

Organizational Structures

- Views of Organization
- Organizational Structures
- The Client Principle
- Period and Cost of Sales Accounting
- Credit Control
- Accounting Sub-Modules
- Integrated Organization Structures



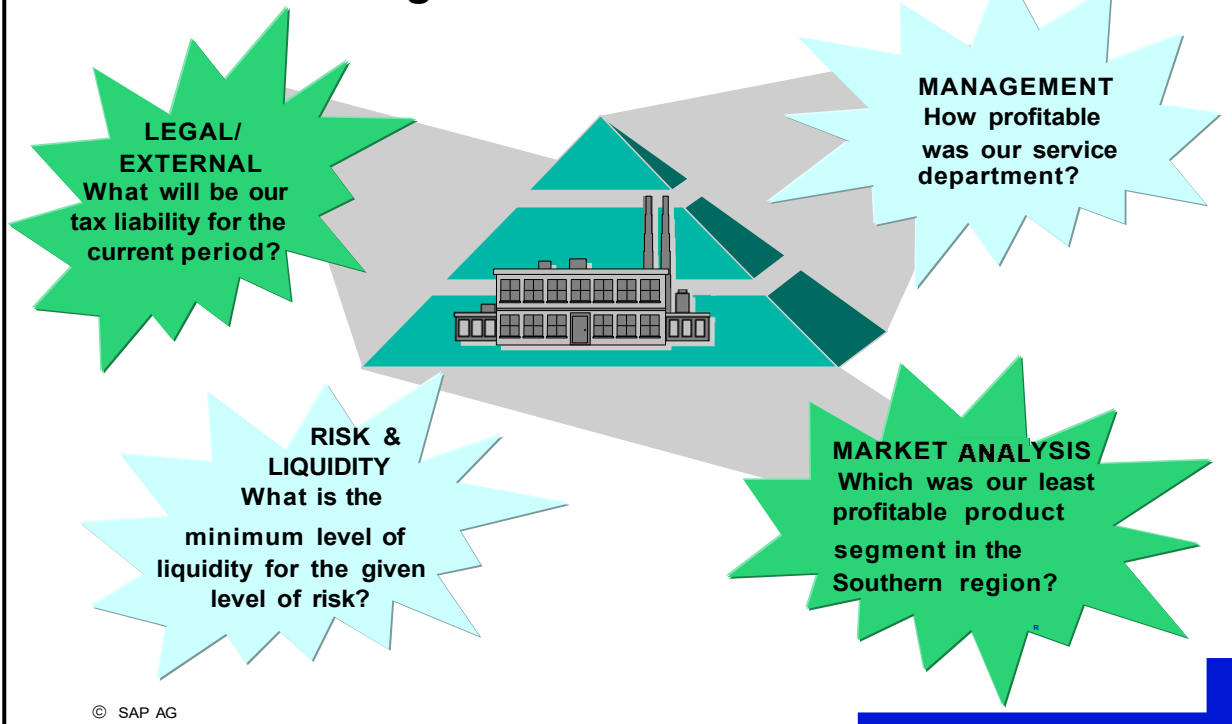
Organizational Structures: Objectives



- **At the completion of this unit, participants should be able to:**
 - Explain the functionality and use of financial organizational structures
 - Identify and explain the functionality of the business components in Financial Accounting

