

# Bank Accounting

F105

# Course Agenda

- Course Agenda
  - Start time
  - Break time
  - Prayer break
  - End time

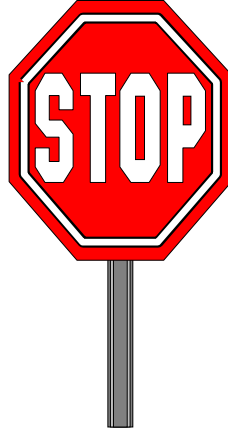
# Course Outline

- Course Outline
  - Finance Organizational structures & Master data in Bank Accounting
  - Cash journal (Petty Cash Transactions)
  - Manual and Automatic Bank Statement Entry

# Course Prerequisites

## ☐ Course Prerequisites

- ☐ Basic knowledge of personal computer operation
- ☐ SAP Navigation and Basics
- ☐ Basic knowledge and experience in General Ledger Accounting



# Unit 1 : Finance Organizational Structures

- ❖ Client Structure
- ❖ Controlling Area
- ❖ Chart of accounts
- ❖ Company Code
- ❖ Cost Controlling Objects
- ❖ Master data in Bank Accounting


# Course Objectives

☐ **Upon completion of this course, you will be able to:**

- ☐ Explain the function of Bank Master Data Understand the functions of Bank Accounting,
- ☐ Post Cash Journal Documents
- ☐ Reverse Cash Journal Documents,
- ☐ Carry out Bank Reconciliations

# Table Of Contents

## Course Structure



Finance Organizational structure & Master Data in Bank Accounting



Cash Journal (Petty Cash Transactions)

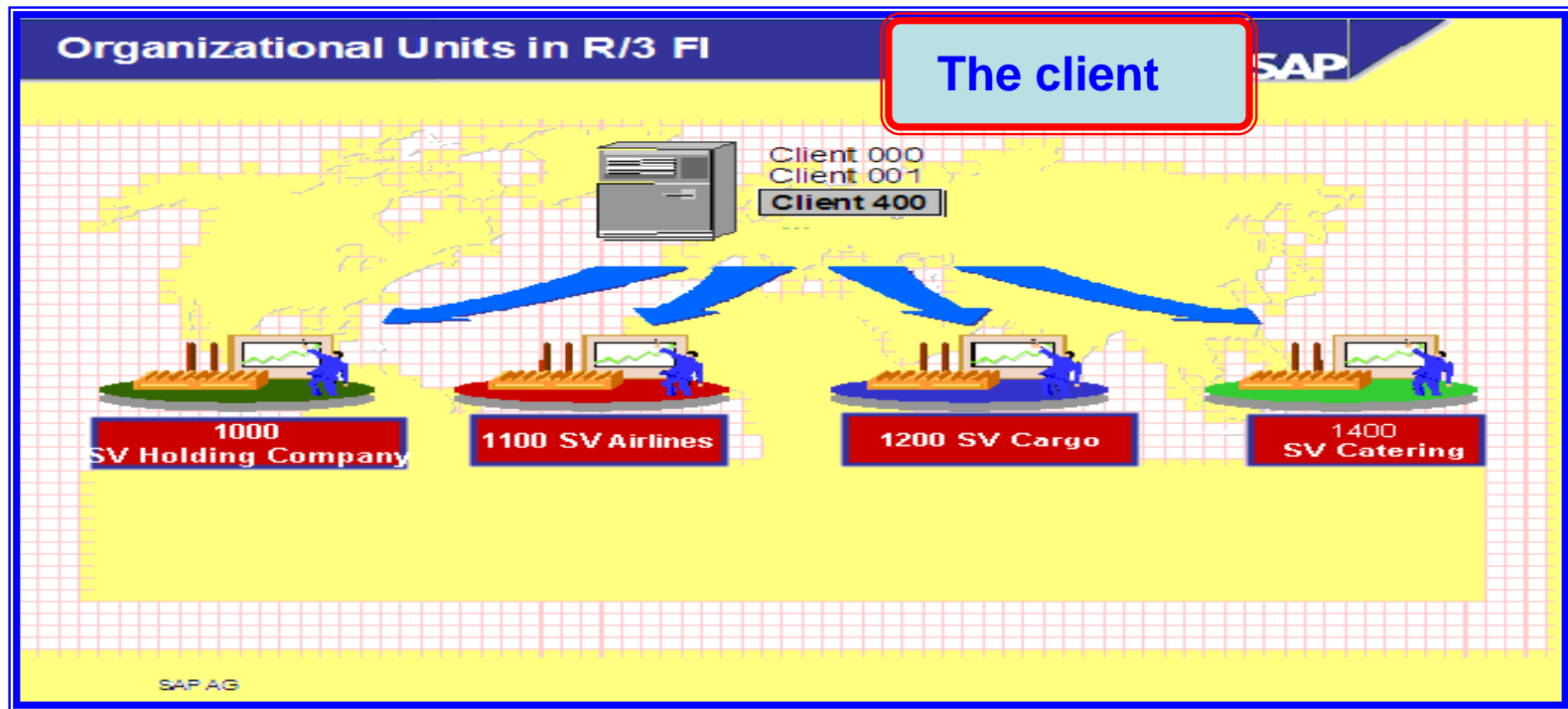


Manual and Automatic Bank Statement

# Organizational Structure - Objectives

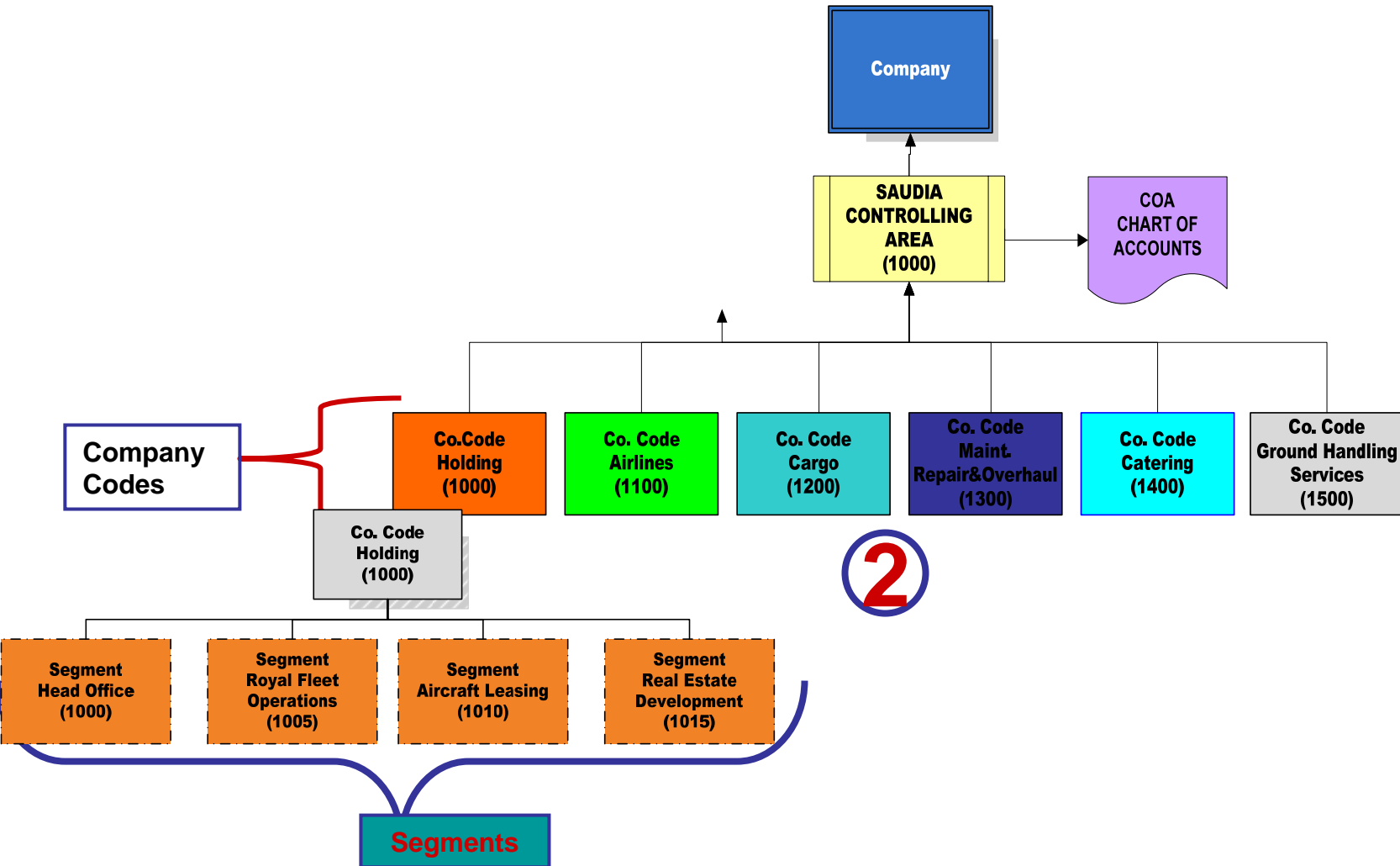
- ☐ Upon completion of this module, you will be able to:
  - ☐ List various organizational levels.
  - ☐ Briefly outline the master data concept within the SAP system.
  - ☐ Explain each level of the organizational elements within the SAP system.
  - ☐ Describe how Finance and Controlling are linked in the SAP ERP system



