

*Module5*  
*Accounting in ERP Systems*

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# Objectives

After completing this chapter, you will be able to:

- Describe the differences between financial and managerial accounting
- Identify and describe problems associated with accounting and financial reporting in unintegrated information systems
- Describe how ERP systems can help solve accounting and financial reporting problems in an unintegrated system

# Objectives (cont'd.)

- Describe how the Enron scandal and the Sarbanes-Oxley Act have affected accounting information systems
- Explain accounting and management-reporting benefits that accrue from having an ERP system
- Explain the importance of Extensible Business Reporting Language (XBRL) in financial reporting

# Introduction

- In this chapter, you will learn about the activities in the Accounting functional area
- Accounting is tightly integrated with all other functional areas
- Accounting activities are necessary for decision making

# Accounting Activities

- Areas of accounting:
  - Financial accounting
  - Managerial accounting
- **Financial accounting**
  - Documenting **all transactions of a company** that have an impact on the financial state of the firm
  - Using documented transactions to create reports for external parties and agencies
  - Reports, or financial statements, must follow prescribed rules and guidelines of various agencies

# Accounting Activities (cont'd.)

- Common financial statements:  
balance sheets and income statements
- **Balance sheet**
  - Statement that **shows account balances** such as:
    - Cash held
    - Amounts owed to company by customers
    - Cost of raw materials and finished-goods inventory
    - Long-term assets such as buildings
    - Amounts owed to vendors, banks, and other creditors
    - Amounts owners have invested in company
    - Liability-account payable

# Assets vs. Liabilities

- **Assets** add value to your company and increase your company's equity, while **liabilities** decrease your company's value.
- The more your assets balance your liabilities, the stronger the financial health of your business. But if you find yourself with more liabilities than assets, you may be on the border of going out of business.

Examples of assets	Examples of liabilities
Cash	Bank debt
Investments	Loan debt
Machinery/Office equipment	Earnings remaining
Real estate	Taxes payable
Company-owned vehicles	Money owed to suppliers

- *Stockholders' equity* refers to the assets remaining in a business once all liabilities have been settled.
- Contributed Capital (**share capital**) refers to amounts received by the reporting company from transactions with shareholders.



<b>Fitter Snacker Balance Sheet</b> <b>December 31, 2011</b> <b>(in thousands of dollars)</b>		
<b><u>Assets</u></b>		
Cash		\$5,003
Accounts receivable		\$4,715
Inventories		\$9,025
Plant and equipment		\$6,231
Land		\$1,142
Total assets		\$26,116
<b><u>Liabilities</u></b>		
Accounts payable	\$6,400	
Notes payable	\$10,000	
Total liabilities		\$16,400
<b><u>Stockholders' Equity</u></b>		
Contributed capital	\$2,000	
Retained earnings	\$7,716	
Total stockholders' equity		\$9,716
Total liabilities and stockholders' equity		\$26,116

Figure 5-1 Fitter Snacker sample balance sheet

# Accounting Activities (cont'd.)

- **Income statement**
  - **Profit and loss (P&L) statement**
  - Shows company's sales, cost of sales, and profit or loss for a period of time (typically a quarter or year)
- Integrated information system simplifies the process of closing the books and preparing financial statements
- **Managerial accounting:** determining costs and profitability of company's activities

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Figure 5-2 Fitter Snacker sample income statement

# Accounting Activities (cont'd.)

- Quarterly financial statement
  - Close books
  - Closing entries to nominal accounts
  - Nominal accounts – **zero balance to start next cycle**
  - Ensure accounts accurate and up-to-date
  - “Adjusting” entries
- Integrated information system advantage
  - Simplifies process of closing books and preparing financial statements

System Help

**Financial Statements**

**Fitter Snacker**

FS 10 Ledger  
 USD Currency type Company code currency  
 2011.01 -2011.16 Reporting periods  
 2010.01 -2010.16 Comparison periods

F.S. item/account	Tot.rpt.pr	tot.cmp.pr	Abs. diff.
Assets	26,116,815.00	25,533,531.00	583,284.00
Cash & Cash Equivalents	5,003,182.00	4,982,485.00	20,697.00
Inventories	9,025,081.00	8,761,907.00	263,174.00
Accounts Receivable	4,715,394.00	4,374,098.00	341,296.00
Property, Plant & Equipment	7,373,158.00	7,415,041.00	41,883.00
Liabilities/Equity	26,116,815.00-	25,533,531.00-	583,284.00-
Current Liabilities	6,400,158.00-	5,984,730.00-	415,428.00-
Long-term Liabilities	10,000,782.00-	11,289,379.00-	1,288,597.00-
Equity	9,715,875.00-	8,259,422.00-	1,456,453.00-
Profit & Loss Statement	3,433,353.00	2,983,945.00	449,408.00
Net Income After Taxes	3,433,353.00	2,983,945.00	449,408.00
Income Before Taxes	4,577,589.00	4,011,598.00	565,991.00
Corporate Tax	1,144,236.00-	1,027,653.00-	116,583.00-

Balance Sheet

P&L statement

Comparison of current year to previous year

SAP AB1 (2) 905 ab1 INS

Figure 5-3 Balance sheet and income statement for Fitter Snacker in SAP ERP system

# Accounting Activities (cont'd.)

- Managerial accounting
  - Determine costs and profitability of company's activities
  - Provide managers with detailed information
    - Informed decisions
    - Create budgets
    - Determine profitability
  - Information that managers use to control **day-to-day activities, develop long-term plans**