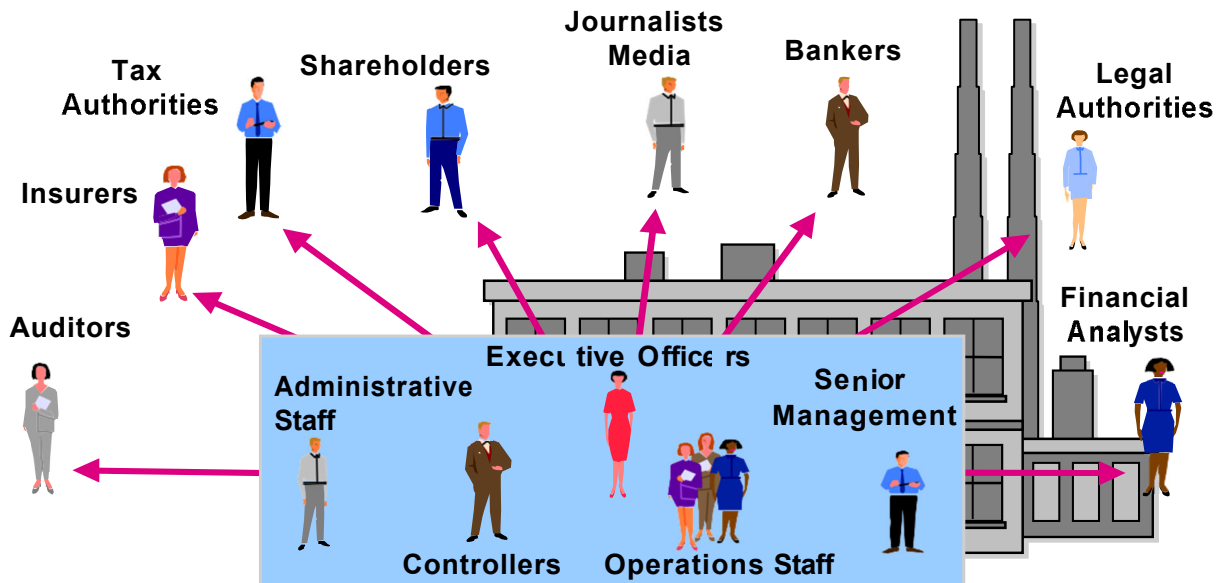


Views of an Organization



- An accounting system must be flexible enough to make information available to decision makers in a format that supports individual perspectives of an organization.

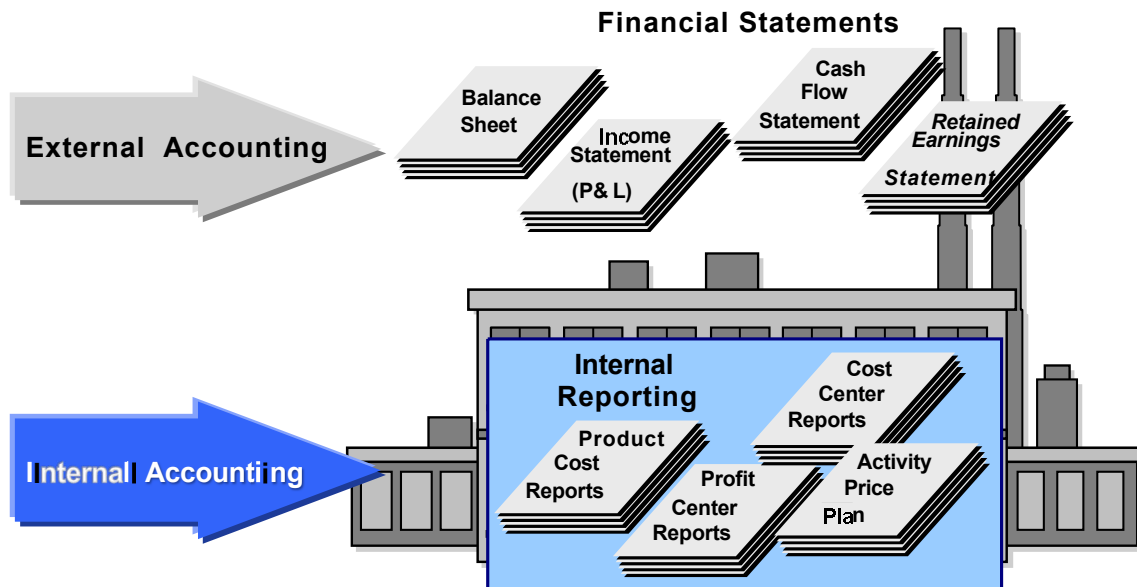
Financial and Management Accounting



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- There are two groups of accounting information users:
 - * **External** Accounting Information Users
These users usually require published information in conformance with legal requirements.
 - * **Internal** Accounting Information Users
These users could be at any level of a company and require information on their company's internal operations.