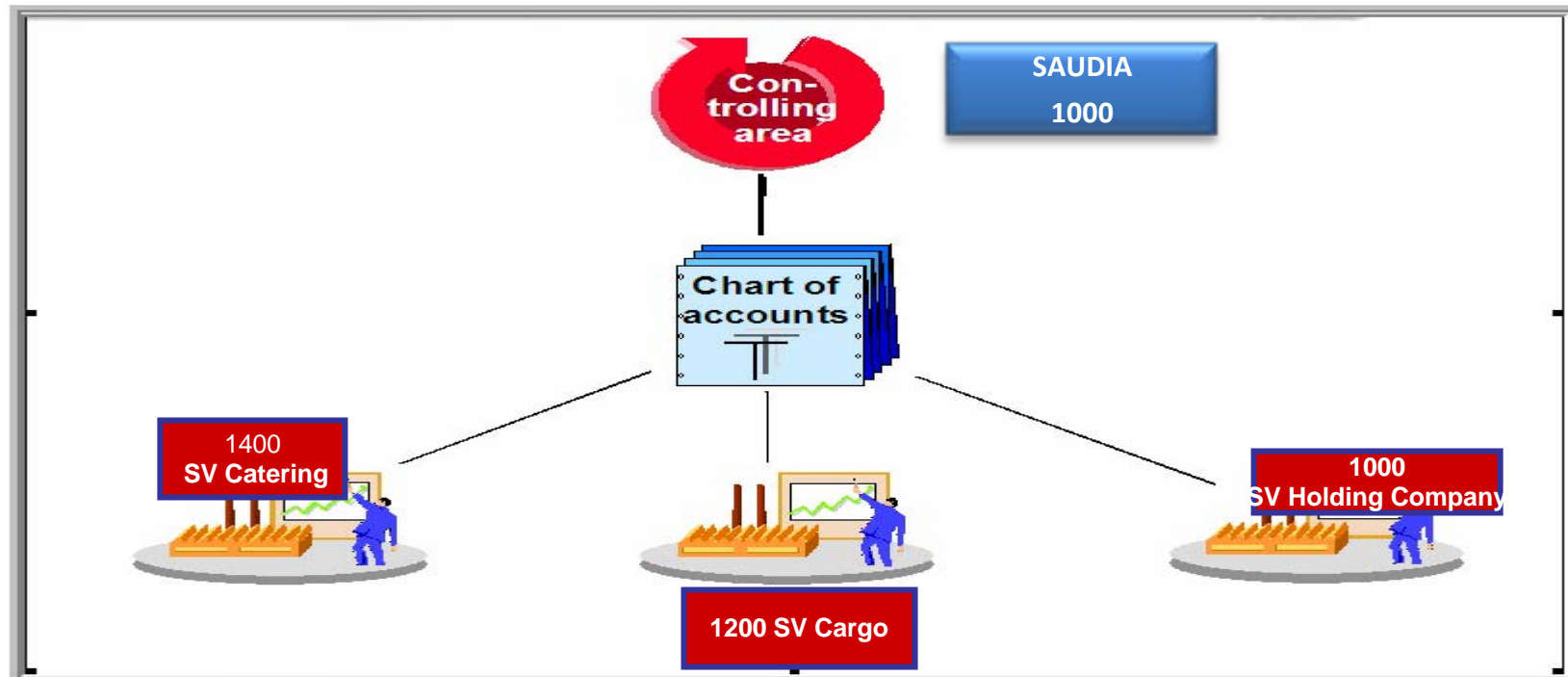


□ is the highest level in the R/3 system hierarchy. Specifications or data which shall be valid for all organizational units in all R/3 applications are entered at the client level, eliminating the need to enter this information more than once (e.g. exchange rates). Each client is a self-contained unit which has separate master records and a complete set of tables and data. Users must enter a client key and have a user master record in the client in order to log on to the system.

# Organizational Structure

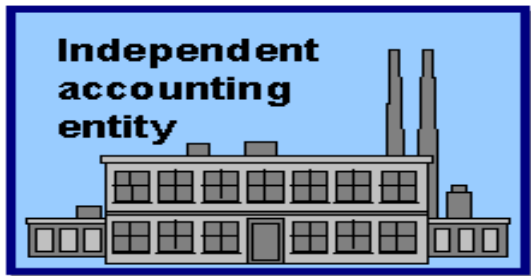


# Controlling Area



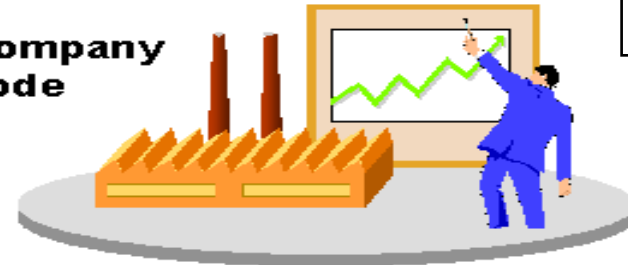
- ❑ The **controlling area** identifies a self-contained organizational structure for which costs and revenues can be managed and allocated. It represents a separate unit of cost accounting.
- ❑ One or more company codes can be assigned to a controlling area, which enables you to carry out cross-company code cost accounting between the assigned company codes. However, this is only possible if the assigned company codes and the controlling area all use the same operating chart of accounts.

