accounted amount. The statistical amount (STATISTICAL_AMOUNT) is null.
- STAT currency and other currencies cannot coexist in a single subledger journal entry.
- STAT journals need not be balanced.
- STAT currency lines are not created for budget and encumbrance journals.

15. Currency Conversion Type, Date, and Rate (CURRENCY_CONVERSION_TYPE, CURRENCY_CONVERSION_DATE, CURRENCY_CONVERSION_RATE)

This is the conversion rate types, conversion dates, and conversion rates associated with the journal entry line.

The following rules apply:

- When the entered and ledger currencies are the same, and the conversion rate and the conversion rate type are populated, then the conversion rate and conversion rate type values are ignored and not used.
- When the entered currency is different from ledger currency, the conversion information is not required to be stored in a journal entry line. However, if conversion information is populated, the following conditions are considered errors:
  - Conversion type is User and conversion rate is blank.
  - Conversion type is not User and conversion date is blank.

16. Reconciliation Reference (JGZZ_RECON_REF)

This is the reconciliation reference value. This column is optional and no validation is applied.

17. Control Balance (CONTROL_BALANCE_FLAG)

This flag indicates whether the subledger journal entry line contributes to the control account balance calculation. The Control Balance flag can have the following values:

- N: not eligible for balance calculation
- P: balance calculation pending
- Y: balance calculation complete

18. Analytical Balance (ANALYTICAL_BALANCE_TYPE)

This flag indicates whether the subledger journal entry line contributes to the supporting reference balance calculation. The Analytical Balance flag can have the following values:

- N: not eligible for balance calculation
- P: balance calculation pending
- Y: balance calculation complete

Subledger Journal Entry Balancing Rules

Note: Balancing rules apply to actual and encumbrance journal entries only. They do not apply to budget entries which can be unbalanced or

even one-sided. Actual and encumbrance journal entries must satisfy all three balancing conditions.

The rules described in this section apply to any given subledger journal entry as a whole. Therefore, these conditions are not evaluated until the journal entry header and all the journal entry lines are generated.

Balanced by Ledger Currency

A subledger journal entry must be balanced in the currency of the ledger. This means that the sum of the accounted debit amounts (ACCOUNTED_DR) must equal the sum of the accounted credit amounts (ACCOUNTED_CR). Since one journal entry line cannot have both debit and credit amounts, a journal entry must have at least two journal entry lines, one with a debit amount and another with a credit amount.

The Accounting Program balances subledger journal entries by creating balancing entries to the Ledger Currency Balancing Account specified in the ledger definition if the journal entry is not balanced by ledger currency. Select the Balance by Ledger Currency option to enable the assignment of a Ledger Currency Balancing Account. If Balance by Ledger Currency is not enabled, the Accounting Program raises an exception when a journal entry is out of balance by ledger currency.

Balanced by Entered Currency

A subledger journal entry must be balanced in the entered currency. If a subledger journal entry has lines with different entered currencies, the subledger journal entry must be balanced for each currency. This means that for each entered currency (CURRENCY_CODE), the sum of the entered debit amounts (ENTERED_DR) must equal the sum of the entered credit amounts (ENTERED_CR).

The Accounting Program balances subledger journal entries by creating an additional line on the entry for each currency requiring balancing if the journal entry is not balanced by entered currency. Such lines use the Entered Currency Balancing Account specified in the ledger definition.

Balanced by Balancing Segment

When a journal entry has lines whose code combination identifiers (CODE_COMBINATION_ID) belong to different balancing segments, the subledger journal entry must be balanced based on the accounted amount for each balancing segment. This means that for each balancing segment, the sum of the accounted debit amounts of the subledger journal entry lines (ACCOUNTED_DR) must equal the sum of the accounted credit amounts of the subledger journal entry lines (ACCOUNTED_CR).