# Using ERP for Accounting Information

- Problems associated with unintegrated systems
  - Data sharing usually did not occur in real time
    - Accounting's data were often out of date
  - Accounting personnel had to do significant research
- ERP system, with its **centralized database**, avoids these problems
- In traditional accounting, company's accounts are kept in a record called a **general ledger**

# Using ERP for Accounting Information (cont'd.)

- In the SAP ERP system, input to general ledger occurs simultaneously with business transactions
- Many SAP ERP modules cause transaction data to be entered into general ledger, including:
  - Sales and Distribution (SD)
  - Materials Management (MM)
  - Financial Accounting (FI)
  - Controlling (CO)
  - Human Resources (HR)
  - Asset Management (AM)



# Operational Decision-Making Problem: Credit Management

- Unintegrated information system
  - Out-of-date or inaccurate accounting data can cause problems when a company is making operational decisions
- Industrial credit management
- Fitter Snacker's credit management procedures
- Credit management in SAP ERP

# Industrial Credit Management

- Credit management requires a good balance between:
  - Granting **sufficient credit to support** sales *and*
  - Making sure that the company does not lose too much money
- **Setting a limit** on how much money a customer can owe at any one time
  - Monitoring that limit as orders come in and payments are received

# Industrial Credit Management (cont'd.)

- Sales representative needs to be able to review an **up-to-date accounts** receivable balance when an order comes in
- Problems arise if **Marketing and Accounting** have unintegrated information systems
  - Less than full cooperation on updates
- Problems should not arise with an integrated information system
  - Accounts receivable is immediately updated

# Fitter Snacker's Credit Management Procedures

- FS sales clerk refers to a **weekly printout** of a customer's current balance and credit limit to see if credit should be granted
- Sales data are transferred to Accounting by disk three times a week
- Accounting clerk can use sales input to prepare a customer invoice
- Accounting must make **any adjustments for partial shipments** before preparing the invoice
- Accounting clerks process customer payments

# Credit Management in SAP ERP

- SAP ERP would allow FS to set a credit limit for each customer
- Company can configure any number of credit-check options in SAP ERP system
- Advantages of using SAP ERP to manage credit
  - Process is automated
  - Data are available in real time

# Product Profitability Analysis

- Business managers use accounting data to perform **profitability analyses** of a company and its products
- When data are **inaccurate or incomplete**, the analyses are flawed
- Main reasons for inaccurate or incomplete data
  - Inconsistent recordkeeping
  - Inaccurate inventory costing systems
  - Problems consolidating data from firms

Customer Credit Management Change: Overview

Administrative data

Customer: 201 Health Express

Credit control area: FS FS Credit Control Area

Currency: USD

Status

Credit limit: 1,000.00

Credit exposure: 590.00

Cred.lim.used: 59.00 %

Horizon: 03/01/2012

Dunning data

Dunning Area: ☐

Last dunned:

Leg.dunn.proc.:

Dunning level: 0

Payment history/arrears

With cash disc.: 0.00 0

W/o cash disc.: 0.00 0

Payment data

DSO: 0

Clearing amount: 0.00

Author.deduct.: 0.00

Unauthor.deduc.: 0.00

Control

Risk category: Z00

Last int.review:

☐ Blocked

Cred.rep.grp:

Payment index:

Rating:

Last ext.review:

Monitoring:

Credit limit

Amount of credit used

Figure 5-6 Credit management for Health Express

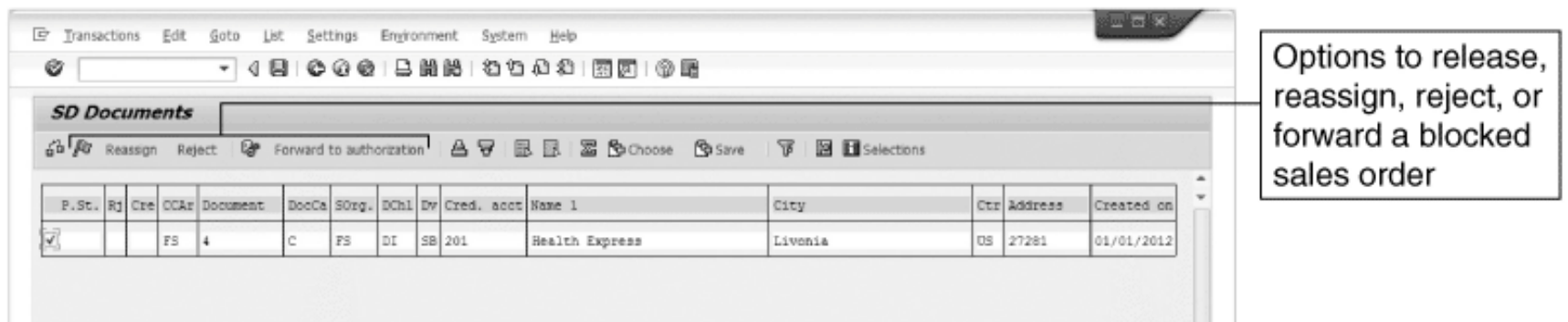


Figure 5-7 Blocked sales order



# Inconsistent Recordkeeping

- Each of FS's marketing divisions maintains its own records and keeps track of sales data differently
- Paper records might be inaccurate or missing, making validity of the final report questionable
- Without integrated information systems, accounting and reporting to management requires:
  - Working around limitations of information systems to produce useful output
- ERP system minimizes or eliminates these problems

