Financial Accounting (FI) Case Study – Lecturer Notes

This document is intended to help instructors understand the case study process and manage the learning process in and outside the classroom. The main focus lies on prerequisites and common tasks such as testing and trouble-shooting.

**Product**
SAP ERP
G.B.I.
Release 6.07

**Level**
Instructor

**Focus**
Financial Accounting

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**MOTIVATION**
Theoretical lectures explain concepts, principles, and theories through reading and discussion. They, therefore, enable students to acquire knowledge and gain theoretical insights. In contrast, case studies allow them to develop their abilities to analyze enterprise problems, learn and develop possible solutions, and make sound decisions.

The main objective of the GBI case studies in general is for students to understand the concept of integration. These descriptive and explanatory case studies will allow students to understand the importance and the advantages of integrating enterprise areas using an ERP system.

The main goal of this document is to help instructors prepare the SAP system for the Financial case study process and to support them trouble-shoot problems that might occur during the course.

Beside technical and didactic prerequisites, the lecturer notes list SAP transactions for testing and correcting student results in the SAP system. In addition, this document describes common problems and explains their reason and solution.
Prerequisites

**Note** Before using this case study in your classroom please make sure that all technical (month-end closing, user management etc.) and didactic prerequisites are fulfilled. Such prerequisites are briefly pointed out below. Detailed documentation can be displayed at and downloaded from the SAP University Alliances Community (UAC) portal or the UCC web sites.

### Technical Prerequisites

The case study is based on a standard SAP ERP client with the current GBI dataset. Before processing the case study on your own or with your students all general setting should be checked.

This includes **month-end closing** in Materials Management (transaction **MMPV**) which is documented on the UCC web sites.

**Note:** With the current version of the GBI client a **year-end closing** is not necessary, because it has already been automated or because it is not needed for the process described in the curriculum material.

**User accounts** in the SAP system need to be created or unlocked.

These student user accounts should end with a three-digit numeric number (e.g. GBI-001, GBI-002 etc.). This number will be represented by ### in the case study and helps differentiate customer accounts, products etc.

In an SAP ERP GBI client already exist 1000 user accounts from **GBI-000** to **GBI-999**. These users need to be unlocked. The initial password for each GBI-### account is set to **gbiinit**.

Transaction **ZUSR** was developed in the GBI client in order to mass maintain SAP user accounts. For a detailed description of this and SAP standard transactions for user management (SU01 and SU10) please refer to the *lecturer notes „SAP User Management“* (see → UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike).

All GBI-### user accounts have been assigned to the role **Z_GBI_SCC_US** and have authorizations to use all applicative transactions in the SAP ERP system. The role allows access to all transactions necessary for GBI exercises and case studies. If you need access to system-critical transactions, i.e. for development purposes, you may assign the composite profile **SAP_ALL** to your student accounts.
Guidelines on how to maintain roles and profiles can be found in the 
lecturer notes “SAP User Management” (see UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike).

It is useful for the instructor to have a user account available for testing that has the same authorizations as the student accounts. You may use the predefined instructor account GBI-000 for this purpose.

Didactic Prerequisites

In order to successfully process this case study, students should be familiar with the navigation in SAP systems, especially the SAP Easy Access menu, the SAP transaction concept as well as possible documentation and help options. We highly recommend using the navigation slides and the navigation course (see UAC → current GBI curriculum → chapter 2 – Navigation).

In addition, it has been proven beneficial that students have a thorough understanding of the historic background and the enterprise structure of the Global Bike concern before they start working on the SAP system. For this purpose we recommend the case study „Global Bike Inc.“ (see UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike) or the case study „Business Process Analysis 1“ (see UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike).

Because the case study is not based on the exercises, it is not necessary to have processed the FI exercises before you start with the case study. However, it is recommended.

In order to function properly this case study needs a GBI client version that is equal or higher than the case study version (see cover page). Please check. If you do not know the client version please use the transaction ZGBIVERSION within your SAP ERP system or contact your UCC team.

Global Feedback

Do you have any suggestions or feedback about GBI? Please send it to our new email-address gbi@ucc.ovgu.de which is used to gather feedback globally. All emails will be evaluated by the persons responsible for the curriculum bi-weekly. This way your feedback might influence future releases directly.

Please note that any support requests send to this email-address will be ignored. Please keep using the common support channels for your support requests.
## Student Assessment

**Note** With the transactions listed below you can check and correct master and transactional data that your students have created during your course.

<table>
<thead>
<tr>
<th>Master Data</th>
<th>Transaction Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>FS00 Edit G/L Account Centrally</td>
<td>FAGLB03 G/L Account Balance Display</td>
</tr>
<tr>
<td>KA02 Change Cost Element</td>
<td>FK10N Vendor Balance Display</td>
</tr>
<tr>
<td>KA03 Display Cost Element</td>
<td>FB03 Display Document: Initial Screen</td>
</tr>
<tr>
<td>FK02 Change Vendor</td>
<td></td>
</tr>
<tr>
<td>FK03 Display Vendor</td>
<td></td>
</tr>
</tbody>
</table>
Problem: Parked Invoice

Symptom While posting the outgoing payment no open items can be found.

