



Infor LN Financials User Guide for Financial Statements

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Publication Information

Document code	tffstug (U9599)
Release	10.6 (10.6)
Publication date	March 26, 2018

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About this document

This document describes the process to create financial statements, and to link an account structure to the financial statements. Exporting financial data to reporting tables is also explained.

How to read this document

This document was assembled from online help topics. As a result, references to other sections in the manual are presented as shown in the following example:

For details, refer to *To set up serialized items*. To locate the referred section, please refer to the table of contents or use the index at the end of the document.

Underlined terms indicate a link to a glossary definition. If you view this document online and you click on underlined text, you jump to the glossary definition at the end of this document.

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Financial statements – overview

In the Financial Statements (FST) module, you can define and print *financial* and *consolidated* statements. These statements can be based on various cross sections of your General Ledger account and dimension structure. You can also define *cash flow* statements, which can be based on cash flow reasons.

- Financial statements allow you to collect the desired financial values from the General Ledger and the Financial Budgeting System, and use this financial data in reports. The statement values, including the year-to-date values, are calculated in LN, and stored in FST reporting tables.
- You can print reports from these FST reporting tables directly from LN, or use the BIRT report functionality to print to PDF, HTML, and export to Excel or Word. You can also use an external reporting tool to create reports based on the FST reporting tables. In that case, you do not need to define a report layout nor link the layout code to the statement.
- You can choose to store detailed (Annexure) data in the FST reporting tables, and then use this data in an annexure report, or in analyzing sessions.
- You can create adjustment transactions for a financial statement. These transactions are not posted to the General Ledger, and are used for reporting purposes only.
- You can use the Financial Statements (FST) module to create consolidation reports for which you can enter elimination transactions.
- Financial statements can be in any currency for which rates have been defined.
- You can define and calculate ratios to be added to a statement.

Using financial statements includes these steps:

- Set financial statement parameters
- Create statement layouts

Note: This step is only required for printing statements directly from LN or by using BIRT.

- Create financial statements
- Printing directly from LN vs. using an external reporting tool

Optional steps are described here:

- Adjustment and elimination transactions

- Data drilldown in financial statements

If you intend to use an external reporting tool, refer to the following:

- Statement account structure for external reporting tool
- Set the **Actual Value Code** parameter

Chapter 2

Setting Financial Statement Parameters

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Set financial statement parameters

Before you can use the Financial Statements (FST) module, you must set a number of parameters. Therefore, in the Financial Statement Parameters (tffst0500m000) session, specify the following:

Fields	Description
Actual Value Code	To use an external reporting tool to create statements based on the values stored in the FST tables, specify a code to differentiate actual values from budget values. In the LN tables, the budget values are distinguished by means of a budget code. The values without a budget code are actual values. To identify the actual values in Financials, an actual value code is added to the actual values before they are stored in the FST tables used by the external reporting tool.
Retain Ratio History for X Years	To calculate <u>ratios</u> and use calculated ratios from previous periods in your statements, specify the number of years the ratio history must be retained.
Backup before deleting Ratio History	If this check box is selected, LN copies obsolete ratio data to the archive company before deleting this obsolete data.
Enable Automatic Conversion of Statement Reports to RPT	If this check box is selected, LN converts the statement report to a <u>BIRT</u> -compatible format.
Max Number of Transaction Lines in GBF	Specify the maximum number of transaction lines to be displayed in the GBF (<u>graphical browser framework</u>).

Default value: 30

Maximum Transaction Table Size	<p>Specify the maximum size of the transactions table.</p> <p>If the table size exceeds the parameter value, LN will prompt the user to reduce the table size using the Delete Statement Transactions (tffst1500m100) session.</p>
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Chapter 3

Creating Statement Layouts

3

To define package definitions

Before you can print a statement directly from LN, or by using [BIRT](#), you must create a financial statement layout. A layout determines the following:

- How the header of the statement should be printed.
- How the lines on the statement should be printed.
- How many columns are printed on the statement and how these columns are printed.

One statement layout can be used by multiple statements.

You can set up a layout for these layout types:

- **Statement**
- **Consolidated**
- **Annexure**

Create statement layouts - procedure

To create a statement layout:

Step 1: Define the general layout

1. In the Statement Layouts (tffst0110m000) session, click **New Group**.
2. Set **Layout Type** to **Statement**.
3. Click **New**. The Statement Layouts (tffst0610m000) session is started.
4. Enter a code and description.
5. Under **Layout Size**, specify the following:
 - Font size
 - Page width (in characters)
 - Top, bottom, and left margins
 - Header and footer text.

6. Under **Column Definition**, specify the following:
 - Column separator
 - Number of column header lines
 - Position of statement account column header. ('0' = do not print)
 - Position of statement account description column header. ('0' = do not print)
7. If required, from the appropriate menu, select **Text Editor** to create header and/or footer text. In the text box you, from the text editor's menu, select Zoom to select the variables that you want to use in the header of footer text, such as 'page number' or 'user name'.