# Company Code- External Accounting



=

Company  
code



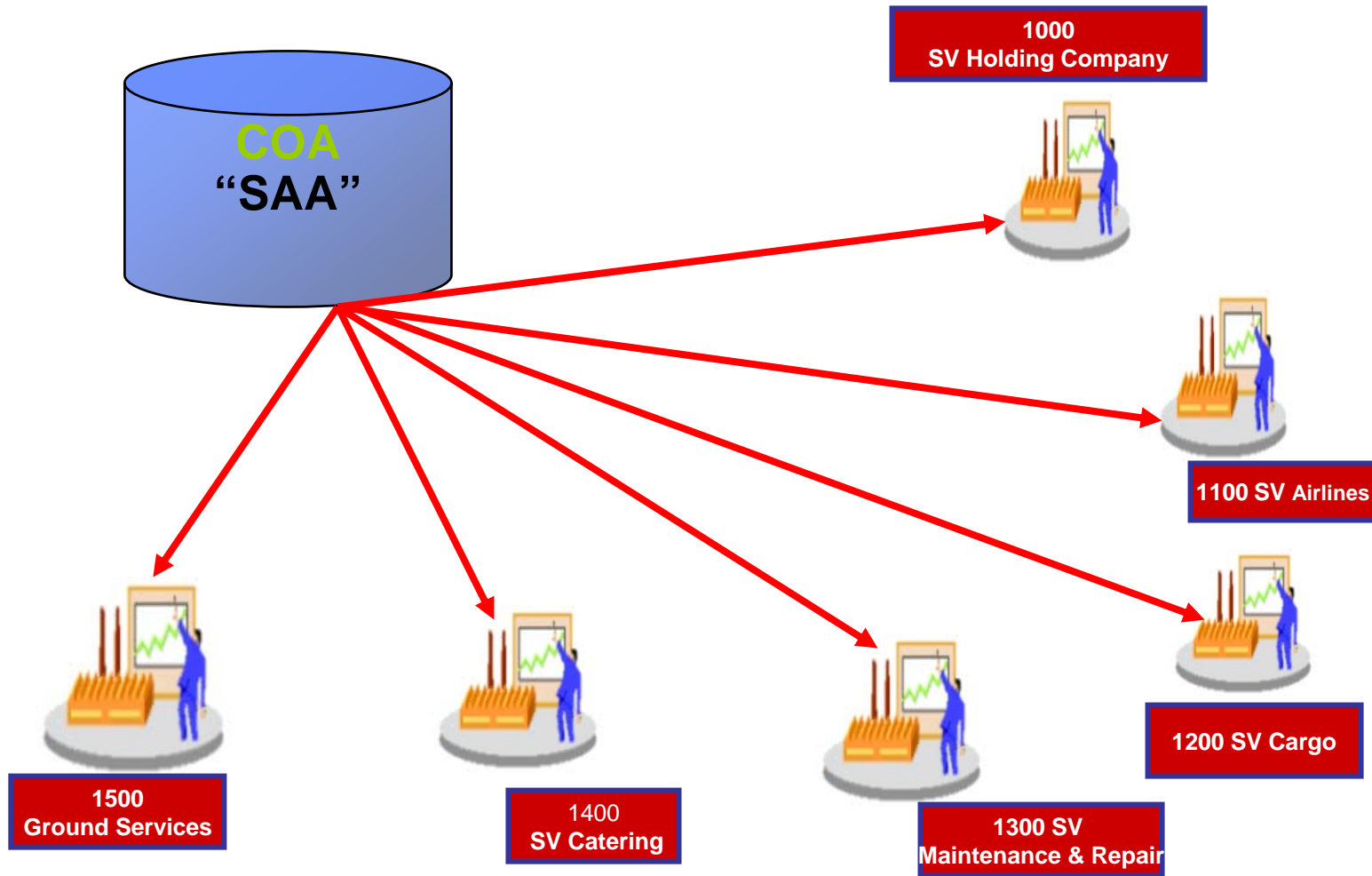
SV  
HOLDING  
1000



## Company Code

- ❖ A **company code** is an independent accounting entity (the smallest organizational element for which a complete self-contained set of accounts can be drawn up). An example is a company within a corporate group. It has a unique, four character key.
- ❖ The general ledger is kept at the company code level and is used to create the legally required balance sheets and profit and loss statements.
- ❖ A company code designation is required for every financially based transaction entered into R/3. This is done either manually or automatically by deriving the company code from other data elements.
- ❖ A Company code is assigned to a chart of accounts (**COA**) which can be used by multiple companies provided they have the same basic account requirements.

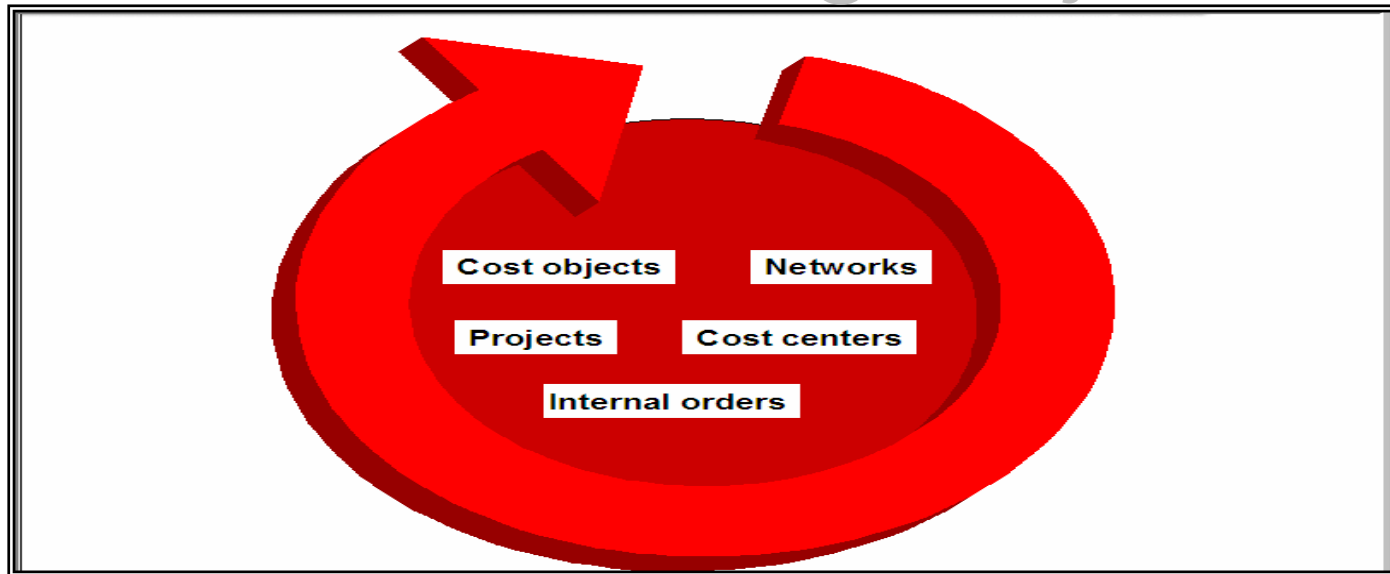
# Chart of Accounts



# Chart Of Accounts

- ❖ The **chart of accounts** is a variant which contains the structure and the basic information about general ledger accounts.
- ❖ You define the chart of accounts with a 4 character identifier.
- ❖ You define the components of the chart of account, e.g. language, length of the G/L account number,
- ❖ The **length of the G/L account number** can be from 1 to 10 digits.
- ❖ The chart of accounts has to be assigned to every company code which would like to create accounts based on the defined structure. All Saudia Comapany codes will use the same Chart of Accounts **i.e. 1000**

