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Preface

This preface introduces information sources that can help you use the application.

Using Oracle Applications

Using Applications Help

Use help icons to access help in the application. If you don’t see any help icons on your page, click your user image or name in the global header and select Show Help Icons. Not all pages have help icons. You can also access Oracle Applications Help.

Watch: This video tutorial shows you how to find help and use help features.

You can also read Using Applications Help.

Additional Resources

- **Community:** Use Oracle Cloud Customer Connect to get information from experts at Oracle, the partner community, and other users.

- **Guides and Videos:** Go to the Oracle Help Center to find guides and videos.

- **Training:** Take courses on Oracle Cloud from Oracle University.

Conventions

The following table explains the text conventions used in this guide.

<table>
<thead>
<tr>
<th>Convention</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>boldface</strong></td>
<td>Boldface type indicates user interface elements, navigation paths, or values you enter or select.</td>
</tr>
<tr>
<td><strong>monospace</strong></td>
<td>Monospace type indicates file, folder, and directory names, code examples, commands, and URLs.</td>
</tr>
<tr>
<td>&gt;</td>
<td>Greater than symbol separates elements in a navigation path.</td>
</tr>
</tbody>
</table>

Documentation Accessibility

For information about Oracle’s commitment to accessibility, visit the Oracle Accessibility Program website.

Videos included in this guide are provided as a media alternative for text-based help topics also available in this guide.
Contacting Oracle

Access to Oracle Support
Oracle customers that have purchased support have access to electronic support through My Oracle Support. For information, visit My Oracle Support or visit Accessible Oracle Support if you are hearing impaired.

Comments and Suggestions
Please give us feedback about Oracle Applications Help and guides! You can send an e-mail to: oracle_fusion_applications_help_ww_grp@oracle.com.
1 Introduction to Subledger Accounting

Overview

The Manage Subledgers task enables you to generate journal entries for Oracle Fusion subledger transactions. You can also create adjustment entries, and review accounting results using a standard set of features.

You can:

- Create accounting entries online for a specific transaction from a transaction view.
- Create accounting for a batch of transactions by submitting an offline process.
- Create manual adjustment entries.
- Review generated journal entries and projected balances on views and reports.
# Create Accounting

## How You Submit Accounting Process

The Create Accounting process is an Oracle Enterprise Scheduler process. It can be submitted as a request from the Scheduled Processes Monitor window to create journal entries for a batch of events. It has input parameters that determine the execution mode and the selection criteria for events.

This figure illustrates the submission of the Create Accounting process.

![Diagram of Create Accounting process]

This table contains the parameters for the Create Accounting process as submitted in the Scheduled Processes Monitor window.

<table>
<thead>
<tr>
<th>Prompt</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subledger Application</td>
<td>Source system for which the Create Accounting process is being executed.</td>
</tr>
<tr>
<td>Ledger</td>
<td>Ledger name for which the Create Accounting process is being executed.</td>
</tr>
<tr>
<td>Process Category</td>
<td>Selecting a process category indicates that all associated accounting event classes and their accounting event types are selected for processing.</td>
</tr>
<tr>
<td>End Date</td>
<td>End date puts a filter on the selection of events. Only events having an event date on or before the end date are selected for accounting. Default value is current system date. If the process is scheduled to execute periodically, after the initial process, the End Date for each subsequent scheduled process is incremental.</td>
</tr>
<tr>
<td>Accounting Mode</td>
<td>Accounting mode; Draft or Final</td>
</tr>
<tr>
<td>Prompt</td>
<td>Description</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Default value is Final.</td>
<td></td>
</tr>
<tr>
<td>Process Events</td>
<td>Adds other filter criteria for the Create Accounting process to select events:</td>
</tr>
<tr>
<td></td>
<td>All: Process all events.</td>
</tr>
<tr>
<td></td>
<td>Errors: Process only those events that have previously been processed in error.</td>
</tr>
<tr>
<td></td>
<td>Invalid Accounts: Process only those events that have previously been processed in error. Replace any invalid accounts with the suspense account.</td>
</tr>
<tr>
<td></td>
<td>Default value is All.</td>
</tr>
<tr>
<td>Report Style</td>
<td>Users can select the type of details to display on the execution report. The report can be printed in Summary, Detail, or No report.</td>
</tr>
<tr>
<td></td>
<td>Default value is Summary.</td>
</tr>
<tr>
<td>Transfer to General Ledger</td>
<td>Indicates whether the Create Accounting process should submit the Transfer to GL process; Yes, No.</td>
</tr>
<tr>
<td></td>
<td>Default value is Yes.</td>
</tr>
<tr>
<td>Post in General Ledger</td>
<td>Indicates if users, who have been granted the posting privilege, want to submit General Ledger posting; Yes or No.</td>
</tr>
<tr>
<td></td>
<td>Default value is Yes.</td>
</tr>
<tr>
<td>Journal Batch</td>
<td>Batch name used by Transfer to GL to decide on the batch name for the batch created in Oracle Fusion General Ledger.</td>
</tr>
<tr>
<td></td>
<td>When a value for the batch name is not provided, the journal import default is used.</td>
</tr>
<tr>
<td></td>
<td>Free text field.</td>
</tr>
<tr>
<td>Include User Transaction Identifiers</td>
<td>Default value is No.</td>
</tr>
</tbody>
</table>

**Related Topics**

- Guidelines for Reviewing a Subledger Journal Entry
- How You Manage Subledger Journal Adjustments
- Disable Posting Subledger Transactions to the General Ledger
Create Accounting Execution Report

When you submit the Create Accounting process, the Create Accounting Execution Report is submitted automatically if the Create Accounting process completes with a success or warning status. The Create Accounting process output contains a message with the Create Accounting Execution Report request identifier. Use this request identifier to retrieve the execution report output.

Create Accounting Execution Report

The Create Accounting Execution Report can be recreated.

This report can be recreated as needed using the following criteria:

- Submit the Create Accounting process.
- Use the same request identifier of the wanted Create Accounting process run previously by the same user, provided that no other Create Accounting process was run with the same criteria.

Examples of Accrual Reversal

The following examples describe how accrual reversals are scheduled and accounted.

Example 1

A company receives materials worth 100 (USD) 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.

This table contains a journal entry.

<table>
<thead>
<tr>
<th>Account</th>
<th>Entered DR (USD)</th>
<th>Entered CR (USD)</th>
<th>Accounted DR (USD)</th>
<th>Accounted CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrual Expense</td>
<td>100.00</td>
<td></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Accrual Liability</td>
<td></td>
<td>100.00</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>

The accrual reversal accounting date is set to First Day of Next Accounting Period. The following journal entry is created to reverse the accrual.

This table contains the reversal journal entry.

<table>
<thead>
<tr>
<th>Account</th>
<th>Entered DR (USD)</th>
<th>Entered CR (USD)</th>
<th>Accounted DR (USD)</th>
<th>Accounted CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrual Liability</td>
<td></td>
<td>100.00</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>
Example 2

Future 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 is less than 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.

The investor or ledger must mark the account to market each day. The entry booked from the day before must be reversed to reflect the new position.

Journal Entry Creation

- The following journal entry creation date is June 1, 2006.
- Accounting date: 01-Jun-2006

This table contains the journal entry.

<table>
<thead>
<tr>
<th>Account</th>
<th>Entered DR</th>
<th>Entered CR</th>
<th>Accounted DR (USD)</th>
<th>Accounted CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loss</td>
<td>100.00</td>
<td></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Margin Liability</td>
<td></td>
<td>100.00</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>

Reverse the Journal Entry

- The accrual reversal accounting date is set to Next Day. The following journal entry is created to reverse the journal entry from June 1.
- Accounting Date: 02-Jun-2006

This table contains the journal entry.

<table>
<thead>
<tr>
<th>Account</th>
<th>Entered DR</th>
<th>Entered CR</th>
<th>Accounted DR (USD)</th>
<th>Accounted CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Margin Liability</td>
<td>100.00</td>
<td></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Loss</td>
<td></td>
<td>100.00</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>

Reflect the New Position

- On June 2, a new journal entry is created to reflect the new position, which will be reversed on June 3.
- Accounting Date: 02-Jun-2006

This table contains the journal entry.
Reverse the Accrual

- On June 3, the following journal entry is created to reverse the accrual from June 2.
- Accounting Date: 03-Jun-2006

This table contains the journal entry.