Step 2: Define column layouts

1. On the Column Layouts tab, specify the following:
 - Starting position for each column. Only the amount columns need to be defined. Although you do not define the account number and/or description columns here, keep in mind that the description requires 37 positions and, to print the account number as well, another 14. Therefore, the first column should start after this.
 - **Output format**
 - Column header alignment.
2. To preview the results of the output format you defined here, click the Zoom button next to the **Output Format** field. This will start the Test Output Format (tffst0801m000) session.

Step 3: Define account layouts

1. On the Account Layouts tab, do the following:
 - For each account and sublevel, or a range of accounts or sublevels, specify:
 - How the account must be printed.
 - On which position of the report the account code must be printed. ('0' = do not print)
 - On which position of the report the account must be printed. ('0' = do not print)
 - Whether, and if so, what type of line must be printed above and below the statement lines.
 - Whether these lines should be printed only in the amount columns or across the entire page.

Tip: Try to keep the layout as generic as possible, so you can use it for other statements as well.

 - For annexure reports, open the account layouts line. The Account Layouts (tffst0112m000) session is started. In this session, specify:
 - Which annexure elements must be printed and on which positions. ('0' = do not print)
 - Company, ledger account, and dimensions.

For each of these fields, define its position and description. If, for example, you do not define dimension data (meaning each dimension position and description is zero), no dimension data is printed.

2. Optionally, from the appropriate menu of the Account Layouts tab, select **Account Column Layouts** to start the Account Column Layouts (tffst0113m000) session, which allows you to specify exceptions of the column position. In this way, you can have specific accounts indented within a column.

Example: For column 3, the accounts with sublevel greater than 30 should be on position 69 rather than 70.

Step 4: Define additional layout details

1. In the Statement Layouts (tffst0610m000) session, from the appropriate menu, select Details.
2. On the **Layout Definition** tab, under **Column Definition**, you can specify the following column details:
 - Line before and after the column header
 - Column header statement account
 - Column header statement account description.
3. On the **Text Handling** tab, specify the following texts and their positions ('0' = do not print):
 - Adjustment transaction text (the header that is printed above the adjustment transaction)
 - Carry forward text
 - Grand total text. Usually, you do not want to use this because the totals are calculated using the parent-child structure of the statement accounts.
4. On the **Problem Texts** tab, specify various problem texts to be used in the following cases:
 - Division by zero
 - Out of selection
 - Missing 100% account
 - No column 1 amount
 - No 100% column amount.

You may want to edit these texts if you use narrow columns and you need to use abbreviated messages. Alternatively, you may not want to see any error messages printed on your statement, and you need to remove the messages from these fields.

Step 5: Generate layout

In the Statement Layouts (tffst0610m000) session, click **Generate Report**. It might be necessary to have your current package VRC changed. Contact your system administrator to have it changed.

Step 6: Check layout

In the Statement Layouts (tffst0610m000) session, click **Print Statement Layout**, select **Print Dummy Statement Layout**, and then check the results.

Chapter 4

Creating Financial Statements

4

Create financial statements - concept

In the Financial Statements (tffst1500m000) session, set up an account structure, using parent and child accounts, and sublevels. You can set up two types of statements: **Financial Statement** and **Consolidated Statement**.

You can use various sessions to copy statements, ledger accounts to statement accounts, or dimensions to statement accounts. To be able to drill down from statement values to the original LN transaction, you must link an annexure layout to the statement.

Note

To create a *consolidated* statement, instead of completing the steps described here, you can save time by creating a consolidated statement from a financial statement.

Create financial statements - procedure

To create a financial or consolidated statement:

Step 1: Create a financial or consolidated statement header

1. In the Financial Statements (tffst1500m000) session, click **New**. The Financial Statements (tffst1600m000) session is started.
2. Under **Statement Details**, specify the following:
 - A code and description
 - Statement type: **Financial Statement** or **Consolidated Statement**
 - The type of accounting scheme
 - The code of the appropriate statement layout created in the Statement Layouts (tffst0110m000) session.
3. Under **Currency Details**, specify the following:
 - Report currency
 - Calculation group
 - Default rate type

4. If applicable, under **Annexure Details**, specify the following:
 - The code of the appropriate statement layout for annexures created in the Statement Layouts (tffst0110m000) session.
 - If required, change the setting of the **Process Transactions** field, which determines how statement data is retrieved.

Step 2: Define statement accounts

In a financial or consolidated statement, you must define accounts that represent the lines that must appear in a financial report.

To define a statement account:

1. In the Financial Statements (tffst1600m000) session, on the Statement Accounts tab, click **New**.
2. Specify the following:
 - Account number and description. This number determines the default order in which the accounts are printed. This order can be overruled by the print sequence.
 - Account Type (refer to the next section)
 - Sublevel
 - **Parent Statement Account**
 - Sign Switch
 - Exchange-rate type
 - The statement account to which currency gain and loss is written.
3. Save the line.
4. Optionally, open the line to specify additional details, such as:
 - alternate account
 - 100% account
 - rounding difference account
 - cash flow statement account: if selected, the values do not originate from GL accounts or dimensions, but from cash flow reasons.