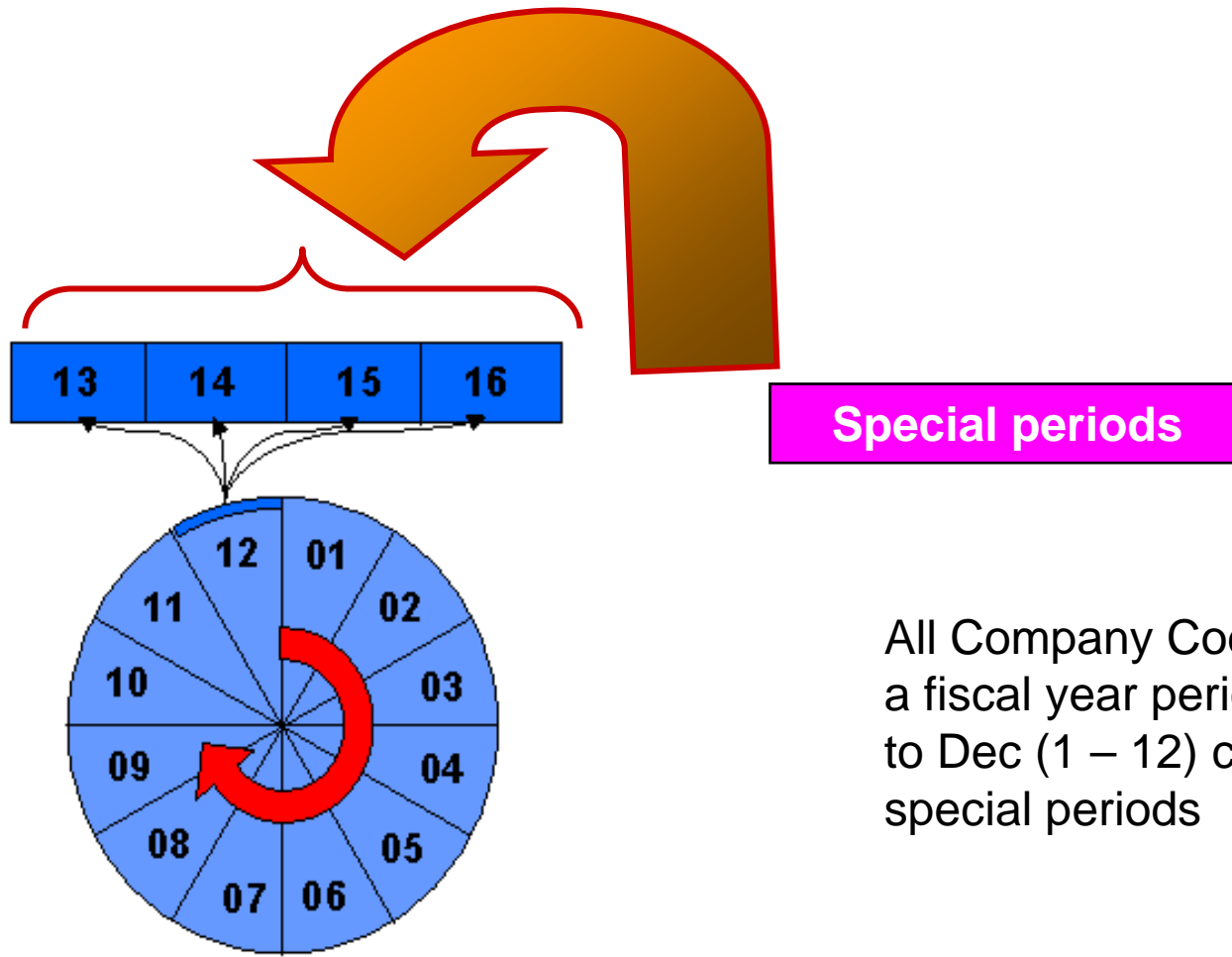
# Cost Controlling Objects



□ A controlling area contains **CO objects** that take on various functions within Controlling, such as:

- ✓ Internal orders
- ✓ Cost objects
- ✓ Networks
- ✓ Projects
- ✓ Cost centers

# Fiscal Year Setting



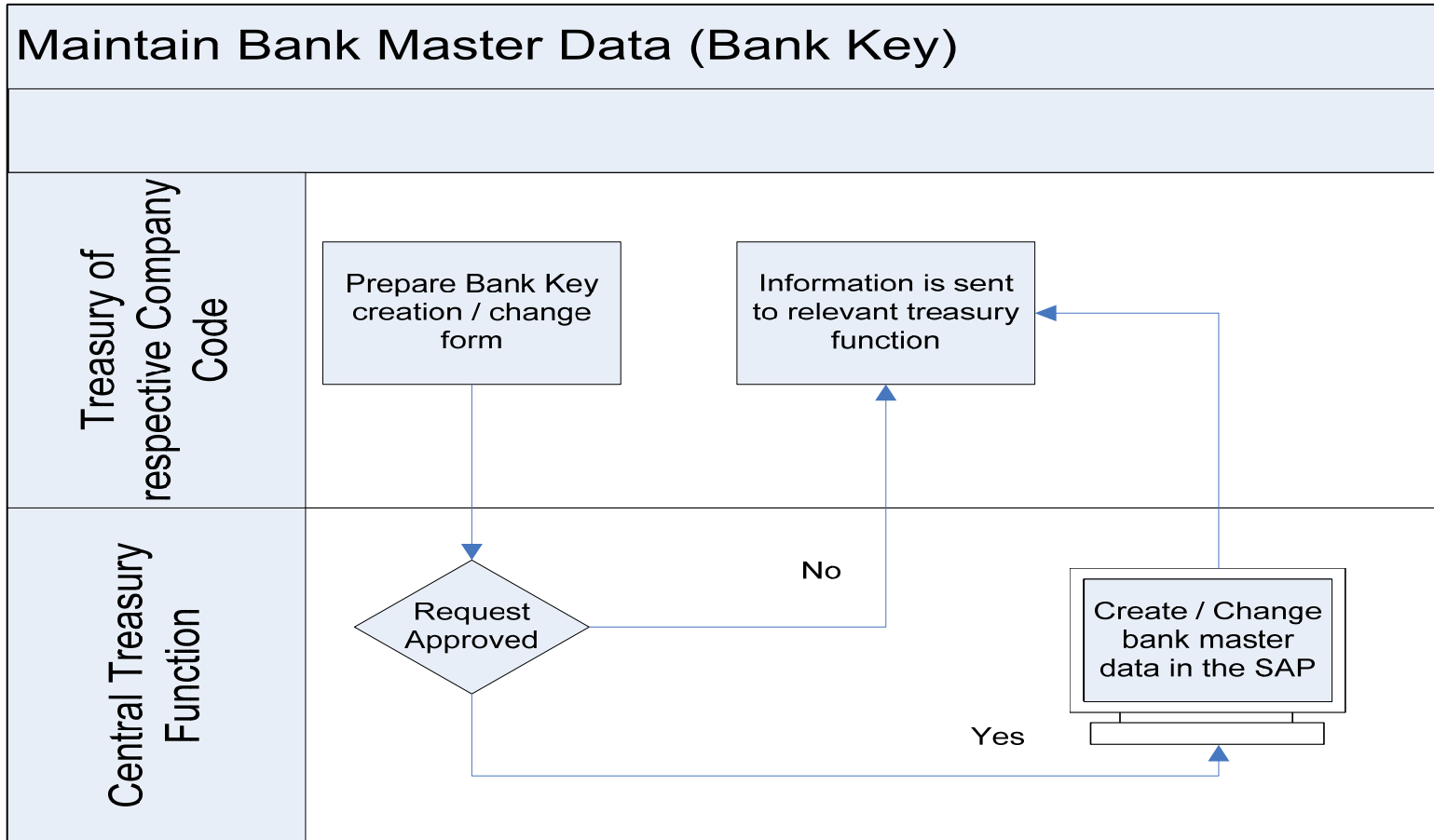
All Company Codes in SAUDIA have a fiscal year period starting from Jan to Dec (1 – 12) calendar months + 4 special periods



# Bank Master Data - Objectives

- ☐ Upon completion of this module, you will be able to:
  - ☐ Create Bank Master Data,
  - ☐ Change Bank Master Data
  - ☐ Display Bank Master Data

# Bank Master Data process



# Master Data

## ☐ What is Master Data?

- ✓ It is data that is stored in the database for long periods of time.

## ☐ This permanent (yet changeable) data is created for:

- ✓ Bank Master Records
- ✓ Cash Journals

## ☐ **Reduction in data redundancy:**

- ✓ The shared master data concept in the SAP system will inevitably reduce duplication of data stored and used in the business processing