<table>
<thead>
<tr>
<th>Account</th>
<th>Entered DR</th>
<th>Entered CR</th>
<th>Accounted DR (USD)</th>
<th>Accounted CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Margin Liability</td>
<td>105.00</td>
<td></td>
<td>105.00</td>
<td>105.00</td>
</tr>
<tr>
<td>Loss</td>
<td></td>
<td>105.00</td>
<td>105.00</td>
<td>105.00</td>
</tr>
</tbody>
</table>

Related Topics
- Accrual Reversals

How You Submit the Create Accrual Reversal Accounting Process

The Create Accrual Reversal Accounting process processes incomplete accrual reversal journal entries with accounting dates that fall on or before the End Date parameter specified. If the incomplete accrual reversal accounting entries are validated successfully, they are set to Final status and then posted to the general ledger, dependent on the parameters.

Report Parameters

This table contains the parameters for the Create Accrual Reversal Accounting process.

<table>
<thead>
<tr>
<th>Prompt</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subledger Application</td>
<td>Source system for which the Create Accrual Reversal Accounting process is being executed.</td>
</tr>
<tr>
<td>Ledger</td>
<td>Ledger name for which the Create Accrual Reversal Accounting process is being executed.</td>
</tr>
<tr>
<td>Process Category</td>
<td>The process category indicates that all associated accounting event classes and their accounting event types are selected for processing.</td>
</tr>
<tr>
<td>End Date</td>
<td>End date puts a filter on the selection of journal entries. Only incomplete journal entries having an accounting date on or before the end date are selected for accounting.</td>
</tr>
</tbody>
</table>
### Prompt | Description
--- | ---
Default value is current system date.

### Process Events
Adds other filter criteria for the Create Accounting process to specific events:

- **All**: Process all incomplete journal entries and meets the End Date selection criteria.
- **Errors**: Process only those entries that have previously been processed in error.
- **Invalid Accounts**: Process only those events that have previously been processed in error. Replace any invalid accounts with the suspense account.

Default value is **All**.

### Report
Identify the type of details to display on the execution report. The report can be printed in **Summary**, **Detail**, or **No report**.

Default value is **Summary**.

### Transfer to General Ledger
Indicates whether the Create Accrual Reversal Accounting process should submit the Transfer to GL process; **Yes**, **No**.

Default value is **Yes**.

### Post in General Ledger
Indicates whether to submit General Ledger posting after Transfer to GL process is complete.

Default value is **Yes**.

### Journal Batch
Batch name for General Ledger journal entries.

### Related Topics
- Accrual Reversals

## Overview of Sequencing of Accounting Entries

The following sequences are attached to subledger journal entries or general ledger journal entries. These two sequences are not mutually exclusive and can coexist in the same journal entry.

### Accounting Sequence

The accounting sequence is assigned to subledger journal entries at the time that the journal entry is completed. The sequence is assigned in the completion date order using the accounting date as the date criterion for determining the sequence to be used.
Reporting Sequence

The reporting sequence is assigned to both subledger journal entries and general ledger journal entries when the accounting 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.

 추진ه: In some related documents, this sequence is referred to as the chronological sequence.

Related Topics
- Document Sequences
- Guidelines for Managing Document Sequences
- Document Sequencing in Payables: Explained
- Accounting Attribute Assignments

Post Subledger Transactions to the General Ledger

Post subledger journals to the general ledger when you create accounting, or run the Post Subledger Journal Entries process to transfer and post at a later time.

To post to General Ledger:
- Make sure that the **Enable Posting from Subledger** option is enabled so that you can automatically post subledger journals to GL.

  추진ه: If the **Enable Posting from Subledger** option is disabled, you cannot post the subledger journal to GL but you can transfer the subledger journal to GL.

- Alternatively, you must have the privilege to execute this task.

With the required privileges and settings, you can select the Account and Post to Ledger option to create and post journal entries to the general ledger, during the online Create Accounting process.

- If you do not have the privilege to post, select Account in Final to create journal entries and transfer to General Ledger.
- You can view the output of the Post Subledger Journal Entries process for the summary of the transfer process.

You can manually run the Create Accounting process to create accounting for a batch of transactions. Set the following parameters to create journal entries and post to the general ledger.

- Accounting Mode is set to Final.
- Transfer to General Ledger is set to Yes.
- Post in General Ledger is set to Yes.
  - If you do not have the privilege to post or posting from the **Enable Posting from Subledger** option is disabled, the Post in General Ledger parameter is not available.
Related Topics

- Disable Posting Subledger Transactions to the General Ledger

Diagnose Subledger Accounting Event Data

The diagnostic framework stores data that is used in the creation of a journal entry so that the data can be reported to analyze accounting issues. The purpose of the process is to provide the transaction data that is referenced during accounting through accounting rules and ledger setup.

The diagnostic framework provides a tool that can be used to determine why the accounting was created in a particular way or why there are errors. Errors may occur because either the source system information or the accounting rules are not as expected.

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

- In the implementation phase, you can launch the Accounting Event Diagnostic report to review the source values available in the transaction objects.
- On a daily basis, you can use the Accounting Event Diagnostic report to troubleshoot exceptions.

Diagnostic Framework Features

The diagnostic framework features are as follows:

- SLA: Diagnostic Enabled: This option controls whether diagnostic information is gathered by the Create Accounting process. Use with caution. Selecting this option can cause slow performance.
- Diagnostic Framework Execution: When the SLA: Diagnostic Enabled option is set to Yes, the diagnostic framework is executed simultaneously with the Create Accounting process. The diagnostic framework data is stored in the diagnostic tables.
- Accounting Event Diagnostic Report: To view the diagnostic framework report, users submit the Accounting Event Diagnostic process with the appropriate report parameters.
- Purge Accounting Event Diagnostic Data: Purging is useful when accounting is successfully created so that the volume of information in the report does not increase to a point where it becomes unusable. Diagnostic framework data purged:
  - When the data collected can be purged by running the process.
  - When the administrator launches the Purge Accounting Event Diagnostic Data process.

Diagnostic Framework Business Process Flow

The following steps describe the diagnostic framework business process flow:

1. The administrator sets the SLA: Diagnostics Enabled option to Yes for the user or responsibility.
2. Users submit the Create Accounting process that automatically executes the diagnostic framework to populate the diagnostic tables. The diagnostic framework gathers source values and other information from the transaction objects.
3. Users submit the Accounting Event Diagnostic process to view the diagnostic report. Based on the information in the diagnostic report, users may determine if additional or resubmission of information from source systems is required. They may also determine if any updates to the accounting rules is required.
4. Users run the Create Accounting process again to generate subledger journal entries for events that had an error.
5. The administrator submits the Purge Accounting Event Diagnostic Data process to purge the results of the diagnostic framework.
3 Subledger Journal Adjustments

How You Manage Subledger Journal Adjustments

Subledger journal adjustments enable easier audit and reconciliation because you can store transaction information directly with journal adjustments. You can enter and complete subledger journal adjustment entries from the user interface or upload using a spreadsheet.

You can perform the following actions on your subledger journal adjustments, depending on their status:

- Edit
- Duplicate
- Reverse
- Delete
- Complete

Editing a Subledger Journal Adjustment

When editing a subledger journal adjustment, you can perform the following tasks:

- Edit the journal header information, if the status is not Final.
- Edit and create journal lines, including accounts.
- Enter the debit, and credit amounts.
- Enter the accounting class.
- View the impact on general ledger account balances should the adjustment be completed.
- Post the journal.

**Note:** If the Enable Posting from Subledger option is disabled or you do not have posting privilege, the adjustment journal is transferred to GL but not posted.

You can also edit incomplete subledger journal adjustments.

- Examples of header information which can be updated:
  - Ledger
  - Accounting date
  - Accounting period

  **Note:** If the accounting date falls in both the non-adjusting and adjusting periods, the value of accounting period on the Create Subledger Journal Entry page defaults to the non-adjusting period. You can overwrite it with the adjusting period if required.

- Category
- Description
• Examples of subledger journal adjustment line information which can be updated:
  - Account
  - Accounting class
  - Entered amount
  - Journal adjustment lines
  - Select supporting references and assign values to them.

• Edit default currency options to be assigned to a subledger journal adjustment.
• Edit or redefine the subledger journal adjustment description.

Duplicating Subledger Journal Adjustments
As a time saving feature, you may copy an existing adjustment.
The duplication feature is enabled for all existing subledger journal adjustments, regardless of status. It includes the ability to copy complete information required for a subledger journal adjustment header and line.

✍ Note: All fields can be edited when an adjustment is duplicated.

Reversing Subledger Journal Adjustments
You can reverse subledger journal adjustments in Final status. Reversal options are populated from accounting options.
  • Switch debit and credit.
  • Change sign.