Note: Through the appropriate menu you can start sessions to assign these accounts to a range of statement accounts instead of manually assigning these accounts one by one.

Using account types

When you set up a financial statement account, you can use these types of account:

- **Value**
Accounts to display the amounts from the linked ledger accounts and/or dimensions or cash flow reasons if the sub level is 0 (zero). If the sublevel is greater than zero, it displays the totals of the linked child accounts. If this value is selected, you must also indicate whether it is debit or credit. This determines if amounts are printed with a minus sign in case of a debit/credit value.

For an example, refer to Example of account type Value.

- **Text**

This type is used to add text to a report. Make sure you have selected a statement layout that has a value > 0 in the **Position of Account Text** field. This text account can be used in two ways:

- **With text**

From the appropriate menu, select the **Text Editor** command and enter text as required. You can use several variables, accessible through select 'Start Zoom Session' from the appropriate menu in the text area. To print the text of the text account, in the Print Financial Statement Values (tffst1450m000) session, select the **Print Text of Text Accounts** check box.

- **Without text**

As a result, only a statement account with a description is defined. This can be useful if the length of an account text description exceeds one line, or if you need a header on top of a list of statement accounts.

Example

Account	Description	Type
A001	This is a multiline text	Text
A002	account used for printing	Value

Printing the accounts above will result in:

Description	Value
This is a multiline text	
account used for printing	12,000

- **Ratio**

If you select this account type, you must use the Ratios (tffst6100m000) session to define the ratio (For more information, refer to Setting up ratios). In the Statement Account Ratio Specifications by Column (tffst1124m000) session you define the ratio that must be used for each column. This session can be started from the appropriate menu in the Financial Statements (tffst1600m000) if the ratio account is selected on the Statement Accounts tab.

- **Rounding**

Per column, you can define how values must be rounded. Due to these roundings, rounding differences may occur. For each statement account, you can define a rounding account. To assign the account to a range of statement accounts, from the appropriate menu of the Statement Accounts tab, select **Assign Rounding Account**. This will start the Assign Rounding Account to Range of Statement Accounts (tffst1220m200) session.

- **Gain/Loss**

On the statement, you can define whether currency gains and losses must be used. If so, a **Gain/Loss** account can be defined for each account. Gains and losses accrued on an account,

are booked to this account. To assign this account to a range of statement accounts, from the appropriate menu of the Statement Accounts tab, select **Assign Gain/Loss Account**. This will start the Assign Gain/Loss Account to Range of Statement Accounts (tffst1220m300) session.

- **Balancing**

Per column, you can define that the column must be balanced. The difference between the total debit and the total credit (all level 0) is booked to a statement account of type **Balancing**.

Step 3: Link statement accounts

- **Link ledger accounts and/or dimensions or cash flow reasons**

For statements of type **Financial Statement**, statement accounts of type **Value** and with sublevel 0 (zero) must be linked to ledger accounts and/or dimensions, or cash flow reasons. You can link multiple ranges to a single statement account. You have two options:

- **Link ledger accounts or cash flow reasons to statement accounts**

- a. On the Statement Accounts tab, select the statement account and, from the appropriate menu of the same tab, select **Specifications by Statement Account**. The Specifications by Statement Account (tffst1521m000) session is started.
 - b. Specify the ranges that you want to link to the statement account.

- **Link ledger accounts or cash flow reasons to statement accounts and columns**

You can link ranges of ledger accounts and dimensions to a specific column. If you have also done a setup per statement account per column, the ranges defined per statement account are ignored.

- a. On the Statement Accounts tab, select the statement account and, from the appropriate menu of the *same tab*, select **Specifications by Account and Column**. The Specifications by Account and Column (tffst1122m000) session is started.
 - b. Specify the ranges that you want to link to the statement account.

- **Link fixed values**

Sometimes you require values in your statement that are not available in the General Ledger, for example:

- Balances from a year that is not available in LN.
 - The number of employees to calculate ratios such as Revenue per employee.

Or you want to add the generic value this ratio has in your line of business for comparison.

In these cases, no linking to ledger accounts and/or dimensions is required. Instead, you can add the fixed value:

- a. On the Statement Accounts tab, select the statement account and, from the appropriate menu of the same tab, select **Statement Account Value by Column**. The Statement Account/Column Specifications (tffst1123m000) session is started.
 - b. Add the fixed values for the appropriate accounts and columns. Optionally, select **Value modifiable**, which allows you to change the value before you process the financial statement values.

- **Link statement accounts**

For statements of type **Consolidated Statement**, statement accounts of type **Value** and with sublevel 0 (zero), must be linked to statement accounts. You can link multiple ranges to a single statement account.

- a. On the Statement Accounts tab, select the statement account and, from the appropriate menu of the *same tab*, select **Statement Accounts by Consolidated Account**. The Statement Accounts by Consolidated Statement Account (tffst1127m000) session is started.
- b. Specify the ranges that you want to link to the statement account.