The Accounting Program balances subledger journal entries unbalanced by balancing segment by creating debit and credit balancing segment lines. These lines use accounts

defined for the ledger in the Intracompany Balancing Rules page in the Accounting Setup Manager (ASM). The Enable Intracompany Balancing option must be selected in the ledger definition in order to enable the application of the balancing rules. The Accounting Program does not provide an automatic balancing mechanism for manual subledger journal entries unbalanced by the balancing segment. Manual subledger journal entries must be balanced by balancing segment at the time of creation.

See: Intracompany Balancing Rules, *Oracle Financials Implementation Guide*

Intercompany balancing rules are not applied to encumbrance accounting entries.

Balanced Encumbrance Entries

The Accounting Program balances encumbrance balance type entries using the reserve for encumbrance account. Each encumbrance journal is balanced by balancing segment value (BSV), encumbrance type, and reserve for encumbrance (RFE) account.

> **Note:** The reserve for encumbrance account is defined in General Ledger and is only required when budgetary control is enabled.

> **Note:** The encumbrance type must be defined and enabled in General Ledger.

Validation of Monetary Amounts (ENTERED_DR, ENTERED_CR, ACCOUNTED_DR, ACCOUNTED_CR)

All subledger journal entries must have valid monetary amounts. A journal entry line has two types of monetary amounts, the entered amount and the accounted amount (also known as the ledger amount).

The accounted amount is always in the currency of the ledger, and the entered amount is always in the currency of the transaction. The transaction currency is stored in each subledger journal entry line.

Both entered and accounted amounts have a side. The side is either a debit or credit. In the Subledger Accounting data model, the side of the amount is not treated as an independent column. The side of the amount is included in the name of the column; entered_dr and entered_cr for the entered amount, and accounted_dr and accounted_cr for the accounted amount.

The following rules apply to subledger journal entry line monetary amounts:

- They must be signed numbers (including zero).
- They must have the same decimal precision as their associated currency.

  For example, if the ledger currency has a decimal precision of two, the monetary

amounts must have a decimal precision of two.

- An amount must always be either a debit or a credit. Either the debit or the credit must have a value, including zero.

- Both entered and accounted amounts must be on the same side. In other words, if an entered amount is a debit, then its associated accounted amount must also be a debit and vice versa.

  However, the entered and accounted amounts can have different signs. For example, a journal entry line may have a debit rounding difference in the entered amount and a credit rounding difference in the accounted amount. In this case, one single rounding line is created with a positive entered debit amount and a negative accounted debit amount.

- A journal entry whose entered currency is the same as the ledger currency should have the same entered and accounted amounts.

  Note: This rule does not apply to a rounding line.

- Validation of journals created via the accounting engine in budgetary control mode ensures that budgetary control is executed. Budgetary control validation includes Projects, Grants, Contract Commitments, and General Ledger budgetary control when required.

Processing Funds Validation Results

When journal validation is completed the accounting engine processes any budgetary control failures or warnings. Failures occur at line level and depending on the mode of budgetary control, the entire journal can be marked as Failed or individual lines can be marked as Failed and the header is marked with a warning. The table below describes the validation results messages.

Validation Result Messages

Message	Description
Successful Budgetary Control - PASS	All journal lines pass budgetary control and this should be reflected in a message on the journal header. The journal is valid.

Message	Description
Failed Budgetary Control - FAIL	One or more lines in the journal failed and budgetary control options indicate the whole transaction should fail. The journal is considered in error and this is reflected in a message on the header of the journal. A message is displayed for each line that fails budgetary control. The journal has errors and is therefore not valid.
Advisory Budgetary Control - ADVISORY FAIL	One or more lines in the journal failed and budgetary control options indicate an advisory message should be displayed but the journal is still valid. A message for the header of the journal entry indicates an advisory failure and an advisory budgetary control message is displayed for each line that failed.
Partial Failure Budgetary Control - PARTIAL	One or more lines in the journal failed and budgetary control options indicate individual lines should be processed separately and part of the transaction should pass. For the same transaction, this results in some lines passing budgetary control while others fail. The journal requires additional processing. This journal is valid. A warning message is shown on the header of the journal entry. The specific lines that failed contain a message indicating that they failed budgetary control and the amount for the line is set to zero. For encumbrance journals, the reserve for encumbrance account also needs to be adjusted to balance the journal against the failed lines reset to zero.
Budgetary Control Fatal/Unexpected Error	A system error was encountered during the budgetary control validation routine. The error may be related to the database, middle tier, or other underlying infrastructure errors.
No Budgetary Control Required	Budgetary control is enabled at ledger level but budgetary control options are set at the account code combination, Project, Grant, or Contract Commitment level. Budgetary control validation is automatically initiated in these cases.