Deleting Subledger Journal Adjustments
Oracle Fusion Subledger Accounting provides the ability to delete a subledger journal adjustment that is not in Final status. The ability to delete subledger journal adjustments ensures that users have the flexibility to correct errors without technical support.

Completing Subledger Journal Adjustments
You can complete subledger journal adjustments in Final and Post to General Ledger status.

Related Topics
• Projected Balances
How You Create a Manual Subledger Journal Entry

The application enables the user to create manual subledger journal entries online.

Creating a Manual Subledger Journal Entry

This includes the ability to:

- Enter the complete information required for a manual subledger journal entry.
- Enter subledger journal entry descriptions.
- Select a supporting reference and supply the supporting reference value to a subledger journal entry line.
- Assign a descriptive flexfield to a subledger journal entry header or subledger journal entry line.
- Populate default values for an entered currency for a created subledger journal entry line.
- Enter default conversion type, date, and rate information to establish a default currency for the journal that is different than its associated ledger currency.
- View projected balances of entered and accounted journal line amounts.
- Complete and post subledger journal entries.

Note: The ability to post subledger journals to the General Ledger is dependent on your security profile. If you do not have the privilege to post, creating a manual subledger journal entry with a Final completion status includes the transfer to General Ledger.

Related Topics

- Projected Balances
- Post Subledger Transactions to the General Ledger

Considerations for Supporting Reference Assignments

You may want to analyze account balances and financial results by different transaction attributes. However, transaction information such as salesperson, customer, or supplier are typically not stored in the general ledger because of the volume of general ledger balances it would create. Therefore, you are not able to analyze general ledger data categorized by transaction attributes.

You can perform this type of reporting and analysis using supporting reference information from subledger transactions. This feature enables you to create balances based upon transaction attributes not typically stored as segments in the general ledger chart of accounts.

For example, you can report on receivables balances by salesperson, customer, credit risk category, item, or any other combination of transaction attributes.

Supporting references can be used to:

- Provide additional information about a subledger journal entry line.
• Establish a subledger balance for a particular supporting reference value.
• Assist with reconciliation of account balances.
• Provide additional detail information for financial managerial analysis.

You can assign supporting references at the subledger journal entry line level.

Assigning Supporting References at the Subledger Journal Entry Line

Assigning supporting references to subledger journal entry lines enables you to maintain detailed balances, by supporting reference value, for general ledger accounts.

Related Topics
• Supporting References

Guidelines for Validating a Third-Party Control Account

If third-party control accounts are enabled, and the account entered is a third-party control account, you must enter third-party information in the journal entry.

Example

If an account is defined as a Supplier type third-party control account the subledger journal entry lines that use that account must include supplier information.

When a valid third-party control account is assigned to a journal line, you are required to provide third-party information, such as name and site.

Submit the Third-Party Balances Report to display subledger balances and account activity information for suppliers and customers.

The Customer or Supplier subledger third-party balances are updated when the journal is completed to a Final status.
4 Subledger Journal Entries

Overview of Subledger Journal Entry

You can create subledger journal entries by using one of two methods:

- Use the Create Accounting process to process accounting events using accounting rules.
- Create manual subledger journal entries.

Subledger journal entries are always created in a given subledger application context. When the subledger journal entry is complete, the appropriate sequence names and numbers are assigned. If applicable, corresponding secondary ledger and reporting currency journal entries are also created.

Manual journal entries can be entered for primary ledgers or for secondary ledgers. Manual journals for primary ledgers are automatically created only for associated reporting currencies, not secondary ledgers.

Related Topics

- How You Create a Manual Subledger Journal Entry

Guidelines for Reviewing a Subledger Journal Entry

Subledger journal entries can be reviewed whether they were created from processing accounting events, or manually entered.

You can search subledger journal entries directly, or search for journal entries with a specific status, unprocessed accounting events, or subledger journal entry lines.

Advanced search functionality, including the ability to use multiple search criteria is available.

Review Subledger Journal Entries

Perform an inquiry on unprocessed accounting events, subledger journal entries and subledger journal entry lines based on multiple selection criteria.

- Create, edit, duplicate, reverse or delete a manual subledger journal entry
- View detailed information about the subledger journal entry
- View a subledger journal entry in the T-Accounts format
- View transactions underlying the accounting event or the subledger journal entry
- View supporting references associated with the subledger journal entry and lines
- View tagged subledger journal entries or create a tag on the subledger journal entry
- Perform subledger journal corrections by editing the account directly on a completed journal entry. Review the original entry together with the correction for easier reconciliation.
  - To correct the account on a subledger journal you must have the Override Subledger Journal Entry privilege.
Note: If the Enable Posting from Subledger option is enabled, the corrected entry is transferred and posted to GL. However if the option is disabled, the corrected entry is transferred to GL but not posted.

Related Topics
- Considerations for Supporting Reference Assignments

Projected Balances

Use the projected balances feature to view the impact on account balances for selected subledger journal entry lines.

The projected balances flow has the following business benefits:

- The creation and validation of unposted manual journal entries by providing immediate information about the account balances for the selected journal lines.
- The validation and reconciliation of posted journal entries by providing immediate information about the account balances for the selected journal lines.

Projected Balances

Subledger Accounting manual journal entry and General Ledger manual journal entry, approval, and inquiry pages display projected or current balances including the current journal entry line amounts. Depending on whether the journal is posted or not, the current balance (for the period of the journal) is displayed or calculated.

The projected balance region displays the projected balances for the account that includes the amounts of the selected journal entry line. Additionally, if more than one journal line for same account of the selected journal line exists, then the projected balance amount includes the impact from each journal line. The Period To Date, Quarter To Date, and Year To Date balances are also available.

- For unposted journals, the period balance is projected by summing the current balance with the subledger journal entry line amounts
- For posted journals, the opening balance and the period activity are calculated using the current balance and journal line amount

Projected balances increases accuracy when booking entries to reconcile accounts.

Manage Accounting Reversals

To create an accounting reversal for a transaction or transaction distribution, the transaction objects should include the appropriate header or line level accounting reversal options.

Accounting reversals enables you to reverse the accounting impact of a previously accounted transaction distribution or all existing accounting for a transaction.
Accounting reversal terminology includes the following:

- **Reversed (original) Distribution**
  - Refers to a transaction distribution that although successfully accounted, is either incorrect or canceled. The transaction distribution is therefore reversed.

- **Reversal Distribution**
  - Refers to a transaction distribution which reverses the effect of the original distribution on transaction balances. Typically, reversal distributions are identical to the reversed distributions in all respects except for entered (ledger) amounts that reverse the sign of the original.

- **Replacement Distribution**
  - Refers to a transaction distribution which replaces the reversed distribution with the correct value.

### Distribution Examples

This table contains distribution examples.

<table>
<thead>
<tr>
<th>Invoice Distribution Line Number</th>
<th>Invoice Line Type</th>
<th>Accounting Date</th>
<th>Amount</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Item</td>
<td>10-Jan-2013</td>
<td>1000</td>
<td>Reversed</td>
</tr>
<tr>
<td>2</td>
<td>Item</td>
<td>12-Jan-2013</td>
<td>-1000</td>
<td>Reversal (of line 1)</td>
</tr>
<tr>
<td>3</td>
<td>Item</td>
<td>12-Jan-2013</td>
<td>2000</td>
<td>Replacement (of line 1)</td>
</tr>
</tbody>
</table>

Transaction Total: 2000

Note that the original accounting impact of the reversed distributions is undone, even if the subledger journal setups or accounting configurations have changed since the original subledger journal entry was generated.

**Related Topics**

- How You Manage Subledger Journal Adjustments
5 Advanced Features

Multiperiod Accounting

Multiperiod accounting enables you to create accounting entries across more than one accounting period, for a single accounting event. The functionality is primarily used to defer the recognition of revenue or prepaid expense across multiple accounting periods.

You can:

- Determine how to distribute the amount across accounting periods.
- Specify a prepaid expense or deferral account.
- Preview multiperiod journal entries before creating and posting final entries:
  - Submit the Create Multiperiod Accounting process in Draft mode.
  - Review the multiperiod journal entries in the Create Multiperiod Accounting Execution Report.

**Note:** You can only preview multiperiod journal entries for a single accounting period.
Multiperiod Accounting Process Flow

This figure illustrates the multiperiod accounting process flow.