# Inaccurate Inventory Costing Systems

- Correctly calculating inventory costs
  - One of the most important and challenging accounting **tasks in any manufacturing company**
- Inventory cost accounting background
  - Manufactured item's cost has three elements:
    - Cost of raw materials
    - Cost of labor employed directly in production of item
    - **Overhead:** all other costs (It is important for budgeting purposes but also for determining how much a company must charge for its products or services to make a profit)

# Inaccurate Inventory Costing Systems (cont'd.)

- ERP and inventory cost accounting
  - Many companies with unintegrated accounting systems analyze their cost variances infrequently
    - Often, they do not know how much it actually costs to produce a unit of a product
  - If FS had an ERP system, employees throughout the company would have recorded costs in a company-wide database as they occurred
  - ERP system configurations allow analysts to track costs using many bases

# Inaccurate Inventory Costing Systems (cont'd.)

- Product costing example
  - Suppose Fitter Snacker wishes to **update standard costs** for NRG-A bars
  - Product cost analysis for NRG-A bar
- Product cost analysis in SAP ERP
  - **Product cost variant**: method for developing a product cost in an ERP system

NRG-A Bar Product Cost Analysis (7 cases)				
Ingredient	Unit of measure	NRG-A	Cost per unit of measure	Direct material cost
Oats	lb	300	\$0.20	\$60.00
Wheat germ	lb	50	\$0.30	\$15.00
Cinnamon	lb	5	\$3.00	\$15.00
Nutmeg	lb	2	\$4.50	\$9.00
Cloves	lb	1	\$5.50	\$5.50
Honey	gal	10	\$6.40	\$64.00
Canola	gal	7	\$1.70	\$11.90
Vit./min. powder	lb	5	\$18.45	\$92.25
Carob chips	lb	50	\$2.10	\$105.00
Raisins	lb	50	\$3.20	\$160.00
Total direct material cost				\$537.65
Production overhead cost (100% of Total direct material)				\$537.65
Direct labor				54.50
Cost of goods manufactured (COGM)				1,129.80
Sales and administrative costs (30% of COGM)				338.94
Cost of goods sold (COGS)				1,468.74
COGM per case				\$161.40
COGS per case				\$209.82

Figure 5-8 Product cost analysis for NRG-A bar

**Create Material Cost Estimate with Quantity Structure**

Material: F100 NRG-A  
Plant: PT

Costing Structure Off Detail List Off Hold

Costing Data Dates Qty Struct. Valuation History Costs

Costs Based On: Costing Lot Size 1 CS

Cost Component View	Total Costs	Fixed Costs	Variable	Currency
Cost of Goods Manufactur...	76.43	0.00	76.43	USD
Cost of Goods Sold	107.14	0.00	107.14	USD
Sales and Administration C...	30.71	0.00	30.71	USD
Inventory (Commercial)	0.00	0.00	0.00	USD
Inventory (Tax-Based)	0.00	0.00	0.00	USD

Itemization for material F100 in plant PT

Item	Resource	Cost Element	Total Value	Fixed Value	COGS	Quantity	Unit
1	PT S200	720100	76.43	0.00	USD	71.429	LB
			76.43	0.00	USD		

Materials used in product cost calculation

Product cost results (COGM and COGS)

Figure 5-9 Product cost analysis result in SAP ERP

# Companies with Subsidiaries

- **Account balances for each entity** must be compiled and forwarded to the home office
- Consolidated statement for the company as a whole must be created
- Currency translation
  - Problems when **currency translation** is needed for a subsidiary's accounts
- Intercompany transactions
  - Transactions that occur between companies and their subsidiaries

Example: Jio belongs to the Reliance Group.

# Management Reporting with ERP Systems

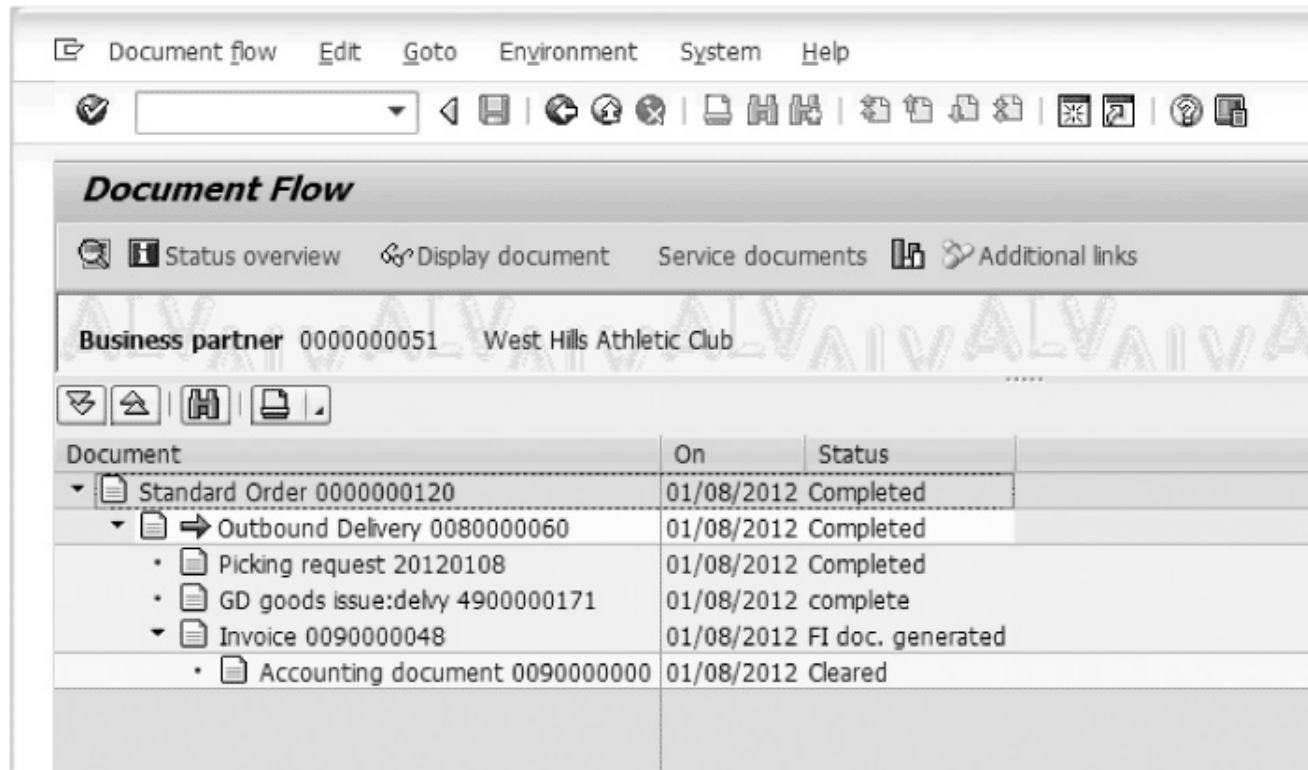
- Generating the right reports for the right situation is often challenging
- Without an ERP system, the job of **tracking all the numbers** that need to go into a report is a monumental undertaking
- With ERP system, vast amount of information is available for reporting purposes