Reason The invoice was parked and not posted.

Solution Post the parked document.

Error Message

Upon processing the outgoing payments no open items can be found.

⚠️ No open items were found

Solution

Open transaction FBV0 which will produce the following screen

Post Parked Document: Initial Screen

![Image of Initial Screen]

Key for Parking
- Company Code: 0500
- Doc. Number: [blank]
- Fiscal Year: 2013

Click on Document list if you don’t have the document number available.
This will produce the following screen

List of Parked Documents

![Image of List of Parked Documents]
Company Code US00 and the current fiscal year should already be entered. If not please fill out the fields.

The Entered by field is already filled out with your user account, change it accordingly and hit F8. This will produce the following screen.

Double click the line to go to the Edit Parked Vendor Invoice screen.

Click on Post to post your parked invoice. The following message appears.
Solution: FI Challenge

**Learning Objective** Understand and perform a financial accounting process.

**Create Bank Account in General Ledger**

In the transaction FS00 you can create a bank account as described in the case study. Just enter DE00 as company code (not US00). As reference enter company code DE00 as well.

The remaining steps of the transaction you can perform as described in the case study.

The next two steps Create Reconciliation Account in General Ledger and Create Expense Account in General Ledger you can perform as described before. Enter the Company Code DE00 and proceed further as described in the case study.

In the step Create Expense Account in General Ledger take G/L Account 740000 as reference account, enter Materials ### as Short Text and Material Expenses ### as G/L Acct Long Text.

**Create Cost Element for Expense Account**

In the transaction KA01 when asked for the Controlling Area, enter EU00. If not, please check with Extras ► Set Controlling Area...(F6) if EU00 is set as Controlling Area. Enter 75###5 as Cost Element, choose the first of the current month as Valid From and enter Cost Element 740000 out of the EU00 Controlling Area as Reference.
Enter **Material Expenses ###** as Name as well as Description. Then, click on ![enter](Button) to save your cost element. You can skip the following step *Create Vendor Master Record for Landlord*, because an already existing vendor will be used.

**Post Transfer of Funds to Alternate Bank Account**

In the transaction **FB50** check if Company Code **DE00** is entered. If Company Code **DE00** is not displayed use the Menu Entry **Edit ▶ Change company code (F7)** to select your German GBI company. Further choose **EUR** as Currency.

The remaining steps of the transaction you can perform as described in the case study.
Create Invoice Receipt for Rent Expense

In the transaction **FB60** when asked for the Company Code, enter **DE00**. Enter Burgmeister Zubehör OHG as Vendor (**113###**). As Invoice date choose the current date and enter **3,000.00 EUR** as Amount. As Text please enter **Invoice PC-###**.

If **DE00** is not chosen as Company Code, please change this via the Menu Entry **Edit ▶ Change company code (F7)**.

**Enter Vendor Invoice: Company Code DE00**

<table>
<thead>
<tr>
<th>Vendor</th>
<th>113000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Invoice date</td>
<td>05/20/2015</td>
</tr>
<tr>
<td>Posting Date</td>
<td>05/20/2015</td>
</tr>
<tr>
<td>Cross-CC no</td>
<td></td>
</tr>
<tr>
<td>Amount</td>
<td>3000</td>
</tr>
</tbody>
</table>

In the first Item row enter **75###5** as G/L acct, **Debit** as D/C, **3,000** as Amount in doc. curr. and **EUPC1000** as Cost center.

Afterwards click on ☑. Check with ☐ if your posting is correct. Click on ☑ to save your invoice receipt.

**Post Payment to Landlord**

In the transaction **F-53** enter the **current date** as Document Date, your Bank Account **10###5, 3,000** as Amount and Invoice PC-### as text.

Under Open items selection, enter as Account your vendor number for Burgmeister Zubehör OHG (use the F4 help if necessary) and leave all other settings unchanged.
Select and review the line item information.

When assignment has been made correctly the ‘Not assigned’ value on the bottom should equal 0.00.

Click on ![button](image) to post your payment.

### Run Financial Statement

To create the financial statement, use the transaction **S_ALR_87012284**. Proceed as described in the case study, just change the Company Code to **DE00**.

<table>
<thead>
<tr>
<th>Open Item Selection</th>
<th>Additional Selections</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>113000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>G/L account selection</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Chart of accounts</td>
<td>G100</td>
<td></td>
</tr>
<tr>
<td>G/L account</td>
<td>DE00</td>
<td></td>
</tr>
<tr>
<td>Company code</td>
<td>DE00</td>
<td></td>
</tr>
</tbody>
</table>