1. Enter transaction with multiperiod accounting date range.
3. Submit the Create Accounting process.
   - Final entry created for initial entry? Yes
     - Submit Create Accounting process to generate multiperiod journal entries
   - Final entry created for initial entry? No
     - Draft entry created for initial entry? Yes
       - Resolve exception.
     - Draft entry created for initial entry? No
       - Submit the Create Multiperiod Accounting process to generate multiperiod journal entries.
Implementation Steps

Implementation Step Process Flow

This figure illustrates the implementation steps.

1. Define a user-defined formula determining how to distribute the entered amount across accounting periods. If required, you can use the new multiperiod predefined sources. For example:
   - Multiperiod Original Entered Amount
   - Multiperiod Recognized Entered Amount
   - Last Multiperiod Accounting Date
   - Number of Days in Current Accounting Period

2. Define Multiperiod Classes using the Manage Subledger Accounting Lookups task.
   - Lookup Type: ORA_XLA_MULTIPERIOD_CLASS

3. Define a non-multiperiod Journal Line Rule for the deferral entry specifying the Multiperiod Class. This rule is used to post the fee amount to the deferral account.

4. Define a multiperiod Journal Line Rule for the recognition entry:
   - Enable the Multiperiod option and assign the same Multiperiod Class.
   - Assign the user-defined formula to the Entered Amount accounting attribute.
Assign relevant sources to the Multiperiod Start Date and Multiperiod End Date accounting attributes.

5. Assign both journal line rules to the same journal entry rule set with:
   - A deferral account rule assigned to the non-multiperiod journal line rule.
   - A revenue or expense account rule assigned to the multiperiod journal line rule.

6. Assign the journal entry rule set to the accounting method.

7. Schedule the Create Multiperiod Accounting process to run after the Create Accounting process so that recognition journal entries are properly booked each period.

Example of Multiperiod Accounting

The subledger multiperiod accounting and user-defined formula features provide the ability to satisfy the FASB 91 accounting requirement. This requirement of deferred recognition of fee and direct loan cost is met by modifying the recognition of fee amounts with user-defined formulas.

Example

A personal loan was originated with the following information:

- Origination date: 01-Jul-2016
- Origination fee: USD 300.00
- Loan duration: 6 months
- Maturity date: 31-Dec-2016

Upon loan origination on 01-JUL-2016 the origination fee must be booked as unearned income:

Initial Journal Entry for Loan Fee

This table contains the journal that is created when the loan is originated.

<table>
<thead>
<tr>
<th></th>
<th>Entered DR (USD)</th>
<th>Entered CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivable</td>
<td>300.00</td>
<td></td>
</tr>
<tr>
<td>Unearned Fee Income</td>
<td></td>
<td>300.00</td>
</tr>
</tbody>
</table>

The unearned fee income must be split over the life of the loan. Each portion must be recognized as income in the corresponding accounting periods, between Jul-2016 and Dec-2016. The amounts in each period would depend on the proration formula used. For example:

Monthly Journal Entry for Loan Fee

This table contains of the journal achieved using a user-defined formula.

<table>
<thead>
<tr>
<th></th>
<th>Entered DR (USD)</th>
<th>Entered CR (USD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unearned Fee Income</td>
<td>50.00</td>
<td></td>
</tr>
</tbody>
</table>
Using Multiperiod Subledger Accounting Rules

Accounting Hub users can define subledger accounting rules to create the multiperiod accounting entries. For example:

This table contains the usage of journal lines rules, account rules and the usage associated with multiperiod accounting.

<table>
<thead>
<tr>
<th>Journal Line Rules</th>
<th>Account Rules</th>
<th>Usage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unearned Fee Income</td>
<td>Unearned Fee Income Account</td>
<td>Journal line rule for the deferral entry. Used to generate a credit line to the unearned fee income account.</td>
</tr>
<tr>
<td>Loan Fee Income</td>
<td>Loan Fee Income Account</td>
<td>Journal line rule for the recognition entry. Used by the Create Multiperiod Accounting process to generate future entries with prorate amounts, such as the CR 50.00 (USD) in the example.</td>
</tr>
</tbody>
</table>

- Define a user-defined formula to calculate the total entered amount to be recognized from the multiperiod start date until the end of current accounting period.
- Assign the user-defined formula to the Entered Amount accounting attribute.
- The Create Multiperiod Accounting process calculates entered amount for the multiperiod entries as:

  \[
  \text{Entered Amount} = \text{Amount Returned by User-Defined formula} - \text{Multiperiod Recognized Entered Amount}
  \]

  Where the:

  - Multiperiod Recognized Entered Amount is calculated and stored in the Accounting Hub data model as the total amount recognized for the transaction in prior periods.
The approach handles any rounding differences in prorated entered currency amounts.

Sample User-Defined Formulas

These sample user-defined formula definitions can be used to prorate the loan fee amount.

Prorate by Number of Periods

- To prorate the entered amount evenly across each period:

  " Multiperiod Original Entered Amount" * NumberofGLPeriod ("Origination Date", "Last Day of Current Accounting Period") / NumberofGLPeriod ("Origination Date", "Maturity Date")

  Where the:

  - Multiperiod Original Entered Amount, Origination Date and Maturity Date are standard application sources (Application: Loans).
  - Last Day of Current Accounting Period is a system source (Application: Subledger Accounting).
  - NumberofGLPeriod is a predefined numeric function.

  The entered amount for the multiperiod journal would be calculated as follows:

This table contains the calculation that occurs in the Create Multiperiod Accounting process.

<table>
<thead>
<tr>
<th>Accounting Date</th>
<th>Number of Periods Since Multiperiod Start Date</th>
<th>Multiperiod Recognized Entered Amount (A)</th>
<th>Amount Returned from User-Defined Formula (B)</th>
<th>Multiperiod Journal Entered Amount (B-A)</th>
</tr>
</thead>
<tbody>
<tr>
<td>31-Jul-16</td>
<td>1</td>
<td>0.00</td>
<td>300.00*1/6= 50.00</td>
<td>50.00</td>
</tr>
<tr>
<td>31-Aug-16</td>
<td>2</td>
<td>0.00+50.00= 50.00</td>
<td>300.00*2/6= 100.00</td>
<td>100.00-50.00= 50.00</td>
</tr>
<tr>
<td>30-Sep-16</td>
<td>3</td>
<td>50.00+50.00= 100.00</td>
<td>300.00*3/6= 150.00</td>
<td>150.00-100.00= 50.00</td>
</tr>
<tr>
<td>31-Oct-16</td>
<td>4</td>
<td>100.00+50.00= 150.00</td>
<td>300.00*4/6= 200.00</td>
<td>200.00-150.00= 50.00</td>
</tr>
<tr>
<td>30-Nov-16</td>
<td>5</td>
<td>150.00+50.00= 200.00</td>
<td>300.00*5/6= 250.00</td>
<td>250.00-200.00= 50.00</td>
</tr>
<tr>
<td>31-Dec-16</td>
<td>6</td>
<td>200.00+50.00= 250.00</td>
<td>300.00*6/6= 300.00</td>
<td>300.00-250.00= 50.00</td>
</tr>
</tbody>
</table>

Note: These columns are calculated by the Create Multiperiod Accounting process:

- Amount Returned from User-Defined Formula (B)
- Multiperiod Journal Entered Amount (B-A)

Prorate by Number of Days

- To prorate entered amount by the actual number of days in each period:
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"Multiperiod Original Entered Amount" * ("Last Day of Current Accounting Period" - "Origination Date" + 1) / ("Maturity Date" - "Origination Date" +1)

- The entered amount for the multiperiod journal is calculated as follows:

This table contains the calculation that occurs in the Create Multiperiod Accounting process.

<table>
<thead>
<tr>
<th>Accounting Date</th>
<th>Number of Days Since Multiperiod Start Date</th>
<th>Multiperiod Recognized Entered Amount (A)</th>
<th>Amount Returned from User-Defined Formula (B)</th>
<th>Multiperiod Journal Entered Amount (B-A)</th>
</tr>
</thead>
<tbody>
<tr>
<td>31-Jul-16</td>
<td>31</td>
<td>0.00</td>
<td>300.00/184.00</td>
<td>50.54</td>
</tr>
<tr>
<td>31-Aug-16</td>
<td>62</td>
<td>0.00+50.54=50.54</td>
<td>300.00/184.00</td>
<td>100.09-50.54=50.55</td>
</tr>
<tr>
<td>30-Sep-16</td>
<td>92</td>
<td>50.54+50.55=100.09</td>
<td>300.00/184.00</td>
<td>150.00-100.09=48.91</td>
</tr>
<tr>
<td>31-Oct-16</td>
<td>123</td>
<td>100.09+48.91=150.00</td>
<td>300.00/184.00</td>
<td>200.54-150.00=50.54</td>
</tr>
<tr>
<td>30-Nov-16</td>
<td>153</td>
<td>150.00+50.54=200.54</td>
<td>300.00/184.00</td>
<td>249.46-200.54=48.92</td>
</tr>
<tr>
<td>31-Dec-16</td>
<td>184</td>
<td>200.54+48.92=249.46</td>
<td>300.00/184.00</td>
<td>300.00-249.46=50.54</td>
</tr>
</tbody>
</table>

- Note that rounding differences, if any, are included in the resulting entered amount for the multiperiod journals.