Using existing ledger accounts, dimensions or statement structures

Instead of defining the statement account structure from scratch, you can use existing ledger accounts or dimensions structures as a basis for a statement account structure: For this purpose, the following sessions are available:

- Copy Financial Statements (tffst1260m000)
To start this session, in the Financial Statements (tffst1500m000) session, select a financial statement, and, from the appropriate menu, select **Copy Financial Statement**.
- Copy Ledger Accounts to Statement Accounts (tffst1270m000)
To start this session, in the Statement Accounts (tffst1520m000) session, from the appropriate menu, select **Copy Ledger Acc. to Statement Acc..**
- Copy Dimensions to Statement Accounts (tffst1280m000)
To start this session, in the Statement Accounts (tffst1520m000) session, from the appropriate menu, select **Copy Dimensions to Statement Accounts**.

Step 4: Check financial statements

To check whether a financial statement has missing or duplicate links to ledger accounts or dimensions, you can use the Check Financial Statement (tffst1250m000) session. To start this session, in the Financial Statements (tffst1600m000) session, select a financial statement, and, from the appropriate menu, select **Check Financial Statement**. To verify that you have linked all appropriate ledger accounts, ensure to select the **Print not included ledger accounts** check box.

Step 5: Statement columns (to be skipped when using an external reporting tool to print the statements)

The output of the statement is expressed in columns. On the **Statement Columns** tab, you can add and modify columns. Ensure to define the same number of columns as that were defined in the used statement layout.

For each column, specify the following:

- Column description

Enter text or select variables from the Text Variables (tffst0800m000) session.

- Column type
If you selected **Percentage over Accounts**, make sure the accounts on the Statement Accounts tab have a value in the **100 Percent Account** field.
- If **Column Type** is **Amount/Quantity**, a formula.
- Rounding method
- How amounts must be shown in the financial statement.
- Conditions that specify which values must be ignored, for example, all amounts smaller than 0.05.

Step 6: Define formula elements

- For statements of type **Financial Statement**, on the **Statement Columns** tab, through the appropriate menu, start the Statement Column References (tffst1111m000) session, which allows you to define the formula's variables for the financial statement.
For each variable in the formula, specify the following:
 - **Column Reference**
 - **Variable or Fixed Year/Period Range**
If you select **Fixed**, you must add the year and period in the **Period Details** section. From then on, this year and period will be used. To use another year and period, you must change this statement setup.
If you select **Variable**, you can select the year and period when you process the financial statement. In the *Period Shift* fields you can indicate a number of years or periods for a specific column, if required. For more information, refer to **Period From - Period Shift Correction**.
- For statements of type **Consolidated Statement**, on the **Statement Columns** tab, through the appropriate menu, start the Consolidated Statement Column References (tffst1112m000) session, which allows you to define the formula's variables for the consolidated statement.
For each variable in the formula, specify the following:
 - **Company**
 - **Reference Type**
 - **Statement**
 - **Statement Column**
 - **Factor**

Step 7: Set statement status to Approved

LN performs these checks:

- Has the linked layout been generated?
- Does at least one column exist?
- Have all variables been defined?
- Has at least one statement account been defined?
- Have all required gain/loss accounts been defined?

- Do ratio accounts have values?
- Does the currency of each ratio match the currency of the statement?

Note

- Only if all the above checks are completed successfully, the statement can be set to **Approved**.
- Only approved (or fixed) statements can be used for processing or printing.

Create a consolidated statement from a financial statement

To create a consolidated statement from a financial statement:

1. In a financial company, create a statement of type **Financial Statement**.
2. Copy this financial statement to other companies as applicable. Keep the same statement account structure. However, you can make changes to the ledger accounts and dimensions that are linked to these statement accounts.
3. Make sure a layout code is available for the consolidated statement or create one. For more information, refer to [Creating statement layouts](#).
4. Copy the financial statement to a consolidated statement:
 - a. In the Financial Statements (tffst1500m000) session, select the statement you want to copy.
 - b. From the [appropriate menu](#), select **Copy Financial Statement** to start the Copy Financial Statements (tffst1260m000) session.
 - c. In the **Target** section, do the following:
 - Define a code and description.
 - Set **Statement Type** to **Consolidated Statement**.
 - Specify a layout code.
 - d. To reuse text that was used in the source statement, in the **Options** section, select **Copy Text**.
 - e. Click **Copy**.
5. In the Financial Statements (tffst1500m000) session, open the consolidated statement in the Financial Statements (tffst1600m000) session.
6. On the Statement Accounts tab, for all level 0 (zero) accounts, do the following:
 - a. Select the account.
 - b. Through the appropriate menu, start the Statement Accounts by Consolidated Statement Account (tffst1127m000) session, and then link the appropriate financial statement accounts to the selected consolidated statement account.
7. On the Statement Columns tab, for all columns, do the following:
 - a. Open the column.
 - b. In the Statement Columns (tffst1105m000) session, modify the setup if required. Make sure the value of the **Formula** field is 'a'.