Example - Valid Debits and Credits

1. Entered currency and ledger currency are the same

The following table lists the details of revenue and receivable lines of a subledger journal entry where the entered currency is the same as the ledger currency.

Account	Entered Dr (USD)	Entered Cr (USD)	Accounted Dr (USD)	Accounted Cr (USD)	Unrounded Entered DR	Unrounded Entered CR	Unrounded Accounted DR	Unrounded Accounted CR
01-Receivable	100.00	Null	100.00	Null	100.00	Null	100.00	Null
01-Revenue	Null	0	Null	0	Null	0	Null	0
01-Revenue1	Null	33.33	Null	33.33	Null	33.33333	Null	33.33333
01-Rounding	Null	0.01	Null	0.01	Null	Null	Null	Null

2. Entered currency is different from the ledger currency

The following table lists the details of revenue and receivable lines of a subledger journal entry where the entered and ledger currencies are different. A conversion rate of 1.1 is assumed.

Account	Entered Dr (USD)	Entered Cr (USD)	Accounted Dr (EUR)	Accounted Cr (EUR)	Unrounded Entered DR	Unrounded Entered CR	Unrounded Accounted DR (EUR)	Unrounded Accounted CR (EUR)
01-Receivable	70.09	Null	56.77	Null	70.088	Null	56.77128	Null
01-Revenue	Null	0	Null	0	Null	0	Null	0
01-Revenue2	Null	35.04	Null	28.39	Null	35.044	Null	28.38564

Account	Entered Dr (USD)	Entered Cr (USD)	Accounted Dr (EUR)	Accounted Cr (EUR)	Unrounded Entered DR	Unrounded Entered CR	Unrounded Accounted DR (EUR)	Unrounded Accounted CR (EUR)
01-Rounding	<0.01>	Null	0.01	Null	Null	Null	Null	Null
01-Exchange Gain/Loss	0	Null	28.39	Null	0	Null	28.38564	Null

Example - Invalid Debits and Credits

The following are examples of incorrect journal line debits and credits. These lines should never be created in Subledger Accounting.

Entered currency and ledger currency are the same

Account	Entered Dr (USD)	Entered Cr (USD)	Accounted Dr (USD)	Accounted Cr (USD)	Reason
01-Revenue	100	200	100	200	The debit and credit cannot be populated at the same time for the same amount.
01-Revenue	0	0	100	Null	The entered amount is populated on both debit and credit sides.
01-Revenue	Null	Null	Null	Null	The amounts cannot be null simultaneously.

Account	Entered Dr (USD)	Entered Cr (USD)	Accounted Dr (USD)	Accounted Cr (USD)	Reason
01-Revenue	100	Null	Null	100	The entered and accounted amounts must be on the same side (either debit or credit).
01-Revenue	100	Null	Null	-100	The entered and accounted amounts must be on the same side (either debit or credit).
01-Revenue	0	Null	Null	Null	An accounted amount must be populated for every entered amount, even when the amount is zero.
01-Revenue	Null	Null	Null	0	The entered amount must be populated.
01-Revenue	0	Null	100	Null	If the entered currency is same as the ledger currency, then entered and accounted amounts cannot be different.

Entered currency is different from the ledger currency

Account	Entered Dr (USD)	Entered Cr (USD)	Accounted Dr (EUR)	Accounted Cr (EUR)	Reason
01-Revenue	Null	Null	100	Null	Both entered and accounted amounts must be populated.

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