Prerequisites

- Provide date format sources to store the multiperiod start and end dates in transaction objects.
- For the event class that supports multiperiod accounting, assign these sources to the accounting attributes:
  - Multiperiod Start Date
  - Multiperiod End Date
- Define the multiperiod class in the subledger accounting lookup. The multiperiod class is used to identify the journal line for which the amount is prorated across multiple accounting periods.

Tip: Accounted amounts for multiperiod journals are calculated by the Create Multiperiod Accounting process prorating proportionally to the entered amount. Rounding error differences are included in the prorated amount. Multiperiod transaction data must be available in transaction objects until the last multiperiod entry has been accounted in final status.
Considerations for Multiperiod Accounting

To achieve a successful implementation of multiperiod accounting, the following points must be taken into consideration.

Determine when to raise a new accounting event

Determine when a new accounting event must be raised throughout the life cycle of a multiperiod transaction.

- If only the multiperiod start and end dates are changed, a new accounting event is not required. As the transaction object is maintained to provide the new multiperiod start date, the impact of the change is reflected in the next multiperiod journal.

- Raise a new accounting event if the amount is changed, or a transaction is canceled after the transaction is accounted in a Final status.

If the multiperiod start date is changed after the transaction is accounted, it’s not necessary to raise a new accounting event. The assumption is that all other transaction attributes remain the same. If the transaction object is maintained to provide the new multiperiod start date, the impact of the change is reflected in the next multiperiod journal. This depends on the prorate method and is also true for future journal entries.

However, if the transaction amount is changed after the transaction is accounted; the new accounting event is needed, which affects the total deferral amount.

Tip: We suggest a detailed analysis be performed to determine whether to raise a new accounting event when transaction attributes are updated.

Raise a transaction reversal event

Consider the multiperiod journal accounting date when raising the transaction reversal event.

Set the reversal accounting date to a date after the last multiperiod journal with Final status. A reversal entry reverses all existing final entries, including the multiperiod journals, with the reversal accounting date.

For example, the transaction accounting date is on 01-Feb and multiperiod journals have been created for February and March with a Final status. If the transaction is canceled, the cancellation event should be set to 01-Apr or the first day of the next open period, whichever is later.

Provide the multiperiod start and end dates

The multiperiod start date and multiperiod end date must be provided in transaction objects for event classes that support multiperiod accounting. These date sources are mapped to the accounting attributes Multiperiod Start Date and Multiperiod End Date for the event class. They must both be blank or both be populated in the transaction objects.

Once a multiperiod journal is created in Final status, the multiperiod end date should not be modified to any day prior to the accounting date of the last multiperiod journal in the primary and secondary ledgers.
Provide the multiperiod transaction data

Multiperiod transaction data must be available in subledger transaction objects until the last multiperiod entry is accounted in Final status.

At least one line level transaction object is required for the event class to use multiperiod feature. Ensure transaction objects are populated with current data for the multiperiod transaction throughout the life cycle of multiperiod, even if the transaction is accounted.

For example, if the multiperiod start date is changed after the transaction is accounted but not all future entries have been accounted. The new multiperiod start date should be populated in the transaction object. This enables the Create Multiperiod Accounting process to calculate the prorate amount according to the modified multiperiod date range.

Process the multiperiod accounting

Multiperiod recognition entries are created based on transaction objects data and accounting rule definition at the time the Create Multiperiod Accounting process is executed.

- The entered amount value for the multiperiod journal is calculated by a formula. This formula is assigned to the Entered Amount accounting attribute on the multiperiod journal line rule.
- The accounted amount value for multiperiod journals is calculated by the Create Multiperiod Accounting process, prorating proportionally to the entered amount, including rounding differences.

Multiperiod accounting entries aren’t created:

- If any subledger level reporting currency or secondary ledger is disabled, although the multiperiod transaction may not be fully recognized yet.
- If subledger level reporting currency is added after the journal is created in Final status, the multiperiod journal isn’t created for the new reporting currency.
- If the transaction accounting date is prior to the first open period of a reporting currency or secondary ledger, the journal isn’t created for the reporting currency or secondary ledger.

Multiperiod transactions are processed by the Create Multiperiod Accounting process only once for each accounting period and transaction.

- Don’t modify the multiperiod start date for a transaction to a date in a prior accounting period of the last multiperiod journal in primary and secondary ledgers.
- If the multiperiod start date for a transaction is modified to a date in a prior accounting period, accounting periods that were previously processed for the transaction by the Create Multiperiod Accounting process are not processed, regardless of the period status. Any adjustment in the prorated amount due to change of start date will be accounted in the next accounting period.
6 Subledger Accounting Reporting

Subledger Accounting Predefined Reports

Oracle Subledger Accounting provides accounting reports for fiscal and internal control purposes. The reports are comprehensive from a financial standpoint and include the best source of information for each type of journal entry. These reports can be used in lieu of the General Ledger-based journals and account analysis reports to see detailed subledger journal entries as well as supporting transaction information.

Scheduled Processes work area

Reports can be scheduled and run from the Scheduled Processes work area found in Tools on the Navigator.

Reports and Analytics work area

In some cases, reports are also:

- These reports are available from the Reports and Analytics work area, found in Tools on the Navigator, or from other work areas.
- Opened using links that deploy the business intelligence (BI) catalog.

The following table contains the primary predefined reports by type:

Account Analysis Reports

This table contains a listing of Subledger Accounting account analysis reports.

<table>
<thead>
<tr>
<th>Display Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account Analysis Report</td>
<td>Provides drill down information about the movement on a particular account for a period or range of periods. It only includes journal entries posted to general ledger.</td>
</tr>
<tr>
<td>Account Analysis by Legal Entity Report</td>
<td>Prints account balances by account combination and selected segments with subledger journal details, including third-party information and sequences. Flexible grouping and sorting options are provided at submission.</td>
</tr>
</tbody>
</table>

Journal Reports

This table contains a listing of Subledger Accounting journal reports.

<table>
<thead>
<tr>
<th>Display Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Daily Journals Report</td>
<td>Lists subledger journal activity for a given period or date range, journal source, entered currency, and journal batch. Report prints detailed subledger journal lines prior to general ledger summarization. Third party and transaction details are also listed for the journal lines.</td>
</tr>
<tr>
<td>Journal Entries Report</td>
<td>Displays detailed information for subledger and general ledger journal entries. Groups report by ledger, journal source, journal category, and event class at submission.</td>
</tr>
</tbody>
</table>
### Oracle Financials Cloud

#### Chapter 6

#### Using Subledger Accounting

### Subledger Accounting Reporting

<table>
<thead>
<tr>
<th>Display Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal Ledger Report</td>
<td>Lists the accounting entries with subledger details like transaction number, transaction date, and line description, using flexible sorting options that are provided at report submission. This report provides a real audit trail between general ledger and subledgers to satisfy legal and business requirements.</td>
</tr>
<tr>
<td>Journals and Third Party Report</td>
<td>Prints all journals posted in Oracle Fusion General Ledger for the accounting period. The report provides accounting and reporting sequence details, detailed subledger accounting entry lines reporting level regardless of the ledger journals summarization. Assists in verifying that all journals are accurately recorded in chronological order with no gaps. It uses legal sequencing rules for both accounting entries and source documents.</td>
</tr>
<tr>
<td>Subledger Detail Journal Report</td>
<td>Displays information about the posted general ledger journal batches that originate from Oracle Fusion Receivables and Oracle Fusion Payables subledgers. The report prints subledger details like transaction number, transaction date, transaction amount in entered and ledger currency.</td>
</tr>
</tbody>
</table>

### Third Party Reports

This table contains a listing of Subledger Accounting third party reports.