## ☐ **Greatly reduced administration:**

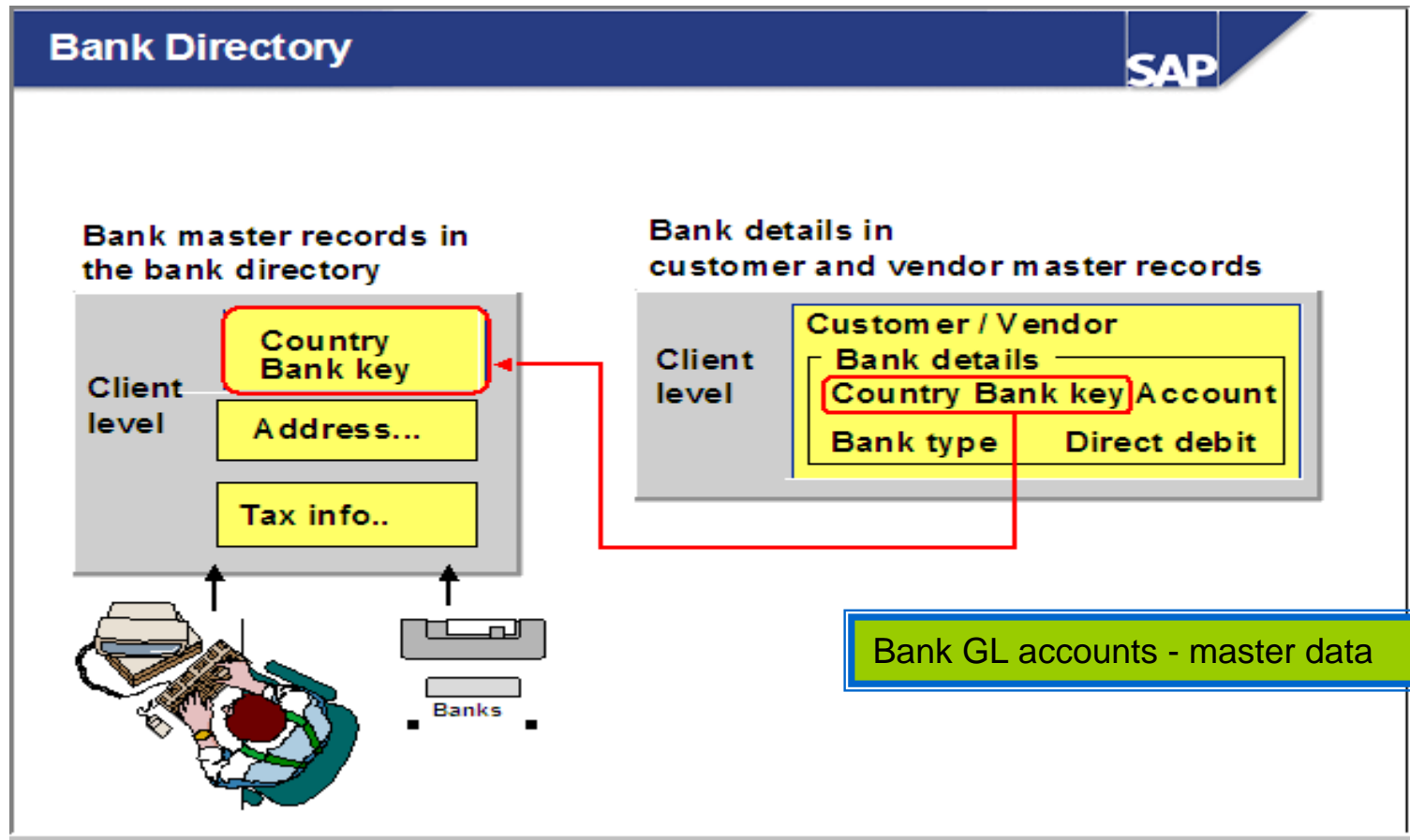
- ✓ Through the elimination of re-keying, reconciliation and manual collation of data.
- ✓ This gives the Treasury staff the time to analyze the figures rather than spending the majority of their time performing administration tasks.

# Bank Directory

- ❖ The bank directory contains the addresses and valid control data (such as Swift code) of all banks used in the SAP System.
- ❖ The bank directory has to be created in the system
- ❖ If a bank is set up in the bank directory, this information could then, for example, be accessed when entering the bank information in a customer or vendor master record. You would only need to enter the country of the bank and the country key; the system would determine the name and address in the background.

# Bank Master Data - Bank Accounts

Bank Account in the SAP system

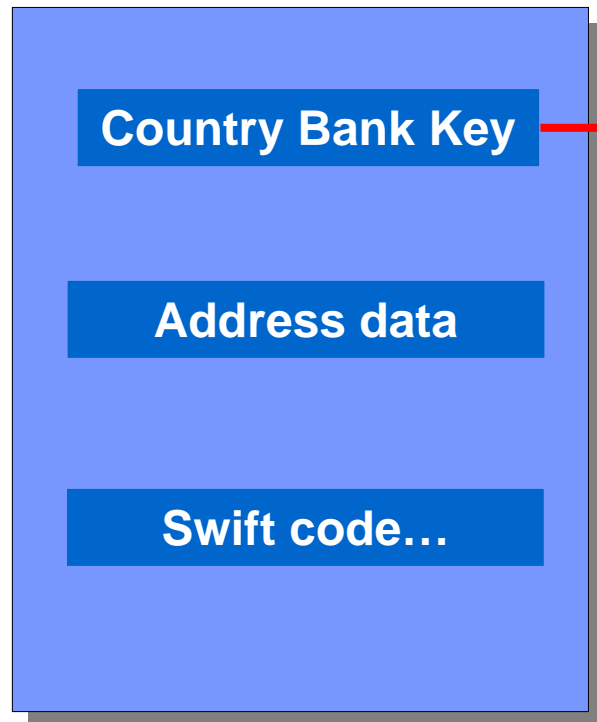


# Bank Master Data - Bank Directory

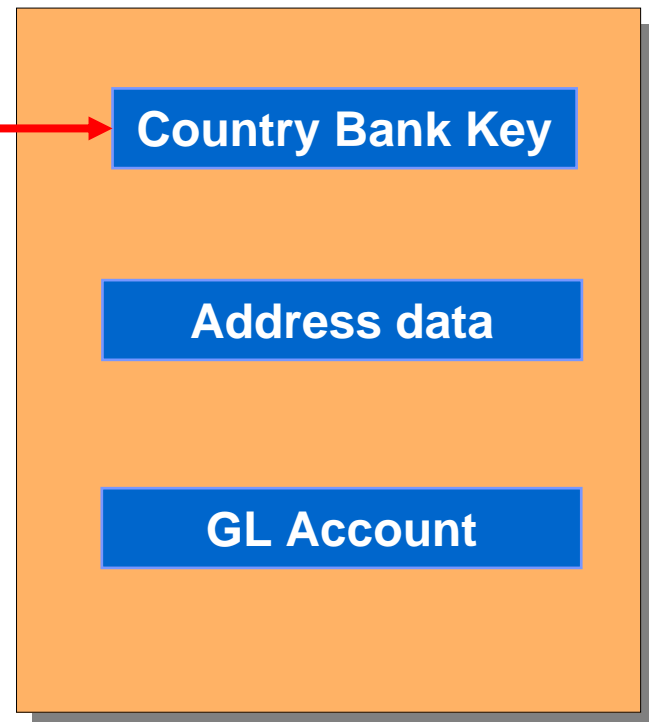
Bank Master records in the bank directory

Bank details in customer / vendor master records

## Client Level



## Client Level

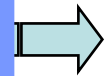


# Unit 2 : Cash journal (Petty Cash Transactions)

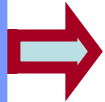
- Recording a cash receipt
- Enter an Expense Transaction
- Reverse Cash Journal

# Table Of Contents

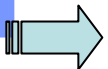
## Course Structure



Finance Organizational structure & Master Data in Bank Accounting



Cash Journal (Petty Cash Transactions)



Manual and Automatic Bank Statement



# Cash Journal Process - Objectives

- ☐ **Upon completion of this module, you will be able to:**
  - ☐ Record a cash receipt ,
  - ☐ Enter an expense cash journal transaction
  - ☐ Reverse cash journals
  - ☐ Explain the links between the transaction numbers and types

# Cash Journal Master Data

Display View "Maintain View for Cash Journals": Overview

General Ledger Accounts & Currency

Maintain View for Cash Journals

Co...	CJ...	G/L Account	Curr...	CJ Closed	D	D	D	D	D	D	C	Cash journal name
1100	1068	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 812
1100	1069	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 815
1100	1070	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 826
1100	1071	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 881
1100	1072	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 890
1100	1073	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 895
1100	1074	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 901
1100	1075	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 905
1100	1076	1010100	SAR	<input type="checkbox"/>	PC	PC	PC	PC	PC	PC		JEDDAH - 906

Company  
Code

Cash  
Journal  
Number

Cash  
Journal  
Names

# Cash Journal - Master Data (2)

Cash Journal 1001



Cash Account  
1010900

◆ A cash journal for a company code includes the following data:

- ☑ the **4 digit cash journal** identification and name,
- ☑ the G/L accounts to which you want to post the cash journal accounting transaction
- ☑ the currency in which you want to run the cash journal
- ☑ the document types for posting cash outflows and inflows

# Cash Journal - Transactions

Business Transaction Types

The screenshot displays a window titled "Business trans. type" with a subtitle "6 Entries found". It contains a list of transaction types and two tables of transactions.