- c. Through the appropriate menu, start the Consolidated Statement Column References (tffst1112m000) session, and then link the appropriate financial statement columns to the selected consolidated statement column.

Each financial statement column that you link, is assigned a sequence number within variable 'a'.

You can use the **Factor** field to indicate the participation percentage.

8. Set the statement status to **Approved**.

Set up ratios

To set up ratios:

1. From the Financial Statements menu, start the Ratios (tffst6100m000) session.
2. Click **New**.
3. In the Ratios (tffst6600m000) session, define a code and description, and then specify the following:
 - **Ratio Currency**
 - **Formula**
 - **Rounding**
 - **Decimals**
 - **Reproduction**
 - **Output Format**
- Optional, select **Post to History**.
4. On the Ratio Variables tab, click **New**.
5. Define the variables that will be used in the **Formula** field.
6. In the **Control** section, set **Ratio Status** to **Approved**.

Note

You can also copy ratios using the Copy Ratios (tffst6200m000) session, which can be started through the appropriate menu in the Ratios (tffst6100m000) and Ratios (tffst6600m000) sessions.

When ratios are calculated, their values are stored in the financial statement tables. Unless they were removed using the Delete Ratio History (tffst6210m000) session, you can view the ratio values in these sessions:

- Ratio Values (tffst6505m000)
- Ratio History (tffst6510m000)

Globally changing financial statements

Use the Global Change of Financial Statements (tffst1200m000) session to apply changes to a range of financial or consolidated statements. You can apply changes to almost any field of these statements.

The Global Change of Financial Statements (tffst1200m000) session will be useful in these cases:

- You created a financial statement for one cost center and you want to create the same statement for another cost center.
 - a. Copy the financial statement, and select the copied statement in the Global Change of Financial Statements (tffst1200m000) session.
 - b. On the **Statement Ledger/Dimension Accounts** tab, select the appropriate **From** and **To** check boxes.
 - c. Specify old and new values.
 - d. Repeat these steps for other dimensions as required.
- You created a number of financial statements for which you used a fixed period range in the Statement Column References (tffst1111m000) session.
 - a. Select the appropriate statements.
 - b. On the **Financial Statement** tab, select the **From Year/Period** check box, and then click the zoom button. The Change Year/Period for Statement Column Variable References (tffst1115m000) session is started.
 - c. Click **New**.
 - d. Specify a code, old year and period, and new year and period.
 - e. Click **Save** and close the session. You are returned to the Global Change of Financial Statements (tffst1200m000) session.
 - f. On the **Financial Statement** tab, select the **To Year/Period** check box, and then click the zoom button. The Change Year/Period for Statement Column Variable References (tffst1115m000) session is started.
 - g. Click **New**.
 - h. Specify a code, old year and period, and new year and period.
 - i. Click **Save** and close the session. You are returned to the Global Change of Financial Statements (tffst1200m000) session.
- You created a number of statements for one financial company and you want to use the same statements for another company.
 - a. Copy the applicable statements.
 - b. Use the Global Change of Financial Statements (tffst1200m000) session to change the financial company number from the old value to the new value.

Chapter 5

Processing and Printing of Financial Statements

5

Printing directly from vs. using an external reporting tool

To be able to print financial data according to the setup in Financial Statements, LN needs to calculate the values of all statement accounts. This processing of financial data is done differently for statements used for direct printing from LN or for statements that use an external reporting tool.

To process financial data to be used by an external reporting tool, refer to Processing financial data for external reporting tool.

Processing and printing of financial statements from

Processing and printing of financial statements from LN

1. From the LN menu, start the Process Financial Statement Values (tffst1249m000) session. Alternatively, you can start this session through the appropriate menu in the Financial Statements (tffst1500m000) session or the Financial Statements (tffst1600m000) session.
2. Select the appropriate financial statement.
 - If, in the selected statement, periods were set up as **Variable**, you must also specify a range of years and periods.
 - To print a consolidated statement, make sure the financial statements that are linked were already processed for the same year and period.
3. If you entered adjustment transactions for the selected financial statement and you want to take these into account, select **Post Adjustment Transactions to Statement**. For more information, refer to Adjustment and elimination transactions.
4. If you linked a financial statement in the **Next Statement** field for the selected statement in the Financial Statements (tffst1500m000) session and you want to process that statement as well, select **Process Next Statements**.
5. Select all required fields depending on your setup in the Financial Statements (tffst1500m000) session.
6. If you set up fixed amounts in the selected statement and these values are modifiable, to update these values, click one of these buttons:
 - **Acc/Column Spec**

■ **Column/Acc Spec**

7. Click **Process**.
8. If you set up ratios in the selected financial statement, complete these additional steps:
 - a. Click **Select Ratio Values**.
 - b. In the Select Ratio Values (tffst6205m000) session, select the ratios that must be calculated, and then specify the period in which these values must be stored.
 - c. Click **Select**.
 - d. To add the calculated ratios to the financial statement values, in the Process Financial Statement Values (tffst1249m000) session, click **Process** again.
9. To print the financial statement, click **Print**.