<table>
<thead>
<tr>
<th>Display Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Third-Party Balances Report</td>
<td>Displays subledger balance and account activity information for suppliers and customers.</td>
</tr>
<tr>
<td>Third-Party Account Balance Report</td>
<td>Prints account and original third-party transactions impacting the account during a particular period of time. The report is run to ensure that subledger and general ledger balances reconcile, and to identify possible reasons for any discrepancies.</td>
</tr>
<tr>
<td>Third-Party Balances Summary Report</td>
<td>Displays information for each account of the third party and third-party site, and account identification. This report can be used as a tool for auditing third-party accounts.</td>
</tr>
<tr>
<td>Third-Party Detail and Balances Report</td>
<td>Provides third party account balances and accounting activity details for the requested accounting period range. You can review the accounting process details by third party and audit third-party accounts in detail.</td>
</tr>
</tbody>
</table>

### Other Subledger Accounting Reports

This table contains a listing of other Subledger Accounting reports.

<table>
<thead>
<tr>
<th>Display Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Event Diagnostic Report</td>
<td>Shows the transaction data used in accounting. The data is collected when the profile option SLA: Enable Diagnostics is set and the Create Accounting process is run.</td>
</tr>
<tr>
<td>Subledger Accounting Method Setups Report</td>
<td>Displays the accounting setups for a subledger application and accounting method.</td>
</tr>
<tr>
<td>Subledger Period Close Exceptions Report</td>
<td>Lists all accounting events and journal entries that fail period close validation. Groups report by ledger, period, journal source, journal category, and event class at submission.</td>
</tr>
</tbody>
</table>
To run predefined reports, navigate to the Scheduled Processes work area and follow these steps:

1. Click the **Schedule New Process** button
2. Search on the process name.
3. Enter your parameters.
4. Enter your process options and schedule.
5. Click Submit.

**Related Topics**
- Reports and Analytics Work Area and Panel Tab

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**Subledger Accounting Subject Areas, Folders, and Attributes**

To create real-time analyses for Oracle Fusion Subledger Accounting you should be familiar with subject areas, folders, and attributes.

**Subject Areas**

To create an analysis, you begin by selecting a subject area from which you select columns of information to include in the analysis. For example, to create an analysis of journal information, you begin by selecting a Subledger Accounting - Journals Real Time subject area. Subject areas are based around a business object or fact. In this example, the subject area is based on the column in the subledger entries tables.

Subledger Accounting has 2 specific subject areas:

- Subledger Accounting - Journals Real Time
- Subledger Accounting - Supporting References Real Time

**Folders**

Each subject area has one fact folder and a number of dimension folders. Fact folders contain attributes that can be measured, meaning that they are numeric values like journal debit and credit amounts. Fact folders are in the list of folders and are usually named after the subject area. Dimension folders contain attribute and hierarchical columns like journal name and accounting period.

Some folders appear in more than one subject area, such as Time. These are referred to as common folders or common dimensions.

Each folder within a subject area may have a different level of granularity. For example:

- Accounting Class has accounting class attributes.
- Bill-to Customer has subfolders and attributes within the subfolders.

**Attributes**

Finally, each dimension folder contains attributes (columns), such as balance type and posting date. This figure illustrates the structure of subject areas, folders, and attributes.
This figure illustrates the subject area listing that includes the Subledger Accounting - Journals Real Time subject area, folders, and attributes.

The figure illustrates these components:

- **Subject area**: Subledger Accounting - Journals Real Time
- **Dimension - Presentation Folder**: Accounting Class
- **Dimension - Attributes**: Accounting Class Code, Accounting Class Description and Accounting Class Meaning.
- **Fact - Presentation Folder**: Journals

Related Topics
- How Data Is Structured for Analytics

Account Analysis Reports

This topic includes details about the account analysis reports.

Overview

Use the account analysis reports to provide a complete set of reports that support fiscal verification processes in countries in Europe and South America. You can also use these reports to inform shareholders on the financial results in other countries, including the United States.

The account analysis reports include the following reports:

- General Ledger and Subledger Account Analysis Report: Prints account balances by account with subledger journal details. The report displays entered amounts, third-party information, sequences, and total number of debit and credit documents.

This figure illustrates the General Ledger and Subledger Account Analysis Report.

- General Ledger and Subledger Accounting by Journal Lines Report: Lists account balances or selected segment balances with subledger journal details including entered amounts, third-party name, journal source, journal category, and reporting and accounting sequences. Total number of debit and credit documents is also listed.
This figure illustrates the General Ledger and Subledger Accounting Journal Lines Report.

- **Account Analysis by Legal Entity Report:** Prints account balances by account combination and selected segments with subledger journal details, including third-party information and sequences. Flexible grouping and sorting options are provided at submission.
This figure illustrates the Account Analysis by Legal Entity Report.

<table>
<thead>
<tr>
<th>Accounting Date</th>
<th>Creation Date</th>
<th>Accounting Sequence</th>
<th>Reporting Sequence Number</th>
<th>Subledger Sequence Number</th>
<th>Journal Batch</th>
<th>Category</th>
<th>Transaction Number/Line Number</th>
<th>Line Number/Description</th>
<th>Tax Code</th>
<th>Currency</th>
<th>Accounted Credit</th>
<th>Accounted Debit</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/3/14</td>
<td>1/3/14</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>Supplier Cost</td>
<td>EUR</td>
<td>1401123</td>
<td></td>
<td>EUR</td>
<td>100.00</td>
<td>47,285,599,916.00</td>
<td>47,285,599,916.00</td>
<td>0</td>
</tr>
<tr>
<td>1/3/14</td>
<td>1/3/14</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>Supplier Cost</td>
<td>EUR</td>
<td>1401123</td>
<td></td>
<td>EUR</td>
<td>100.00</td>
<td>47,285,599,916.00</td>
<td>47,285,599,916.00</td>
<td>0</td>
</tr>
<tr>
<td>1/3/14</td>
<td>1/3/14</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>Supplier Cost</td>
<td>EUR</td>
<td>1401123</td>
<td></td>
<td>EUR</td>
<td>1,000.00</td>
<td>47,285,599,916.00</td>
<td>47,285,599,916.00</td>
<td>0</td>
</tr>
</tbody>
</table>

Key Insights

The account analysis reports:

- Provide a legal account ledger
- Reconcile subledger balances with the general ledger balances
- Maintain an audit trail
- Allow a periodic internal verification

The following information is commonly displayed for each account:

- Account identification
- Account beginning balances for the reporting period
- Period transactions with subledger and general ledger information
- Resulting account ending balances

The General Ledger and Subledger Accounting by Journal Lines Report prints:

- Details of subledger accounting entry lines, regardless of the general ledger journals summarization.
- Audit trail information about the original business documents or transactions to support each accounting entry line. This information varies across countries.
Report Parameters
This table contains the common parameters for the account analysis reports.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ledger</td>
<td>Specify the ledgers for the selected data access set. Ledger is required for all general ledger reports.</td>
</tr>
<tr>
<td>Legal Entity</td>
<td>Specify the legal entity. You can control the report output through this parameter only if you have associated balancing segment values to your legal entities.</td>
</tr>
<tr>
<td>From Period and To Period</td>
<td>Indicate the period range for the report data.</td>
</tr>
<tr>
<td>Flexfield Filter Conditions</td>
<td>Enter the filtering conditions on the accounting flexfield. You can select all segments for the selected ledger and define conditions including account value ranges.</td>
</tr>
</tbody>
</table>

This table contains the selected General Ledger and Subledger Accounting account analysis report parameters.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Include Legal Entity Information</td>
<td>Select <strong>Yes</strong> to print the legal entity on the report.</td>
</tr>
<tr>
<td>Balance Type</td>
<td>Specify whether the balance type is budget, encumbrance, or actual amounts.</td>
</tr>
<tr>
<td>Display Tax Rate Code</td>
<td>Select <strong>Yes</strong> to include the tax rate code details.</td>
</tr>
<tr>
<td>Document Sequence Name</td>
<td>Enter the name of the document sequence used to generate unique number for the journal.</td>
</tr>
</tbody>
</table>

This table contains selected General Ledger and Subledger Accounting journal lines report parameters.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Sequence Name</td>
<td>Indicate the name of the sequence used to generate a unique number for the subledger journal.</td>
</tr>
<tr>
<td>Posting Status</td>
<td>Indicate whether the posting status is transferred but not posted, not transferred, or posted.</td>
</tr>
<tr>
<td>Journal Entry Status</td>
<td>Indicate whether the journal entries are in draft, final or invalid status.</td>
</tr>
<tr>
<td>Third-Party Type</td>
<td>Select the party type as customer or supplier.</td>
</tr>
<tr>
<td></td>
<td>Optional parameter.</td>
</tr>
<tr>
<td></td>
<td>May be blank.</td>
</tr>
<tr>
<td>Journal Source</td>
<td>Enter the source of journal entries, such as payables, receivables, or manual.</td>
</tr>
</tbody>
</table>
### Parameter | Description
--- | ---
Journal Category | Select journal category when you want to report on a specific subledger journal category. Leave it blank when you want to include all the journal categories.