**Transaction Types List:**

Business trans. ty...	Short Descript.
C	Receipt from bank account
B	Payment to bank account
R	Revenue
E	Expense
D	Customer posting
K	Vendor posting

**Transaction Table 1:**

Business transaction	Tran.no	CoCd	Type	G/L Acct
COMMERCIAL ACTIVITIES	3	1100	R	4290128
REPLENISHMENT	1	1100	C	1010900

**Transaction Table 2:**

Business transaction	Tran.no	CoCd	Type	G/L Acct
POSTAGE EXPENSES	2	1100	E	5026111

Transaction types

Transaction Numbers

# Cash Journal

Cash Journal 1001 Company Code 1100

Save Post Print cash journal Change cash journal Editing Options

Data selection

Display period

12.05.2008 - 18.05.2008

Today This week Current period

Cash journal: ABHA - 611 - AHB. Company code: SV Airlines

Balance display for display period

Opening balance	1.900,00	SAR	
+ Total cash receipts	20.000,00	SAR	Number: 1
+ Total check receipts	0,00	SAR	Number: 0
- Total cash payments	0,00	SAR	Number: 0
= Closing balance	21.900,00	SAR	
Cash thereof	21.900,00	SAR	

Cash payments Cash receipts Check receipts

Business transaction	Amount	Doc.	Split	Tr.	Sales	FM	Funds Center	Commitme	Fund	Grant	D...
REPLENISHMENT	20.000,00	000	→			1000	110010	1010900	SV00		

Transactional Tabs

Closing balance of the day. This will become opening for next day

# Cash Journal Selection and Opening Balance

Cash Journal 1001 Company Code 1100

Save Post Print cash journal Change cash journal Editing Options

Data selection

Display period

12.05.2008 - 18.05.2008

Today This week Current period

Balance display for display period

Opening balance	1.900,00	SAR	
Total cash receipts	20.000,00	SAR	Number: 1
+ Total check receipts	0,00	SAR	Number: 0
- Total cash payments	0,00	SAR	Number: 0

Cash journal: ABHA - 611 - AHB. = Closing balance 21.900,00 SAR

Company code: SV Airlines Cash thereof 21.900,00 SAR

Cash payments Cash receipts Check receipts

Business transaction	Amount	Doc.	Split	Tr.	Sales	FM	Funds Center	Commitme	Fund	Grant	D...
REPLENISHMENT	20.000,00	000	→			1000	110010	1010900	SV00		

Cash Journal: In...

Company code 1100

Cash journal 1001

✓ ✗

Opening Balance

Cash Journal Selection

# Cash Journal- Expense

Cash Journal 1001 Company Code 1100

Save Post Print cash journal Change cash journal Editing Options

Data selection

Display period

12.05.2008 - 18.05.2008

Today This week Current period

Cash journal: ABHA - 611 - AHB.

Company code: SV Airlines

Balance display for display period

Opening balance	1.900,00	SAR	
+ Total cash receipts	0,00	SAR	Number: 0
+ Total check receipts	0,00	SAR	Number: 0
- Total cash payments	900,00	SAR	Number: 1
= Closing balance	1.000,00	SAR	
Cash thereof	1.000,00	SAR	

Cash payments Cash receipts Check receipts

Business transaction	Amount	Doc.	Trd.	Tradin.	Tr.	Fun.	CO.	Cost Center	Activity	Order	Ite.	A.	Cost Object	Business Proc.
POSTAGE EXPENSES	900,00	00					1000	11111130			0			

Expenses amount must not exceed the available opening balance

# Cash Journal - Summary

- ☐ Upon completion of this module, you will be able to:
  - ☐ Describe Cash Journals for your company code,
  - ☐ Switch to the relevant transaction type:
  - ☐ Process Cash receipts,
  - ☐ Process Cash payments,
  - ☐ Save or Post your transaction,

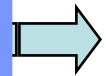


# Unit 3 : Manual and Automatic Bank Statement Entry Process Overview

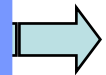
- ❖ Manual bank statement processing
- ❖ Import an electronic Bank Statement
- ❖ Re- Process Bank Statement
- ❖ Displaying the Cheque Register
- ❖ Display Electronic or Manual Statement

# Table Of Contents

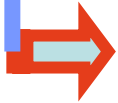
## Course Structure



Finance Organizational structure & Master Data in Bank Accounting



Cash Journal (Petty Cash Transactions)

