Summary of reports based on SAP transaction
FAGLL03 - GL Account Line Item

General Ledger report is the most comprehensive detail listing for any company which contains data from all departments.
We can get insights for all financial sections and processes to support decissions and to follow the actions.
Below we present possible analysis with explanations in the next pages.
Other reports can be designed based on available data and customer requirements.

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Analysis period	01.01.2020	to	31.01.2020	January 2020
Extract date	06.02.2020			

01 Cost Center Hierarchy

We provide two reports:
01. Cost per Income Statement element, a model that is proposed by us and can be changed.
02. Monthly amounts per Cost Center Hierarchy
The purpose of these reports is to understand the cost structure, to present variances and to help reduce / control costs.

** all amounts are in 000 RON*

	Cost							
Type of Cost	**FI**	**CO**	**HR**	**IT**	**Log**	**Qual**	**Sales**	**Total**
Total Cost								
Direct Cost								
Wages								
Raw materials								
Other material expenses								
Capital adjustments								
External services								
Services performed by third parties								
Movements, removals and transfers								
Rent								
Telecommunications and mail								
Staff training								
Maintenance and repairs								
Taxes								
Protocol, advertising and advertising								
Insurance								
Banking services								
Other expenses								
Transport of goods and personnel								

FI	Finance
CO	Controlling
HR	Human Resources
IT	Information and Technology
Log	Logistics
Qual	Quality
Sales	Sales

01 Cost Center Hierarchy

** all amounts are in 000 RON*

Cost Center Hierarchy		Cost												
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
123	**Logistics**													
1235	Warehouse													
1236	Import - Export													
1237	Sales Scheduling													
1238	Material Planning													
1239	Packaging													
1240	Production Planning													
201	**Finance**													
2012	Acounts Payable													
2013	Accounts Receivabe													
2014	Asset Management													
2015	Claim Management													
2016	Treasury													
2017	Tax													

02 Profit Center and General Ledger account

We present monthly results per Profit Center, Income Statement element and GL Account with comments and explanations.
In this analysis we see amounts and weights for domestic / foreign sales, discounts, intercompany.
Another possible report is to present data from past months or years and to compare with current period.

** all amounts are in 000 RON*			January 2020				
FS Item	**GL Account Code**	**GL Account Description**	**Profit Center 01**	**Profit Center 02**	**Profit Center 03**	**Profit Center 04**	**Total**
50000000		Sales					
51000000		**Domestic**					
51100000	70100000	Production					
51200000	70700000	Merchandise					
51300000	70400000	Services					

We can present Profit Centers per column and per line the Income Statement elements.

	Sales		
Profit Center	**Production**	**Merchandise**	**Services**
Profit Center 01			
Profit Center 02			

03 Customers: Sales and Negative postings

This analysis is used to compare customers, to see monthly variances and to understand the importance of top customers.
Below table is based on postings from Sales GL accounts (that starts with 7*) and Offsetting account type D - Customers.
Customer name is from transaction S_ALR_87012179 - Customer List.

** all amounts are in 000 RON*

		Sales												
Code	**Customer**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
100000	Customer 01													
200000	Customer 02													
300000	Customer 03													
	TOTAL													

Negative posting indicates that the transaction figures for the line item are reversed and should be analyzed because represent a decrease in sales, we can build a report also per customer.
We use the flag X from column Negative posting and we present the amounts per Document Type.

** all amounts are in 000 RON*

		Negative posting												
Document Type		**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
DG	Credit memo													
DS	Reversal Customer													
DU	Reversal Customer													
	TOTAL													

04 Exchange rate impact

We present sales in document currency, local currency (RON) and reporting currency (EUR).
Based on Budget Exchange Rates we recompute the amounts and we calculate the impact on sales.

** all amounts are in 000*

		Sales in Local Currency												
Currency	**Document currency**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
EUR	Euro													
USD	United States dollar													
RON	Romanian leu													
	TOTAL													

		Sales in Document Currency												
Currency	**Document currency**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
EUR	Euro													
USD	United States dollar													
RON	Romanian leu													

		Sales at Budget Rate													
Currency	**Document currency**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**	**Rate**
EUR	Euro	-	-											-	4.9
USD	United States dollar	-	-											-	3.5

Impact in Local Currency															
EUR	Euro	-	-											-	
USD	United States dollar	-	-											-	
	TOTAL	**-**	**-**											**-**	

05 Users and timing of postings

In this sales analysis we present users who posted documents to be used for controlling and evaluation of employees.
Amounts per week and hours interval is used to understand the process and workload.
Also this table can be used to track employees turnover, to see new employees and those who left the firm.