This table contains selected account analysis by legal entity report parameters.

### Parameter | Description
--- | ---
Balance Type | Specify whether the balance type is budget, encumbrance, or actual amounts.
Include Zero Amount Lines | Indicate whether the report should include accounts with no activity in the selected period that is, zero amount lines.
Report Heading | Accept the default value or modify the report page heading by selecting one of the available values. The default value is the legal entity name.

### Frequently Asked Questions
This table contains frequently asked questions about account analysis reports.

| FAQ | Answer |
--- | --- |
How do I find this report? | Schedule and run this report from the Scheduled Processes work area on the Navigator menu. |
Who uses this report? | • Financial Accountant  
• Financial Manager  
• Financial Specialist |
When do I use this report? | Use the account analysis reports to:  
• Collect and report information about all posted journal transactions in the general ledger for a selected period and range of accounts.  
• Verify that transactions are recorded systematically, and ensure an audit trail from general ledger to the subledger.  
• Perform validation for each accounting period once it’s closed.  
• Verify the accounting entry lines before their approval. |
What type of reports are these? | Oracle Business Intelligence Publisher |

### Related Topics
• General Ledger and Subledger Accounting Reports
Journal Reports

This topic includes details about the journal reports.

Overview

Use Journal reports to verify that your journals, accounting entries, and source documents are in compliance with the legal requirements.

Journal reports include the following reports:

- **Daily Journals Report:** Lists subledger journal activity for a given period or date range, journal source, entered currency, and journal batch. Report prints detailed subledger journal lines prior to general ledger summarization. Third party and transaction details are also listed for the journal lines.

  The following figure shows an example of the Daily Journals Report. The report has columns for the journal line, account, account description, line description, transaction date or number, tax code, third-party name and number, entered currency, and entered and accounted amounts.

  ![Daily Journals Report Example](image)

- **Subledger Detail Journal Report:** Displays information about the posted general ledger journal batches that originate from Oracle Fusion Receivables and Oracle Fusion Payables subledgers. The report prints subledger details like transaction number, transaction date, and transaction amount in entered and ledger currency.
The following figure shows an example of the Subledger Detail Journal Report. The report has columns for the journal line, subledger line, account, account description, tax code, transaction number and date, currency, conversion rate, and entered and accounted amounts.

- **Journal Ledger Report**: Lists the accounting entries with subledger details like transaction number, transaction date, and line description, using flexible sorting options provided at report submission. This report provides a real audit trail between general ledger and subledgers to satisfy legal and business requirements.
The following figure shows an example of the Journal Ledger Report. The report has columns for the journal line, account, account description, line description, internal reference, third-party name and number, entered currency, and entered and accounted amounts.

<table>
<thead>
<tr>
<th>Line</th>
<th>Account</th>
<th>Account Description</th>
<th>Line Description</th>
<th>Internal Reference</th>
<th>Third Party Number</th>
<th>Third Party Name</th>
<th>Entered Currency</th>
<th>Entered Debit</th>
<th>Entered Credit</th>
<th>Accounted Debit</th>
<th>Accounted Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>40.4720</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>EUR</td>
<td>160.00</td>
<td>160.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>40.4000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>0.0000</td>
<td>EUR</td>
<td>1.000.00</td>
<td>1.000.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Key Insights

The Daily Journals Report provides:

- Subledger accounting entry lines regardless of the general ledger journals summarization.
- Audit trail information about the original business documents or transactions to support each accounting entry line.
- Verification details that all journals are recorded in chronological order with no gaps. It uses legal sequencing rules for both journal or accounting entries and source documents.
- Flexible sorting options to help you with reconciliation. Report data is sorted by period end document sequence name and number, accounting sequence, accounting date, and journal name.

The Journal Ledger Report provides an audit trail between the general ledger and subledgers to satisfy legal and business requirements. This report lists the accounting entries in general ledger with subledger details.

Use the Journal Ledger Report to:

- Maintain an audit trial.
- Perform periodic internal verification.
- Reconcile subledger accounting activity with general ledger journals.
• Sort data to audit and reconcile subledger data. You can sort data by period end document sequence name and number, accounting sequence, accounting date, and journal name.

Report Parameters
The following table lists selected parameters for the Daily Journals Report.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Posting Status</td>
<td>Select the applicable posting status. Valid values are Error Status, Posted Journals, and Unposted Journals.</td>
</tr>
<tr>
<td>Journal Entry Status</td>
<td>Indicate whether the journal entries are in draft, final or invalid status.</td>
</tr>
<tr>
<td>Third-Party Name</td>
<td>Select the name of the third party for whom you want to generate the report.</td>
</tr>
<tr>
<td>Summarization Level</td>
<td>Select:</td>
</tr>
<tr>
<td></td>
<td>• <strong>Detail:</strong> Displays details of each transaction line.</td>
</tr>
<tr>
<td></td>
<td>• <strong>Summary:</strong> Summarizes the transaction lines by specific accounting flexfield segments.</td>
</tr>
<tr>
<td>Show Account Recapitulation</td>
<td>Select <strong>Yes</strong> to print the report summary at the accounting flexfield level.</td>
</tr>
</tbody>
</table>

The following table lists selected parameters for the Subledger Detail Journal Report.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal Entry Status</td>
<td>Indicate whether the journal entries are in draft, final or invalid status.</td>
</tr>
<tr>
<td>Accounting Sequence Name</td>
<td>Specify the accounting sequence name for which you want to run the journals.</td>
</tr>
</tbody>
</table>

The following table lists selected parameters for the Journal Ledger Report.

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Period Type</td>
<td>Indicate whether to submit the report for all, standard, or adjustment accounting period types.</td>
</tr>
<tr>
<td>Show Running Totals</td>
<td>Select <strong>Yes</strong> to print running totals in the report.</td>
</tr>
<tr>
<td>Summarize by Account</td>
<td>Select <strong>Yes</strong> to print summarized debit and credit lines per account for a single journal. The default value is <strong>No</strong>.</td>
</tr>
</tbody>
</table>

Frequently Asked Questions
The following table lists frequently asked questions about the journal reports.
FAQ

How do I find this report?
Schedule and run this report from the Scheduled Processes work area on the Navigator menu.

Who uses this report?
- Financial Accountant
- Financial Manager
- Financial Specialist

When do I use this report?
Use the journal reports to verify whether your journals, accounting entries, and source documents comply with the legal requirements.

What type of reports are these?
Oracle Business Intelligence Publisher

Related Topics
- General Ledger and Subledger Accounting Reports

Third-Party Detail and Balances Reports

This topic includes details about third-party detail and balances reports.

Overview
The third-party detail and balances reports include:

- Third-Party Balances Summary Report: Displays information for each account of the third party and third-party site, and account identification. This report is a tool for auditing third-party accounts. The following figure is an example of the report.

```
+-----------------+-----------------+-----------------+-----------------+-----------------+-----------------+
| Business For    | Beginning Credit| Period Credit   | Ending Credit   |
+-----------------+-----------------+-----------------+-----------------+-----------------+-----------------+
| Balances For    | Beginning Credit| Period Credit   | Ending Credit   |
| Blue Foods S.A. | 0.00            | 1,900.00        | 1,900.00        |
+-----------------+-----------------+-----------------+-----------------+-----------------+-----------------+
| Balances For    | Beginning Credit| Period Credit   | Ending Credit   |
| 4036000000000   | 0.00            | 1,900.00        | 1,900.00        |
+-----------------+-----------------+-----------------+-----------------+-----------------+-----------------+
| Balances For    | Beginning Credit| Period Credit   | Ending Credit   |
| Jan-14          | 0.00            | 1,900.00        | 1,900.00        |
+-----------------+-----------------+-----------------+-----------------+-----------------+-----------------+
```

- Third-Party Detail and Balances Report: Provides third-party account balances and accounting activity details for a period. You can review the accounting process details by third party and audit third-party accounts in detail.
The following figure is an example of the report.

- Third-Party Account Balance Report: Prints account and original third-party transactions impacting the account during a particular period. The report is run to ensure that subledger and general ledger balances reconcile, and to identify possible reasons for any discrepancies.
The following figure is an example of the report.