# Document Flow for Customer Service

- With an ERP system, all transactions in all areas of a company **get posted in a centralized database**
- Each transaction posted in SAP ERP gets its **own unique document number**
  - Allows **quick access** to the data
- In SAP ERP, document numbers for related transactions are associated in the database
  - Provides an electronic audit trail

# Document Flow for Customer Service (cont'd.)



The screenshot shows the SAP Document Flow interface. At the top is a menu bar with 'Document flow', 'Edit', 'Goto', 'Environment', 'System', and 'Help'. Below the menu is a toolbar with various icons. The main area is titled 'Document Flow' and contains a sub-menu with 'Status overview', 'Display document', 'Service documents', and 'Additional links'. The business partner is '0000000051 West Hills Athletic Club'. Below this is a table showing the document flow.

Document	On	Status
Standard Order 0000000120	01/08/2012	Completed
Outbound Delivery 0080000060	01/08/2012	Completed
Picking request 20120108	01/08/2012	Completed
GD goods issue:delvry 4900000171	01/08/2012	complete
Invoice 0090000048	01/08/2012	FI doc. generated
Accounting document 0090000000	01/08/2012	Cleared

Figure 5-10 Document flow of a transaction in SAP ERP

# Built-In Management-Reporting and Analysis Tools

- Accounting records maintained in the common database
- Advantage of using a database is the ability to query the records to:
  - Produce standard reports
  - Answer ad hoc questions
- SAP provides a **data warehouse** within each major module
  - Data warehouse: repository for data from various sources

# The Enron Collapse

- October 16, 2001: Enron was one of the world's largest electricity and natural gas traders
  - Reported a \$618 million third-quarter loss and disclosed a \$1.2 billion reduction in shareholder equity
- U.S. Securities and Exchange Commission (SEC) inquiry into possible conflict of interest related to company's dealings with partnerships run by CFO Fastow

# The Enron Collapse (cont'd.)

- Volume of financial contracts was far greater than volume of contracts to actually deliver commodities
- Some **partnerships were faked** to mask billions of dollars in debt
- Enron's financial statements had been audited by Arthur Andersen, a highly regarded accounting firm
- Andersen employees on the Enron engagement team were instructed to destroy documentation relating to Enron

# Outcome of the Enron Scandal

- **Shareholders lost** an estimated \$40 billion dollars
- Thousands of workers **lost their jobs**
- 31 individuals were either **charged or pled guilty** to criminal charges
- Judges convicted accounting firm Arthur Andersen for obstructing justice by destroying Enron documents
- U.S. Congress passed Sarbanes-Oxley Act of 2002
  - Act was designed to prevent the kind of fraud and abuse that led to the Enron downfall

# Key Features of the Sarbanes-Oxley Act

- Designed to encourage top management accountability in firms that are publicly traded in the United States
  - Financial statements filed with the Securities and Exchange Commission must include a statement signed by the chief executive officer and chief financial officer, certifying that the financial statement complies with SEC rules

# Implications of the Sarbanes-Oxley Act for ERP Systems

- To meet the internal control report requirement, a company must:
  - Document the controls that are in place
  - Verify that the controls are not subject to error or manipulation
- Companies with ERP systems in place will have an easier time complying with the Sarbanes-Oxley Act than will companies without ERP



# Archiving

- SAP ERP software offers very few ways to delete items
- Data are removed from SAP ERP system only after they have been recorded to media (tape backup, DVD-R) for permanent storage
- **Archive:** permanent storage
- SAP ERP systems keep track of when data are created or changed
  - Change Record