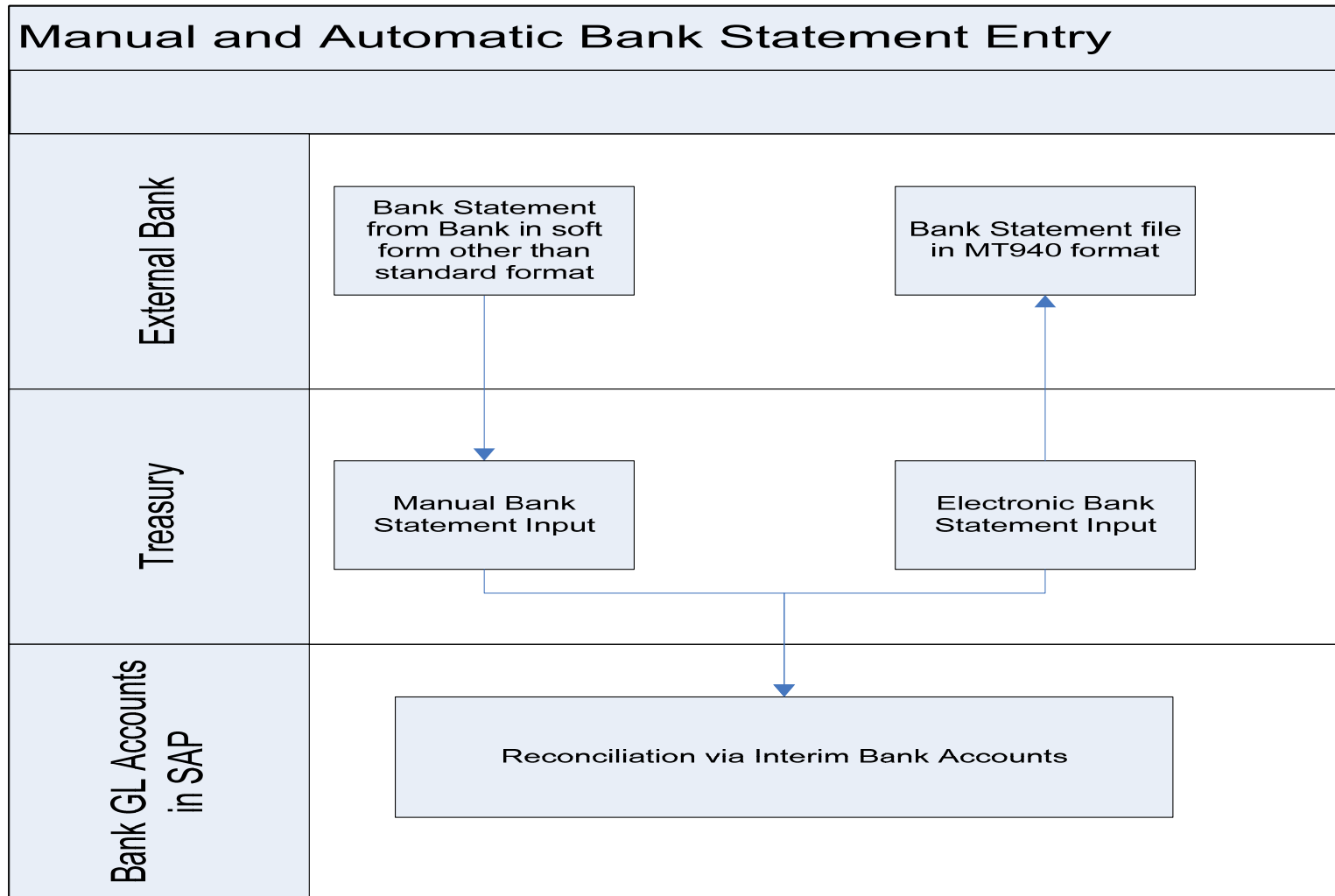


Manual and Automatic Bank Statement

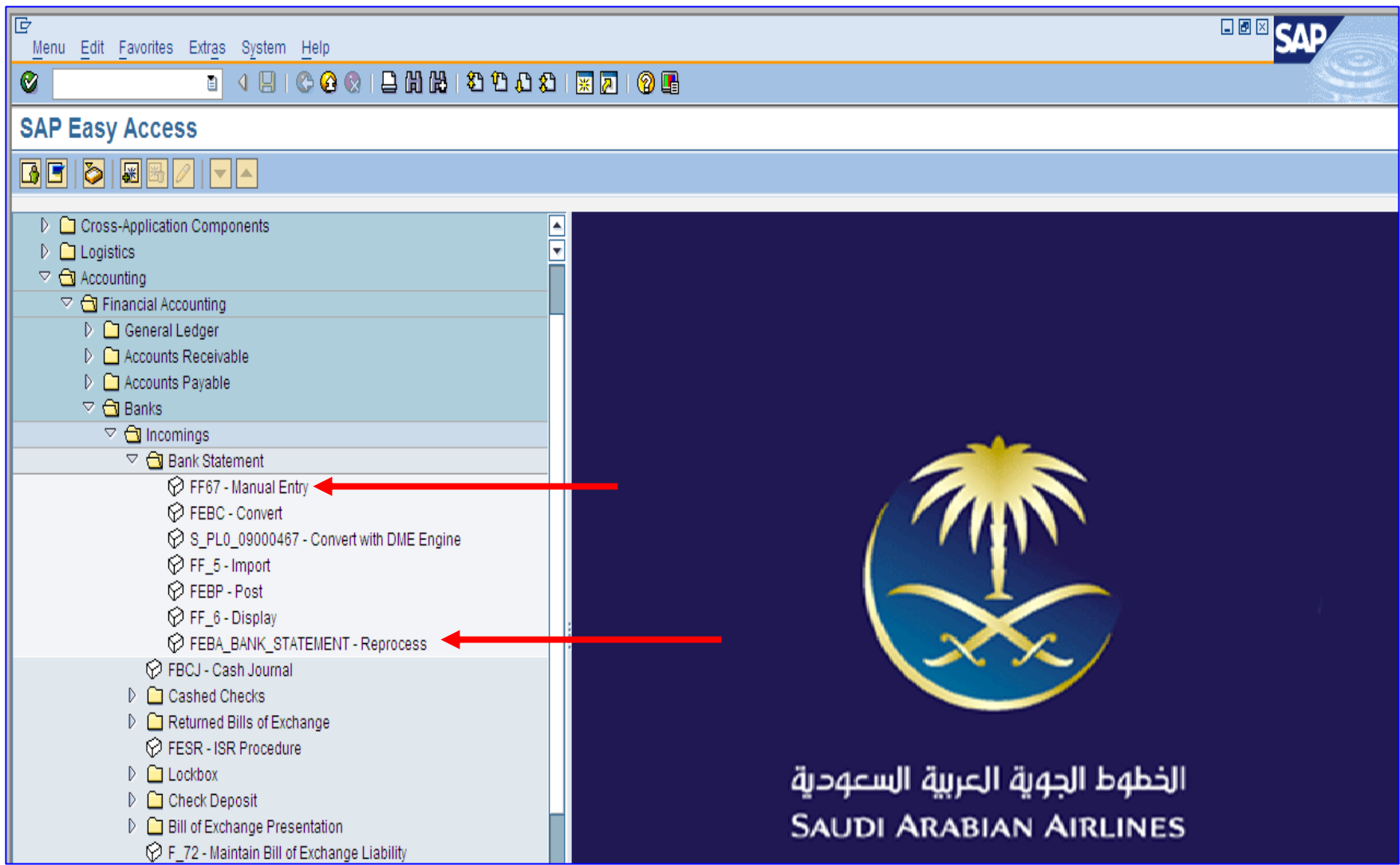
# Electronic & Manual Bank Statement - Objectives

- ☐ Upon completion of this module, you will be able to:
  - ☐ Import bank statement data,
  - ☐ Clear the outstanding items,
  - ☐ Enter a Manual bank statement and post the entry.
  - ☐ Post process bank statement

# Bank Statement Processing - Overview



# Bank Reconciliation Function



# Manual Bank Statement

The screenshot shows the SAP 'Process Manual Bank Statement' (FF67) transaction. The interface includes a title bar, a menu bar, and a tabbed interface with 'Overview' and 'Planning types' tabs. The 'Overview' tab is active, displaying various input fields for company and bank information, a control section for opening/closing balances and posting dates, a section for selecting payment advices, and a 'Further processing' section with a checkbox for 'Bank postings only'.

Process Manual Bank Statement	
Company Code	1100
House Bank	SA001
Account ID	CA01
Statement number	19
Statement date	13.05.2008
Currency	SAR
SV Airlines Saudi Bank Operating Account	
<b>Control</b>	
Opening Balance	
Closing Balance	
Posting date	
<b>Selection of payment advices</b>	
Planning type	
Statement Date	
Planning date from	Planning date to
Characteristic	
<b>Further processing</b>	
<input type="checkbox"/> Bank postings only	

**This transaction (Manual Bank Statement Entry - FF67) allows the user to enter bank statements manually to SAP.**

# Manual Bank Statement – Saving the Statement

Bank\_statement Edit Goto View Settings System Help

Process Manual Bank Statement

Bank acct 123456 G/L Account 1012990 CoCode 1100 Crcy SAR

Bank statement items

Tran	Value date	Amount	Doc. no.	Cust MC	FC	For.curr.amt
27	05.2008	10.000,00-				
20	13.05.2008	10.000,00-				
20	13.05.2008	4.000,00-				
20	13.05.2008	4.000,00-				

Amount entered 28.000,00- Bank statmnt 28.000,00- Line 1 / 4

Balancing Statement

# Manual Bank Statement – Posting the Statement

Bank statement Edit Goto View Settings System Help

**Process Manual Bank Statement**

Overview Planning types

Company Code 1100 SV Airlines  
House Bank SA001 Saudi Bank  
Account ID CA01 Operating Account  
Statement number 18  
Statement date 14.05.2008  
Currency SAR

**Control**


Opening Balance  
Closing Balance 250.000,00  
Posting date 14.05.2008


**Selection of payment advices**


Planning type  
Statement Date  
Planning date from Planning date to  
Characteristic

**Further processing**

☐ Bank postings only

 **Post Statement**

 **Statement/list saved**

 Statement/list saved



# Manual Bank Statement – Posting the Statement

Update Account Statement/Check Deposit Transaction

Update Account Statement/Check Deposit Transaction

SV Airlines Jeddah Bank statement posting Processing Statistics Time 15:02:10 Date 13.05.2008 RFEBBU00/SVERP50 Page 1

Posting Ar	Bank Key	Account Nu	Sessn	Group	FB01	FB05	PmtAcc	No Posting	Error	Total	Total Deb.	Total Cred
Bank Accounting	SABA01	123456			0	1	0	0	6	7	0,00	28.000,00
* Bank Accounting					0	1	0	0	6	7	0,00	28.000,00
** Bank Accounting					0	1	0	0	6	7	0,00	28.000,00
Subledger acctng	SABA01	123456			0	0	0	4	0	4	0,00	28.000,00
* Subledger acctng					0	0	0	4	0	4	0,00	28.000,00
** Subledger acctng					0	0	0	4	0	4	0,00	28.000,00
***					0	1	0	4	6	11	0,00	56.000,00

Sometimes when you post a statement not all transactions are posted then if this occurs you need to reprocess the statement using transaction FEBA\_BANK\_STATEMENT-reprocess

# Manual Bank Statement Overview

**Manual Bank Statement Overview**

Copy New Statement

Opening & Closing Balances

Bank Account: CCode 1100 Bank Saudi Bank Bank Key SABA01 Account 123456 Curr. SAR

St no	Stmnt date	Crcy	Opening balance	Cl. Bal.	Status
16	13.05.2008	SAR	0,00	2.000,00	Manu. Deletion ID set
15	12.05.2008	SAR	28.000,00	26.100,00	Manu. Deletion ID set
14	12.05.2008	SAR	28.000,00	26.000,00	Manu. Deletion ID set
13	12.05.2008	SAR	38.000,00	28.000,00	Manu. Posting complete
12	12.05.2008	SAR	50.000,00	38.000,00	Manu. Posting incompl.
11	30.04.2008	SAR	95.000,00	50.000,00	Manu. Posting incompl.
10	26.04.2008	SAR	100.000,00	95.000,00	Manu. Posting complete
9	26.04.2008	SAR	55.000,00	100.000,00	Manu. Posting incompl.
8	26.04.2008	SAR	60.000,00	55.000,00	Manu. Posting incompl.
7	26.04.2008	SAR	65.000,00	60.000,00	Manu. Posting complete
6	26.04.2008	SAR	70.000,00	65.000,00	Manu. Posting incompl.
5	26.04.2008	SAR	75.000,00	70.000,00	Manu. Posting incompl.
4	26.04.2008	SAR	5.000,00	75.000,00	Manu. Posting incompl.
3	26.04.2008	SAR	0,00	5.000,00	Manu. Posting complete
2	23.04.2008	SAR	5.000,00	0,00	Manu. Posting complete
1	23.04.2008	SAR	10.000,00	15.000,00	Manu. Posting complete

Processing Status

Date from the bank Statement

# Electronic Bank Statement – Importing

Program Edit Goto System Help

Bank Statement: Various Formats (SWIFT, MultiCash, BAI...)