Journals and Third-Party Report: Prints all the journals posted to the general ledger for an accounting period. It provides detailed subledger accounting entry lines regardless of the general ledger journals summarization. Transaction line description, third-party name and number, and transaction amounts in entered and ledger currency. The report uses legal sequencing rules for both accounting entries and source documents to verify if all journals are recorded in a chronological order without gaps. The report lets you create various views of reported information based on seven flexible sorting rules that help with reconciliation and auditing.
The following figure is an example of the report.

### Key Insights

Before submitting the reports, complete the following tasks:

- Ensure that the third-party control account balances are available for printing for the selected date and account range.
- Manually run the Update Subledger Account Balances process for your ledger and application, if you accounted your third-party transactions online.

**Note:** You must set up a third-party control account. You can set it up as supplier control account, customer control account, or both.

During the accounting process, run the reports to ensure that subledger and general ledger balances reconcile, and to identify discrepancies such as:

- Transaction amounts are assigned to incorrect accounts. For example, an invoice distribution amount is assigned to a liability account.
- Transactions are not posted to the general ledger.
- Journal batches are not posted in the general ledger.

For each account, the report displays beginning balance, period activity, and period end balance.

### Report Parameters

The following table lists selected parameters for the Third-Party Balances Summary Report:
The following table lists selected parameters for the Third-Party Detail and Balances Report:

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal Entry Source</td>
<td>Enter the source of journal entries, such as payables, receivables, or manual.</td>
</tr>
<tr>
<td>Third-Party Type</td>
<td>Indicate the party type, such as supplier or customer.</td>
</tr>
<tr>
<td>Third-Party Name</td>
<td>Submit the report for a specific third party, or leave this field blank for all third parties.</td>
</tr>
</tbody>
</table>

The following table lists selected parameters for the Third-Party Account Balance Report:

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Report Heading</td>
<td>Print report headings, select one of the following options: Ledger, Legal Entity, and Statutory Header for Italy.</td>
</tr>
<tr>
<td>Journal Entry Source</td>
<td>Enter the source of journal entries, such as payables, receivables, or manual.</td>
</tr>
<tr>
<td>Third-Party Type</td>
<td>Indicate the party type, such as supplier or customer.</td>
</tr>
</tbody>
</table>

The following table lists selected parameters for the Journals and Third-Party Report:

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal Entry Source</td>
<td>Enter the source of journal entries, such as payables, receivables, or manual.</td>
</tr>
<tr>
<td>Event Class</td>
<td>Indicate the event class, such as credit memos and debit memos.</td>
</tr>
<tr>
<td>Group by Period</td>
<td>Indicate whether to group the journal entries by period.</td>
</tr>
</tbody>
</table>
Frequently Asked Questions
The following table lists frequently asked questions about third-party detail and balances reports.

<table>
<thead>
<tr>
<th>FAQ</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>How do I find this report?</td>
<td>Schedule and run this report from the Scheduled Processes work area on the Navigator menu.</td>
</tr>
</tbody>
</table>

Who uses this report?
- Financial Accountant
- Financial Manager
- Financial Specialist

When do I use this report?
Use the third-party detail and balances reports to:
- Review the accounting process details by third party and third-party site.
- Audit third-party accounts in detail.
- Reconcile transactions accounted by an audited company with transactions accounted by the third parties.

What type of reports are these?
Oracle Business Intelligence Publisher

Related Topics
- General Ledger and Subledger Accounting Reports

Access the Create Multiperiod Accounting Execution Report
When you submit the Create Multiperiod Accounting process, the Create Multiperiod Accounting Execution Report is submitted automatically if the Create Multiperiod Accounting process completes with a success or warning status. The report displays entries created by the Create Multiperiod Accounting process.

Create Multiperiod Accounting Report
The Create Multiperiod Accounting Execution Report can be recreated.

This report can be recreated as needed using the following criteria:
- Submit the Create Multiperiod Accounting process.
- Use the same request identifier of the wanted Create Multiperiod Accounting process run previously by the same user, provided that no other Create Multiperiod Accounting process was run with the same criteria.

Related Topics
- Multiperiod Accounting
- Considerations for Multiperiod Accounting
Use the Supporting References Report

Video

Watch: This video tutorial shows you how to use the Supporting References report. The content of this video is also covered in text topics.

Procedure

In this procedure, you create and view the supporting references report in OTBI (Oracle Transactional Business Intelligence).

Create a Supporting References Report

Create a supporting reference report.

Note: Supporting references must be assigned to journal lines in the journal entry rule set, and then accounting created, to view in supporting references.

Navigate to the Reports and Analytics work area.

1. From the Home page, click Navigator > Reports and Analytics.
2. Open Create drop down.
3. Select Analysis.
4. Select Subject Area: Subledger Accounting - Supporting Reference Real Time.
   a. On the Select Columns page in the Create Analysis region, expand the Subject Area.
   b. Expand the folders and select the desired columns.
      • Click the Add icon to move columns to the Selected Columns region.
      • To rename columns, select the column row and click the Edit icon.
      • Resequence columns by using the arrows.

This table contains column names used in the supporting references report.

<table>
<thead>
<tr>
<th>Folder</th>
<th>Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Journal Source</td>
<td>Journal User Source Name</td>
</tr>
<tr>
<td>Ledger</td>
<td>Ledger Name</td>
</tr>
<tr>
<td>Supporting Reference Balance</td>
<td>Select the appropriate supporting references</td>
</tr>
<tr>
<td>Details</td>
<td>Rename as wanted.</td>
</tr>
</tbody>
</table>
Chapter 6
Subledger Accounting Reporting

Folded Column

<table>
<thead>
<tr>
<th>GL Account</th>
<th>Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>GL Account</td>
<td>Concatenated Segments</td>
</tr>
<tr>
<td>Ledger</td>
<td>Ledger Currency</td>
</tr>
<tr>
<td>Time</td>
<td>Accounting Period Name</td>
</tr>
<tr>
<td>Support</td>
<td>Period Balance Dr</td>
</tr>
<tr>
<td>Supporting Reference Balances</td>
<td>Period Balance Cr</td>
</tr>
</tbody>
</table>

5. On the Select Views page:
   a. Enter the report Title.
   b. Select Table option.
   c. Click Next button.
   d. Click Next button again to skip the Edit Table page.

6. On the Sort and Filter page:
   a. Click Add Filter.
   b. Select Ledger Name.
   c. Select Operator 'is equal to'.
   d. Enter wanted ledger name.
   e. Add another filter. Click Add Filter.
   f. Select Journal User Source Name.
   g. Select Operator 'is equal to'.
   h. Enter wanted journal user source name.
   i. Click Submit.

7. On the Create Analysis page:
   a. Enter Analysis Name.
   b. In the Save In region, select My Folders.
   c. Click Submit.
   d. Click OK.

View the Supporting References Report
View the supporting reference report from the navigation pane.

1. Expand the navigation pane.
2. Expand My Folders.
3. Click your report name.
4. Click View action.
5. The supporting reference balances report is displayed.

Note: If you do not see any data, the balances may not yet be updated. In that case, you must run the Update Subledger Accounting Balances process and then view again.
Related Topics

- Supporting References
Glossary

accounting event class
Categories that classify transaction types and group event types for accounting rules.

accounting event type
Represents a business operation that may have an accounting impact.

descriptive flexfield
Expandable fields used for capturing additional descriptive information or attributes about an entity, such as a customer case. You may configure information collection and storage based on the context.

journal batch
An element of a journal entry consisting of the name, source, and accounting period. Used to group journals for processing and easier querying.

journal entry
Point of entry of business transactions into the accounting system. Chronological record, with an explanation of each transaction, the accounts affected, and the amounts to increase or decrease each account.

post
Update account balances by the recorded debit or credit amount in each journal entry to the related accounts in the general ledger.

primary ledger
Main record-keeping ledger.

process category
Group of one or more logically related event classes that can be used to restrict which events are processed by the Create Accounting process.

secondary ledger
An optional, additional ledger that is associated with the primary ledger for an accounting setup. Secondary ledgers can represent the primary ledger’s data in another accounting representation. The Secondary ledger differs in chart of accounts, accounting calendar, currency, subledger accounting method and ledger processing options.

source system
A system that a non-Oracle software provider provides, or an internal system that creates events that the Oracle Fusion Accounting Hub uses.
subledger
A low-level ledger that stores and manages the details that substantiate the monetary value stored in the general ledger. Oracle Fusion Receivables and Oracle Fusion Payables are examples of subledgers.

subledger journal entry
A detailed journal entry generated for a transaction in a subledger application.

subledger journal entry line
An individual debit or credit line that is part of a subledger journal entry.

supporting reference
Stores additional source information about a subledger journal entry line which can be used to establish a subledger balance for source values for an account.