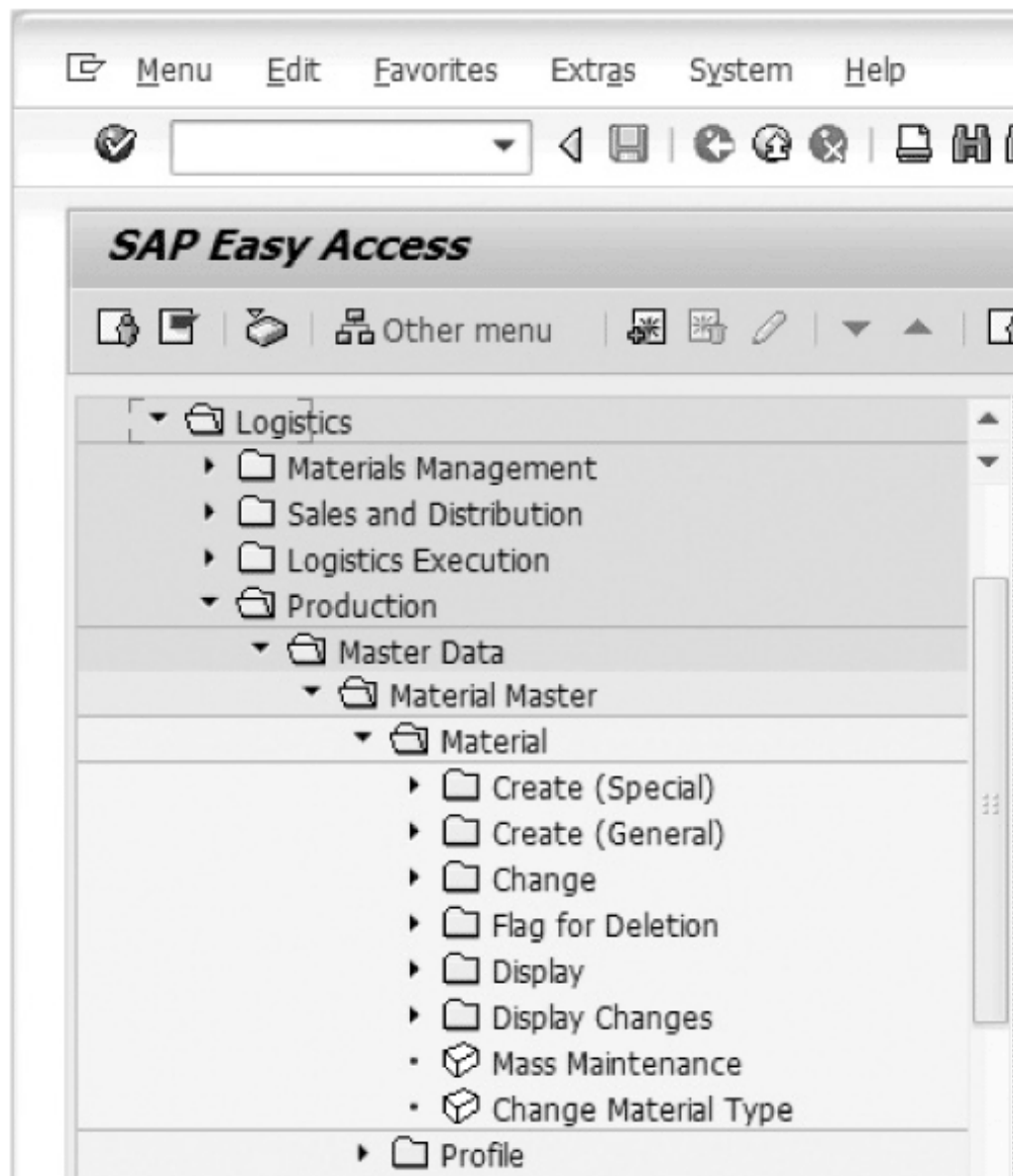


Figure 5-11 Transaction options for material master data

# Archiving (cont'd.)

Change Material 00R380 (Basic Data 1, Raw materials)

Material R380 Oats  
 Industry sector 1 Retail  
 Material type ROH Raw materials  
 Low-level code 002  
 Created by BRET on 07/12/04  
 Last changed by AUDREY on 02/01/12

Status information:

No deletion flags or locks exist

Client level:

Status description	Created On	Created by	Last Chg.	Changed by
Purchasing	07/12/2004	CHARLES	01/08/2008	CHARLES
Basic data	07/14/2004	CINDY	04/28/2010	CINDY
Storage	08/11/2004	AUDREY	02/01/2012	AUDREY

✓ [Icons]

Figure 5-12 Change Record for material master

# User Authorizations

- SAP ERP has sophisticated user administration tools that allow different levels of authorization management
  - Ensure that employees **can perform only the transactions required** for their jobs
- Profile Generator
  - Provides a simple method for selecting functions that a user should be allowed to perform