The Print Financial Statement Values (tffst1450m000) session is started. For more information, refer to the next section.

To process financial data to be used by an external reporting tool, refer to Set the **Actual Value Code** parameter.

Printing financial statement values

Printing financial statement values from LN

1. From the LN menu, start the Print Financial Statement Values (tffst1450m000) session. Alternatively, you can start this session through the appropriate menu in the Financial Statements (tffst1500m000) session, or by using the **Print** button in the Process Financial Statement Values (tffst1249m000) session.
2. Specify a range of financial statement accounts and sublevels.
3. Select options as required.
4. Click **Print**.

Exporting financial statement values

Exporting financial statement values

You can also use the Print Financial Statement Values (tffst1450m000) session to export financial statement values to a CSV file or to an Excel template that includes XBRL.

To export statement values to a CSV file

After you have defined the range and have selected options as required:

1. Under **Export**, select **CSV file**.
2. Accept the default separator (",") or, if commas are used in the ledger account descriptions:
 - Enter another separator.

- Select **Tab Delimited**.
- 3. Click **Print**.

The XBRFSTTB.xlsx spreadsheet opens with the statement values imported from LN.

To export statement values to an Excel template (including XBRL)

After you have defined the range and have selected options as required:

1. Under **Export**, select **Excel template (including XBRL)**.
2. Click **Show Template**.

Next, LN:

- Copies the XBRL template of the additional files to your computer.
- Defaults the name and location in the **Open in Spreadsheet** field.
- Opens the Excel spreadsheet, so you can already maintain the XBRL mapping.

3. Save and close the spreadsheet.
4. Accept the default separator (",") or, if commas are used in the ledger account descriptions:
 - Enter another separator.
 - Select **Tab Delimited**.
5. Click **Print**.

The XBRLFST.xlsx spreadsheet opens with its Dynamic Data tab filled with the statement values imported from LN.

The Messages tab allows you to translate the messages into the required language.

Chapter 6

Adjustment and Elimination Transactions

6

Adjustment and elimination transactions

Adjustment transactions and elimination transactions are entered for specific financial statements. To have the same corrections apply to all financial statements, it is easier to create a journal entry in the General Ledger for that specific period and reverse it on the first day of the next period. To accomplish this, you can do either of the following:

- Use the Recurring Journals (tfgld0140m000) session.
- Create a financial transaction using the Transactions (tfgld1101m000) session or the Transaction Entry (tfgld1140m000) session, and then reverse the transaction using the Reverse Entry (tfgld1295m000) session.

To create adjustment and elimination transactions

To create adjustment or elimination transactions:

1. From the LN menu, start the Adjustment/Elimination Transactions (tffst2100m000) session.
2. Click **New Group**.
3. In the **Statement Type** field, specify **Financial Statement** or **Consolidated Statement** as required.
4. Click **New**.
5. Select the statement and statement column for which you want to create the transactions.
6. Click **Save**, and then open the line. The Adjustment/Elimination Transaction Details (tffst2101m000) session is started.
7. Click **New** to specify the statement lines.
If you use annexures in your statement, make sure that the combination of ledger account and statement account matches.
8. When you are done, close the details session.
9. Click **Post Adjustment/Elimination Transactions to Statement**.

Chapter 7

Data Drilldown in Financial Statements

7

Data drilldown in financial statements - aim

You can use various Financial Statements sessions to view transactions in a hierarchical structure. You can also zoom back to the original logistic transaction.

Data drilldown in financial statements - main

To view a statement account structure:

1. Select a statement account, if required.
2. Click the View Tree button or, from the appropriate menu, select **View Tree**.
3. In the **Statement Account Structure** window, do any of the following:
 - Use the appropriate command on the **View** menu to display the financial statement by column or by statement account.
 - Where the statement account or statement column is preceded by a '+' sign, you can click that line to display the next hierarchical level. In this way, you can drill down until you reach the statement accounts with sublevel 0 (the posting level).
 - For each statement column a line is displayed with the formula. You can click each variable, to display the ledger accounts that are linked to that statement account. Any dimensions linked to the ledger account are displayed on the next level. To summarize these lines by dimension type, use the Aggregate to Dimension command.
 - Double-click or right-click the lowest level (the finalized or non-finalized line), to start a session that displays the individual transactions that make up the balance of that line.
 - Use the **Finalized Transactions** and **Finalized Transaction Lines** commands on the appropriate menu, to view the details in the standard General Ledger sessions.
 - Right-click the statement column variable line to start the related transactions session, in which you can use the appropriate menu to access the transaction and document details sessions.

Chapter 8

Statement Account Structure for External Reporting Tool

8

Statement account structure for external reporting tool

When you set up the statement account structure, you must take a few factors into account:

Number of levels

As in ledger accounts structures, you can use parent-child relations in a statement account structure. Statement account structures are similar to ledger accounts structures: a maximum of 99 levels, with level 0 used for values, and all higher levels used for totalizing.