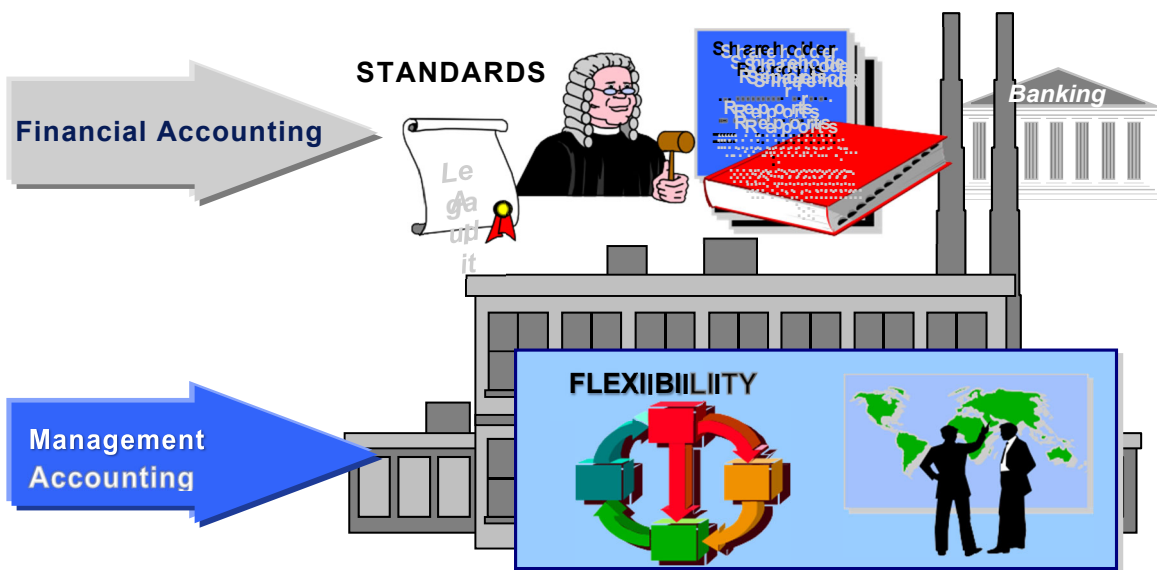
Meeting Reporting Needs



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- External and internal accounting are separate accounting systems that are interrelated but focus on different methods and dimensions of analysis to support different types of decision making.
- External accounting is referred to as financial accounting. It produces the financial statement view of the organization.
- Internal accounting is referred to as managerial accounting or controlling. It focuses on internal performance of the organization.

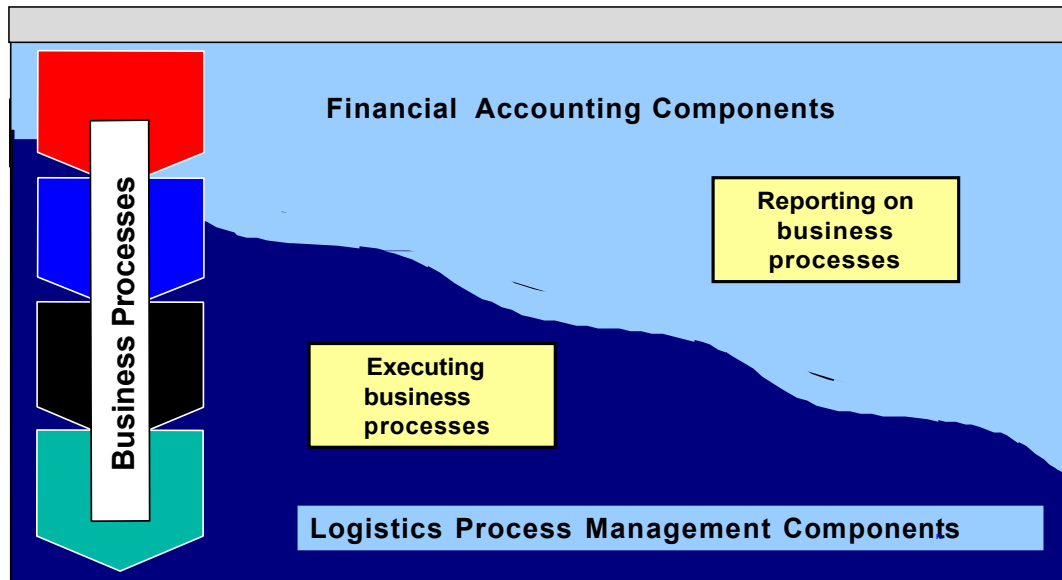
Standards versus Flexibility



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- Financial accounting adheres to standard principles and legal requirements.
- Managerial accounting, on the other hand, is characterized by flexibility and procedures that are not regulated by legal requirements.