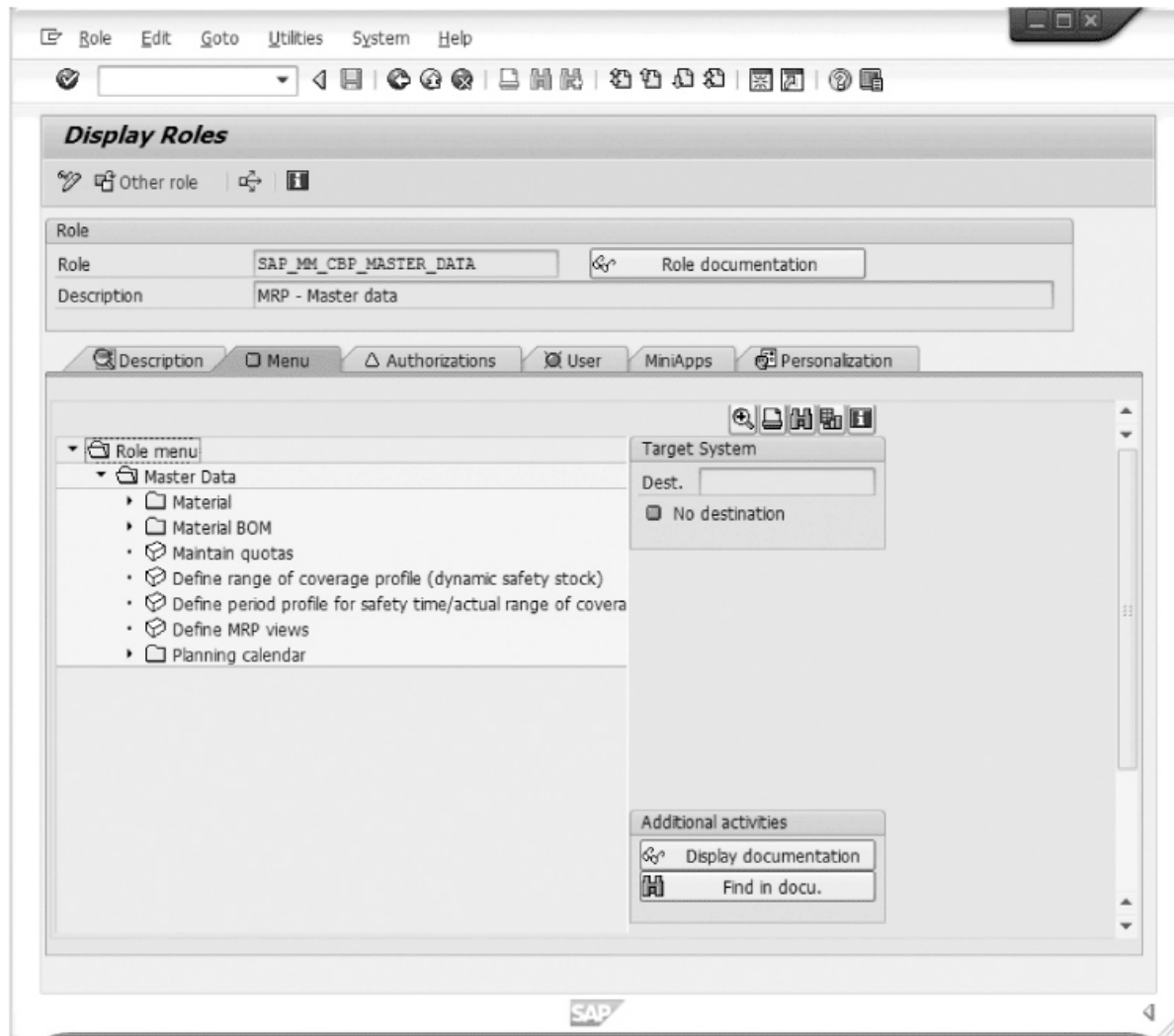


Figure 5-13 Display Roles screen in SAP

# Tolerance Groups

- **Setting limits** on the size of transaction an employee can process
  - In an SAP ERP system, this is done using tolerance groups
- Tolerance groups
  - Preset limits on an employee's ability to post transactions
  - Set limits on the dollar value for a single item in a document as well as the total value of document

Table View Edit Goto Selection Utilities System Help

**Change View "FI Tolerance Groups For Users": Details**

New Entries

Group

Company code FS Fitter Snacker Kalamazoo

Currency USD

Upper limits for posting procedures

Amount per document	1,000.00
Amount per open item account item	1,000.00
Cash discount per line item	2.000 %

Permitted payment differences

	Amount	Percent	Cash discnt adj.to
Revenue	10.00	1.0 %	10.00
Expense	10.00	1.0 %	10.00