** all amounts are in 000 RON*

		Sales												
User	**Name**	**Jan**	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Total**
User 01	Andrew													
User 02	Tom													
User 03	Daiana													
	TOTAL													

** all amounts are in 000 RON*

	Sales												
Week	**00:00 to 02:00**	**02:00 to 04:00**	**04:00 to 06:00**	**06:00 to 08:00**	**08:00 to 10:00**	**10:00 to 12:00**	**12:00 to 14:00**	**14:00 to 16:00**	**16:00 to 18:00**	**18:00 to 20:00**	**20:00 to 22:00**	**22:00 to 24:00**	**Total**
Wee01													
Wee02													
Wee03													

06 Terms of Payment: Receivables and Payables

This report is used to review the master data and to compare payment terms between customers and suppliers.
For cash flow improvements we can prepare other reports to see details at partner level.
As an indicator is important to compare payment terms used exclusively.
Another KPI is the percentage of documents posted with omnipresent payment terms and those with exclusive payment terms.

** all amounts are in 000 RON*

			Total		Sales			Purchases		
No	Term of Payment		Sales	Purchases	Acc 01	Acc 01	Acc 01	Acc 01	Acc 01	Acc 01
1	Code 01	Within 30 days								
2	Code 02	Within 45 days								
3	Code 03	Within 60 days								
4	Code 04	Within 90 days								
5	Code 05	Within 10 days 2 % cash discount								
6	Code 06	Within 30 days 2 % cash discount								
7	Code 07	Before of 20 of the next month								
8	Code 08	30 days after Invoice Date								
9	Code 09	45 days after Invoice Date								

07 Debit = Credit correspondences for Cash Flow

We present an overview for Bank accounts postings and Offsetting account type, other accounts can be added.
This analysis is used to understand the correspondences and to check accounting policies.
For controlling purposes is important to investigate one-off postings and new accounts.

				Amounts in '000 and Local Currency (RON)											
Dr			Cr	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
512	Bank	411	Receivable												
512	Bank	421	Tax liabilities												
512	Bank	766	Financial income												
512	Bank	581	Internal Transfers												
401	Payable	512	Bank												
627	Banking services	512	Bank												
665	Financial expenses	512	Bank												
581	Internal Transfers	512	Bank												
			Net Cash												

08 Intercompany transactions (related parties)

This table is used to analyze transactions with related parties and to support the consolidation of financial statements.
Can be used for audit purposes, to send confirmation letters or for transfer pricing procedures.
Related Parties are defined in field Trading Partner or we can use a list from Customer and Vendor master data.
Is important to present year to date figures and to investigate negative amounts.
For a group of companies we can implement a report on all companies if we have difference between accounting systems and a report can be defined also for balance sheet accounts.

** all amounts are in 000 RON*

			Sales												
Company Code	Customer Code	Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
RO01	10010	Company 01													
IT01	20020	Company 02													
GB01	30030	Company 03													

			Purchase												
Company Code	Customer Code	Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
RO01	10010	Company 01													
IT01	20020	Company 02													
GB01	30030	Company 03													

09 Document Type and Reference Transaction

We present the number of transactions per document type and reference transactions.
This is used for understanding purposes and to identify wrong postings. This data can be used in analysis with other fields based on requirements.
As an indicator we check the relevance of exclusively used elements with rarely use

			Count number of documents												
No	Document Type		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	WA	Goods Issue													
2	SA	G/L Account Document													
3	CO	Accounting document													
4	RE	Invoice - Gross													
5	SB	G/L Account Posting													
6	RV	Billing doc.transfer													
7	WL	Goods Issue/Delivery													
8	KZ	Vendor Payment													
9	WE	Goods Receipt													
10	DZ	Customer Payment													
		Total													

			Count number of documents												
No	Reference Transaction		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	MKPF	Material document													
2	RMRP	Invoice receipt													
3	VBRK	Billing document													
4	AMDP	Depreciation posting													
		Total													

10 Business Transaction

Data from the different SAP application areas is subdivided into transactions according to business views.
Business Transaction codes can be used to analyze specific processes

Income Statemen Accounts			Number of documents												
No	Business Transaction		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	KOAE	Actual settlement													
2	RFBU	FI: Postings													
3	RFT1	Travel expenses													
4	RMBL	Material debit / credit													
5	RMPR	Change in material price													
6	RMRP	Incoming invoice													
7	RMRU	Confirm order													
8	RMWA	Goods Movement													
9	RMWE	Goods receipt for purchase order													
10	RMWF	Goods receipt for production order													
11	RMWI	Inventory difference													
12	RMWL	Goods issue delivery													
13	SD00	Billing document													
		Total													