File specifications

☒ Import data

Elect. bank statement format SWIFT MT940 international format (file)

Statement File C:\Documents and Settings\Administrator\My Documents\

Line item file

☒ Workstation upload

☐ Zero Revenue Permitted (Swift)

Posting parameters

☒ Post Immediately

☐ Only bank postings

☐ Generate batch input Session names 1

☐ Do not post

☒ Assign value date

Cash management

☐ CM Payment Advice ☐ Summarization Planning type

☐ Account Balance

Algorithms

BELNR number interval to

XBLNR number interval to

Bundling Items Per Bundel

Output Control

☐ Execute as background job

☐ Print bank statement

☐ Print posting log

☐ Print statistics

# Bank Statement – Reprocess

The screenshot shows the SAP 'Bank Statement Subsequent Processing' interface. It features a title bar with the text 'Bank Statement Subsequent Processing' and a standard SAP toolbar. Below the toolbar, the main content area is divided into two sections: 'Bank statement/check deposit transaction' and 'Posting parameters'. The first section contains several input fields for transaction details, and the second section contains fields for posting configuration.

Bank statement/check deposit transaction	
Application	Electronic and manual bank statement
Company code	1100
House Bank	SA001
Account ID	CA01
Statement number	5
Statement Date	
Statement status	Only line items incompletely posted
Bundle number	
Item value date	
Item amount/currency	

Posting parameters	
Posting area	G/L accounting
Posting method	Display all screens

This function can be used to reprocess statement processed manually or electronically

# Bank Statement – Reprocess Steps

The image shows three overlapping screenshots of a software window titled "Bank Statement Overview". The window has a menu bar (Line items, Specifications, Goto, System, Help) and a toolbar. The data displayed is for G/L accounting CoCd 1100, Bank Saudi Bank, Bank key SABA01, Account number 123456, and Crcy SAR.

**Top Screenshot:** Shows the initial state with no data rows.

**Middle Screenshot:** The "Statement IDoc" button is highlighted. A single data row is displayed:

St.no.	Stmt date	Curr.	Beginning bal.	Ending bal.	ID
00005	26.04.2008	SAR	75.000,00	70.000,00	000000005

**Bottom Screenshot:** The "Document" and "Turnover IDoc" buttons are highlighted. Two data rows are displayed:

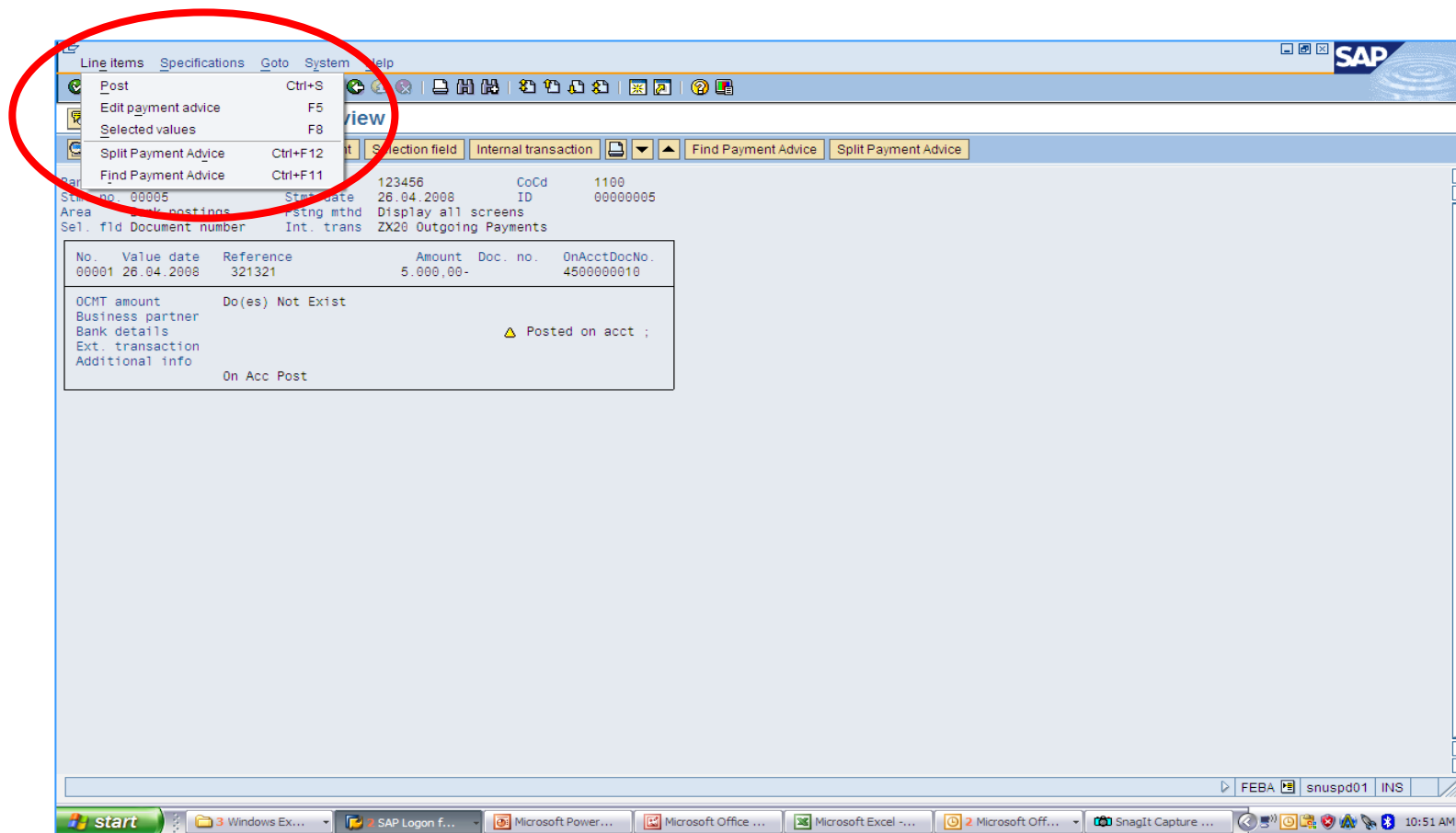
St.no.	Stmt date	Curr.	Beginning bal.	Ending bal.	ID
00005	26.04.2008	SAR	75.000,00	70.000,00	000000005

No.	Tran.	Value date	Amount	Doc.no.	OnActDocNo
00001	ZX20	26.04.2008	5.000,00-		4500000010

At the bottom right of the bottom screenshot, there is a status indicator: "Posted o".

# Bank Statement – Reprocess



# Posting the Transaction

Document Edit Goto Extras Settings Environment System Help

/06

## Post with Clearing: Header Data

Choose open items Acct model

Document Date	26.04.2008	Type	ZR	Company Code	1100
Posting Date	26.04.2008	Period	5	Currency/Rate	SAR
Document Number				Translatn Date	
Reference	SA001CA01 06005			Cross-CC no.	
Doc.Header Text	0000000500001			Bill Portfolio	
Clearing text	321321				
Branch number		Pages			

**Transaction to be processed**

- ☒ Outgoing payment
- ☐ Incoming payment
- ☐ Credit memo
- ☐ Transfer posting with clearing

**Post with Clearing: Header Data**

OK-Code  
/06

**Document origin details**

Reference Transact.  
Reference Key  
Logical System

**Batch Input Barcode Entry**

Doc. ID  
Document type  
Reference Doc.

**First line item**

PstKy  
Account  
SQL Ind  
TType

# Course Summary

## ☐ You should now:

- ☐ Have an understanding of the functions of Bank Accounting,
- ☐ Know how to post Cash Journal Documents,
- ☐ Be able to explain the function of Bank Master Data,
- ☐ Know how to enter & post manual bank statement.
- ☐ Know how to display Manual or electronic bank statement



*Thank You*