No group specified, so this is the default tolerance

Default setting allows posting of documents for \$1,000 or less

Payments can differ by \$10 or 1%

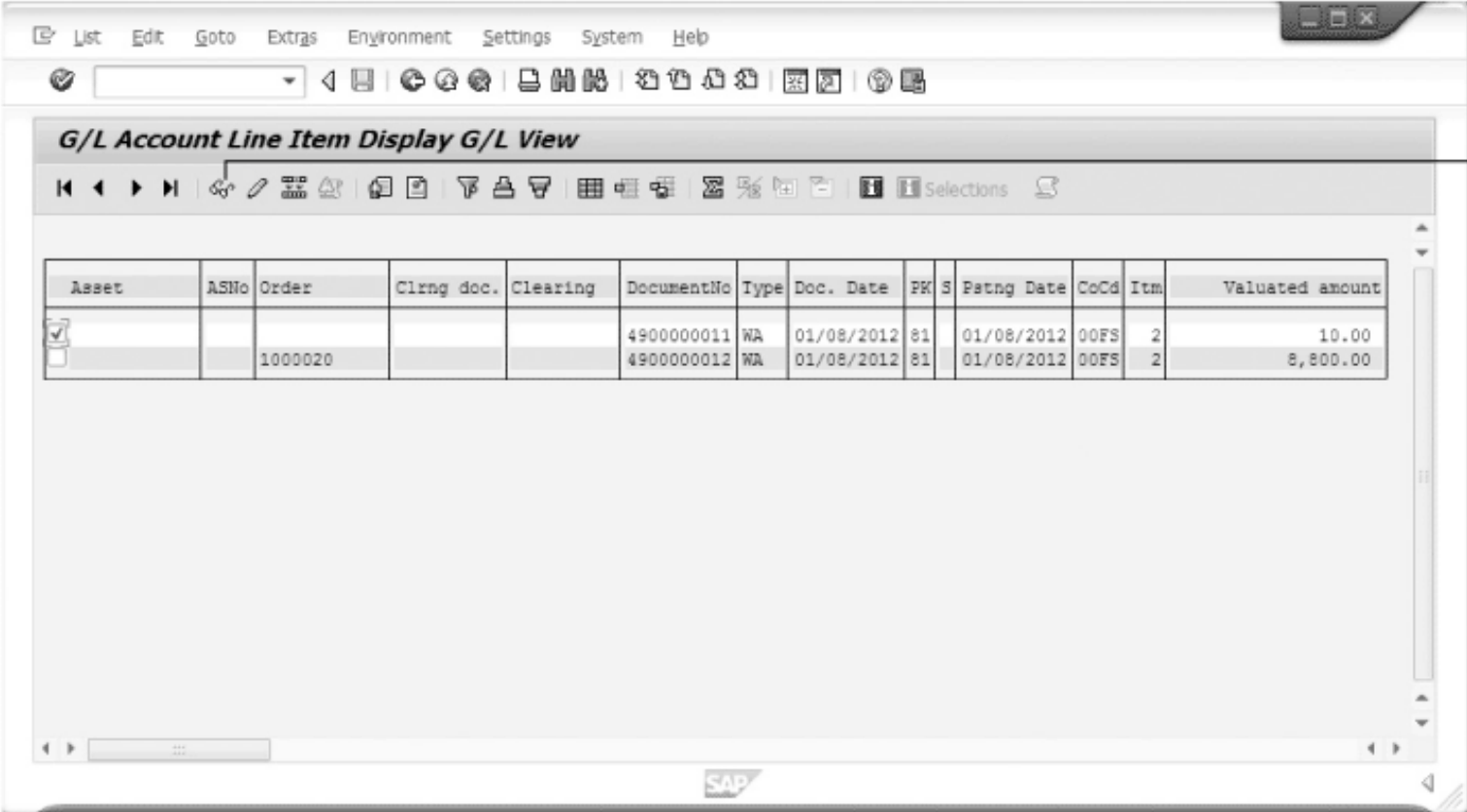
Figure 5-14 Default tolerance group

# Financial Transparency

- ERP systems provide the ability to **drill down from a report to the source documents** (transactions) that created it
  - Makes it easier for auditors to confirm the integrity of reports
- With a properly configured and managed ERP system, there are direct links between the company's financial statements and individual transactions that make up the statements
  - **Fraud and abuse** can be detected more easily



# Financial Transparency (cont'd.)

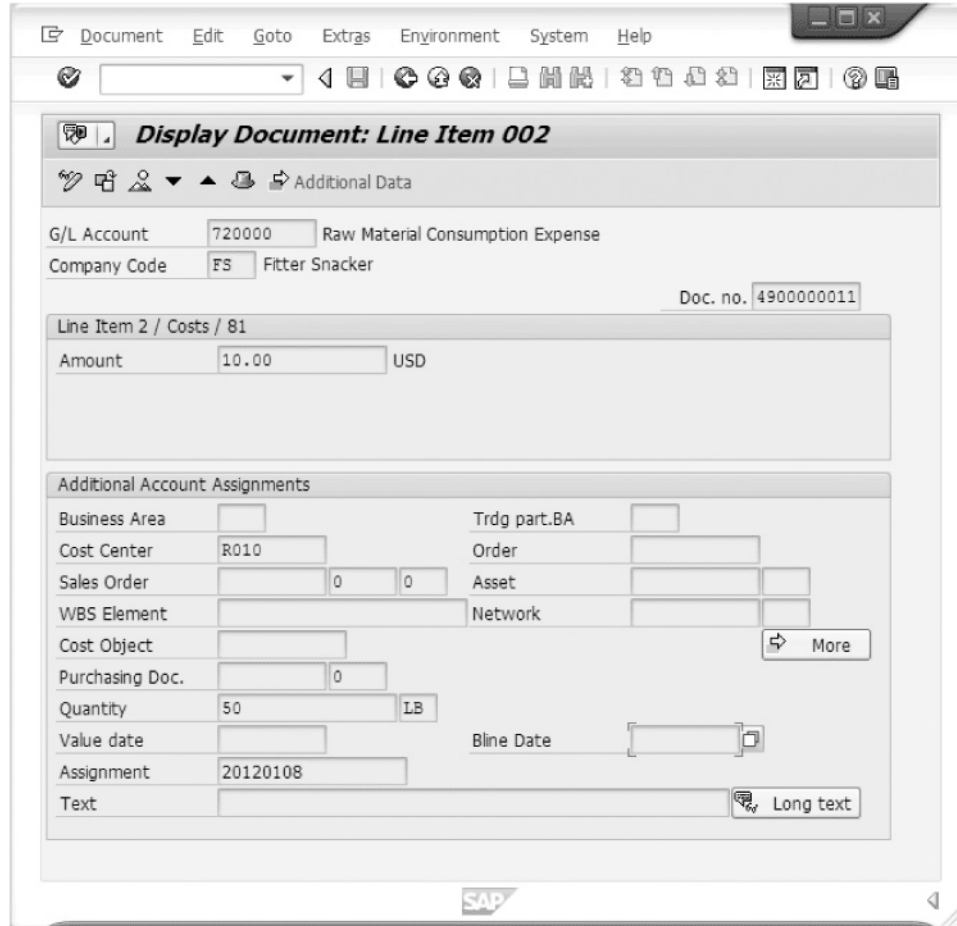


The screenshot shows the SAP 'G/L Account Line Item Display G/L View' window. It features a menu bar (List, Edit, Goto, Extras, Environment, Settings, System, Help) and a toolbar with various icons. A 'Detail button' is highlighted on the right. The main area contains a table with columns: Asset, ASNo, Order, Clrng doc., Clearing, DocumentNo, Type, Doc. Date, PK, S, Pstng Date, CoCd, Itm, and Valuated amount. Two rows of data are visible, both for Order 10000020. The first row has DocumentNo 4900000011, Type WA, Doc. Date 01/08/2012, PK 81, Pstng Date 01/08/2012, CoCd 00FS, Itm 2, and a Valuated amount of 10.00. The second row has DocumentNo 4900000012, Type WA, Doc. Date 01/08/2012, PK 81, Pstng Date 01/08/2012, CoCd 00FS, Itm 2, and a Valuated amount of 8,800.00. The SAP logo is at the bottom center.