However, in the interim tables of FST, the maximum number of levels is 15: one child level, and 14 parent levels. In general, this number of levels is sufficient when copying the statement account structure to the FST interim tables. Because in most cases, the parent levels in Financials are not fully used, only a limited number of levels (5, 10, 15, etc.) exists. Therefore, parent-child structures can usually be copied to the 15 levels in the FST interim tables without problems. If more than 15 levels exist, you must adjust the statement account structure in such a way that the structure has no more than 15 levels.

Using dummy accounts

Using dummy statement accounts to get correct level codes

To set up a statement account structure, you can use parent-child relations. In such a structure, one parent can have several children. However, the parent does not need to be every child's direct parent. The parent can be on the level directly above the child, but there can also be one or more additional levels between parent and child.

In the example below, 'Total Fixed Assets' is the direct parent of 'Cars'. 'Total Fixed Assets' is also parent of 'Offices' and 'Warehouses'. However, there is another parent in between, namely 'Buildings'. When the statement account structure is exported to the FST reporting tables, parent 'Total Fixed Assets' will be on level Lv02 for children 'Offices' and 'Warehouses', and on level Lv01 for child 'Cars'.

Parent-Child Statements			Financial Statement Account Structure			
Level	Statement	Parent	Level	Statement	Level	Statement
0	Offices	Buildings	Lv00	Offices	Lv00	Cars
0	Warehouses	Buildings	Lv01	Buildings	Lv01	Tot. Fixed Assets
5	Buildings	Tot. Fixed Assets	Lv02	Tot. Fixed Assets		
0	Cars	Tot. Fixed Assets				
10	Tot. Fixed Assets					

If you create a report using an external report writer, and you want to use parent 'Total Fixed Assets' to totalize the financial values of children 'Offices', 'Warehouses', and 'Cars', a problem occurs. Because 'Total Fixed Assets' is stored with different level codes (Lv01 and Lv02), the external report writer does not know whether to totalize Lv01 or Lv02. To avoid this problem, you must use dummy statement accounts when setting up the statement account structure.

In the example below, a dummy statement account 'Total Cars' is included as an extra level between parent 'Total Fixed Assets' and child 'Cars'. When the statement account structure is copied to the FST reporting tables, the dummy statement account ensures that parent 'Total Fixed Assets' is on the correct level (Lv02). If an external report writer then uses 'Total Fixed Assets' to totalize financial values, 'Offices' and 'Warehouses' as well as 'Cars' are taken into account.

Parent-Child Statements			Financial Statement Account Structure			
Level	Statement	Parent	Level	Statement	Level	Statement
0	Offices	Buildings	Lv00	Offices	Lv00	Cars
0	Warehouses	Buildings	Lv01	Buildings	Lv01	Total Cars (=dummy)
5	Buildings	Tot. Fixed Assets	Lv02	Tot. Fixed Assets	Lv02	Tot. Fixed Assets
0	Cars	Total Cars (=dummy)				
5	Total Cars (=dummy)					
10	Tot. Fixed Assets					

Chapter 9

Processing Financial Data for External Reporting Tool

9

Process financial data for external reporting tool

After you have defined financial statements, you must process the information to the FST reporting tables so that an external report writer can use the tables to create financial reports. For performance reasons, the export process is split up into two parts:

- The financial GLD and FBS values are exported to an interim table, and all required balances are calculated, such as balance sheet, income statement amount, year-to-date value, and budget values.
- Each financial statement is processed so that interim values are merged with the financial statement structures.

The following steps list the sessions that are involved:

Step 1: Set the Actual Value Code parameter

In the Financial Statement Parameters (tffst0500m000) session, set the **Actual Value Code** parameter.

Step 2: Export financial statement values

Run the Export Financial Values (tffst1204m000) session to fill the financial values table (tffst305) with the financial values from the GLD and FBS tables. Calculated values, such as periodical balance sheets and year-to-date figures, are also exported to the financial values table.

Step 3: Merge financial values with financial statements

Run the Process Financial Statement Values (tffst1205m000) session to merge the exported financial values with the financial statements.

If you select the **Export Financial Statement Account Structure** check box in the Process Financial Statement Values (tffst1205m000) session, you can skip step 4.

If the **Export Financial Statement Account Structure** check box is cleared, continue with step 4.

If you select the **Export Ledger Account Hierarchy** check box or the **Export Dimension Hierarchy** check box, you can skip step 5.

Step 4: Export financial statement account structure (optional)

If you did not already use the **Export Financial Statement Account Structure** option in the Process Financial Statement Values (tffst1205m000) session (step 3), you can now use the Export Financial Statement Account Structure (tffst1220m000) session to export the account structure to the FST reporting tables. If the parent-child structure of a specific financial statement has changed without changing the financial values, you can also use this session to export the account structure. In that case, you do not need to export and process the values again as described in steps 2 and 3.

Note: The statement account structure must be set up correctly to successfully export the structure to the FST tables. For more information, refer to Statement account structure for external reporting tool.