Asset	ASNo	Order	Clrng doc.	Clearing	DocumentNo	Type	Doc. Date	PK	S	Pstng Date	CoCd	Itm	Valuated amount
<input checked="" type="checkbox"/>		10000020			4900000011	WA	01/08/2012	81		01/08/2012	00FS	2	10.00
		10000020			4900000012	WA	01/08/2012	81		01/08/2012	00FS	2	8,800.00

Figure 5-16 Documents that make up G/L account balance for raw material consumption

# Financial Transparency (cont'd.)



The screenshot shows the SAP 'Display Document: Line Item 002' window. The menu bar includes Document, Edit, Goto, Extras, Environment, System, and Help. The toolbar contains various icons for document navigation and printing. The main content area is divided into several sections:

- Document Header:** G/L Account: 720000, Raw Material Consumption Expense, Company Code: FS, Fitter Snacker, Doc. no.: 4900000011.
- Line Item 2 / Costs / 81:** Amount: 10.00, USD.
- Additional Account Assignments:** A table of fields for detailed accounting data.

Additional Account Assignments	
Business Area	Trdg part.BA
Cost Center	R010
Sales Order	0 0
WBS Element	Network
Cost Object	More
Purchasing Doc.	0
Quantity	50 LB
Value date	Line Date
Assignment	20120108
Text	Long text

Figure 5-17 Details on \$10.00 line item in G/L account for raw material consumption

# Trends in Financial Reporting (XBRL)

- Extensible Business Reporting Language (XBRL)
  - Extensible Markup Language (XML) coded data directly from web page into database
  - Reports **processed faster and validated easier**
  - ERP systems accept data in XML and XBRL
  - **XBRL**, or Extensible Business Reporting Language, is an XML standard for tagging business and financial reports to increase the transparency and accessibility of business information by using a uniform format.

# XML vs. HTML

Key Attributes	XML	HTML
Full Form	Extensible markup language.	Hyper text markup language
Focus on	What data is about ? Describe the data.	How data looks like Displaying data
Tag type	User Defined	Predefined
Data Storage	Stored in separate xml file.	Stored in the Tags
Case sensitive	Yes	No
Extension	.xml	.html and .htm

# XML vs. HTML

Key Attributes	XML	HTML
Tag Nature	Must be close	Not all to be close
Example	<pre>&lt;xml version="1.0" &gt; &lt;person&gt;   &lt;name&gt; Sobhit&lt;/name&gt;   &lt;roll&gt;16370&lt;/roll&gt;   &lt;sex&gt; Male&lt;/sex&gt;   &lt;student&gt; Engg&lt;/student&gt;   &lt;Branch&gt;CSE&lt;/branch&gt; &lt;/person&gt;</pre>	<pre>&lt;html&gt; &lt;head&gt;&lt;title&gt;MyPage &lt;/title&gt; &lt;/head&gt; &lt;body align="center"&gt; &lt;h1&gt;Welcome to the HTML&lt;/html&gt; &lt;/body&gt; &lt;/html&gt;</pre>

## HTML

- i) Display Data (Look and Feel).
- ii) Markup language itself
- iii) Not Case sensitive
- iv) Predefined Tags
- v) Static

eg:- `<html>` } **Predefined Tag**  
`<body>`  
`<p> HTML INTRO`  
`</p>` **display**  
`</body>`  
`</html>`

## XML

- i) Transport and Store the data.
- ii) Provide framework to define markup languages.
- iii) Case-Sensitive
- iv) Can Create own tags
- v) Dynamic

eg:- `<college>` } **Custom tags**  
`<class>`  
`<Name>` `</Name>`  
`</class>` **transport**  
`</college>`

# Summary

- Companies need accounting systems to record transactions and generate financial statements
- Unintegrated information systems
  - Accounting data might not be current
    - Can cause problems for sales representatives trying to make operational decisions
  - Data can be inaccurate
    - Can affect decision making and therefore profitability

# Summary (cont'd.)

- Closing the books at the end of an accounting period can be difficult with an unintegrated IS, but is relatively easy with an integrated IS
  - Closing the books means zeroing out temporary accounts
- Using an integrated IS and a common database to record accounting data has important inventory cost-accounting benefits
  - Can lead to more accurate product cost calculations
  - Can help managers determine which products are profitable and which are not



# Summary (cont'd.)

- Use of an integrated system and a common database to record accounting data has important management-reporting benefits
  - Built-in drill-down and query tools available
- Sarbanes-Oxley Act, 2002 U.S. federal regulation
  - Written and passed in the wake of Enron collapse
  - Promoted management accountability by requiring extra financial approval and reporting
  - ERP systems can help companies meet the requirements of this legislation

# Summary (cont'd.)

- Trends in financial reporting
  - XBRL
  - XML
  - ERP systems accept data in XML and XBRL into database