Step 5: Export ledger account hierarchies and dimension hierarchies (optional)

If you defined financial statements based on ledger accounts or dimensions, you can use the following sessions:

- **Export Ledger Account Hierarchy (tffst1230m000)**
In addition to exporting the statement accounts and their parent-child relations, you can run this session to export the ledger account hierarchy to the ledger account hierarchy (tffst320) table.
- **Export Dimension Hierarchy (tffst1240m000)**
In addition to exporting the statement accounts and their parent-child relations, you can run this session to export one or more dimension hierarchies to the dimension hierarchy tables (tffst331-tffst335).

Data management sessions

Data management sessions

For data management purposes, these sessions are available:

- Delete Financial Values (tffst1207m000)
- Delete Financial Statement Values (tffst1206m000)
- Financial Value Export Setting History (tffst1540m000)

Appendix A Example of Account Type Value

A

Example of account type Value

Original amount value	Account type Value, Debit	Account type Value, Credit
500 Debit	500	-500
300 Credit	-300	300

Appendix B

Glossary

B

100% account

The statement account defined as the denominator when calculating percentages.

account

See: *ledger account* (p. 42)

accounting scheme

A scheme of accounts to which the results of certain events are posted. The accounting scheme consists of ledger accounts, structured in a parent-child hierarchy.

adjustment transactions

Correction entries to be made on financial statement values.

alternate account

An account to which you can transfer amounts with a different sign (debit/credit value) compared to the linked statement account.

Example

The *Short Term Debts* statement account, defined as a credit account, was set up as the alternate account for *Cash*, which was defined as a debit account. The total value of the ledger accounts linked to the *Short Term Debts* statement account is 10000.

Value of ledger accounts linked to <i>Cash</i>	Printed on statement for <i>Cash</i>	Printed on statement for <i>Short Term Debts</i>
1000 Debit	1000	10000
3000 Credit		13000

appropriate menu

Commands are distributed across the **Views**, **References**, and **Actions** menus, or displayed as buttons. In previous LN and Web UI releases, these commands are located in the *Specific* menu.

BIRT

[BIRT](#) is an open source reporting system for web applications, especially those based on Java and J2EE.

calculation group

A set of financial companies that indicates the currency that must be used for each company in financial statements.

The currency can be one of these:

- The company's local currency
- **Reporting Currency 1**
- **Reporting Currency 2**

cash flow statement

A report of the cash transactions history in a financial period. The report provides an overview of the sources and uses for cash. In some countries, a cash flow statement must be submitted to the authorities periodically.

dimension

Analysis account for ledger accounts to get a vertical view on ledger accounts. Dimensions are used to specify ledger account information.

See: dimension type

elimination transactions

Transactions used to remove double entries resulting from intercompany transactions (intercompany holdings, intercompany balances), so that these values will not be printed in the consolidated statement.

exchange-rate type

A way to group currency exchange rates. You can assign different currency exchange rates to different invoice-to business partners and/or to different types of transactions (purchase, sales, and so on).

formula

Indicates how the values of the statement column must be calculated. The formula contains variables that are linked to statement account values.

Example

$a + b - c$

Where:

a	=	Opening balance
b	=	Debit amount
c	=	Credit amount

GBF

See: *graphical browser framework* (p. 42)

graphical browser framework

A tool that is used to display a hierarchical structure in the form of a tree. Often, this tool also enables you to perform drag-and-drop operations.

Example: To display a breakdown structure.

Acronym: GBF

ledger account

A register used to record financial transactions and to accumulate the values of the transactions for reporting and analysis. The ledger accounts classify the transactions into categories such as revenues, expenses, assets, and liabilities.

Synonym: account

ratio

Represents the proportion of two values, based on a specified formula that uses the data included in a financial statement. Examples are the current ratio and the quick ratio, which represent the liquidity position of the company.

Ratios are used to:

- Calculate values for financial statement accounts, consolidated statement accounts, and annexures.
- Define formula variables used to calculate ratio values.

See: formula

ratio variables

The elements included in the formula used to calculate the statement column values. They correspond with the statement account values.

See: formula

report currency

In Financial Statements, the currency in which the report values are expressed.

rounding difference

Small differences between related debit and credit postings resulting from the rounding of calculated amounts.

statement layout

Statement layouts determine the general presentation of financial statements. This includes margins, header data of columns and accounts, header and footer texts, etc. This data is used to create financial statements. LN will order the statement data according to the parameters corresponding with the layout code selected.

sublevel

A number that indicates the level of a ledger account or a dimension in the hierarchical structure of accounts and dimensions. A low number corresponds with a low sublevel. Ledger accounts can have sublevels 0 through 99. Dimensions can have levels 0 through 9.

Transactions can only be posted to accounts and dimensions which have a sublevel zero. All amounts and quantities on the sublevels 1 and higher are aggregated from lower sublevels.

XBRL

Abbreviation of *eXtensible Business Report Language*. XBRL is an XML-based computer language for the electronic transmission of business and financial data.

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