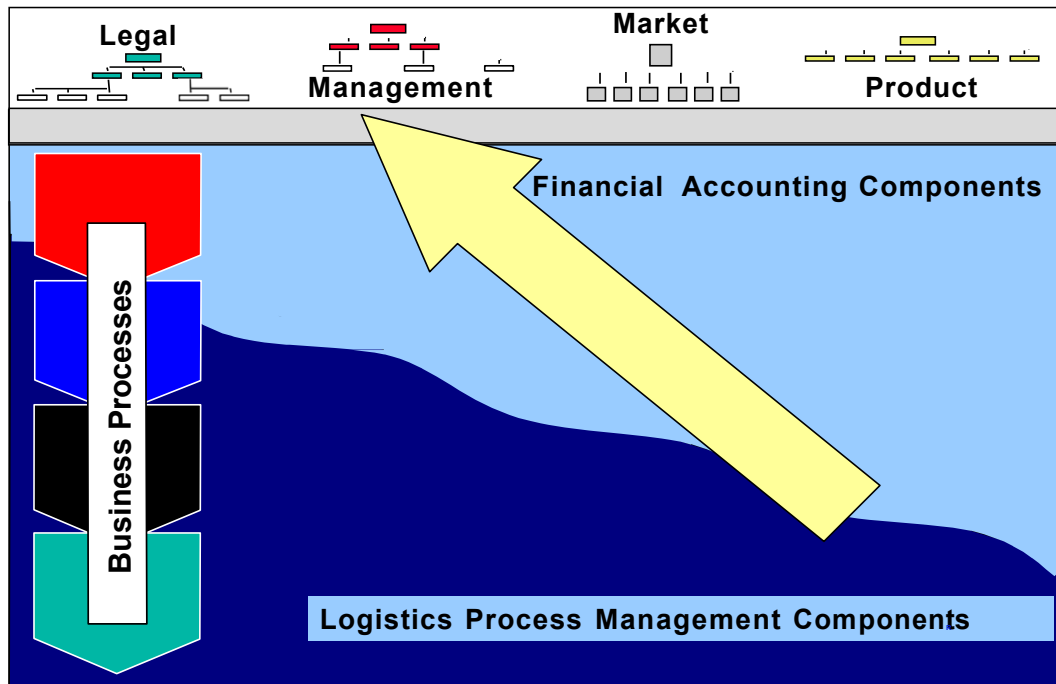
R/3 Component Relationships



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- R/3 has integrated **Logistic Process Management Components** to control varied and complex business processes. They cover materials management, production planning, manufacturing and sales & distribution and are relevant for individualized business sector needs.
- R/3's **Financial Accounting Components** serve the record keeping and reporting requirements supporting these business processes.

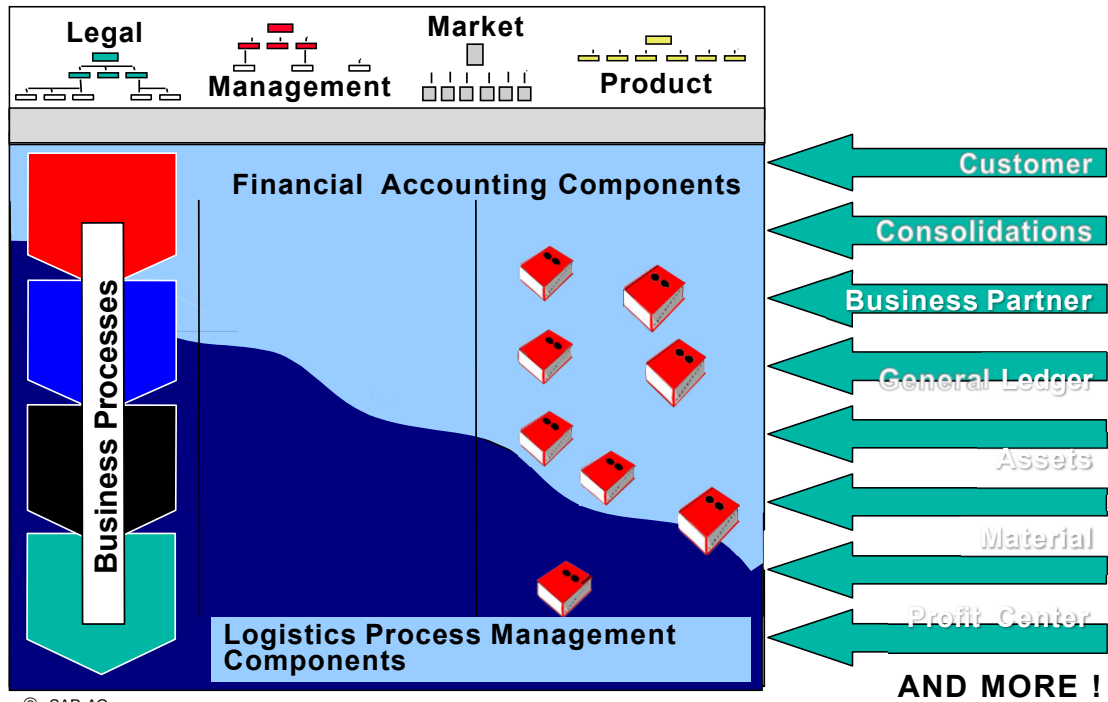
Organization Requirement Adapters



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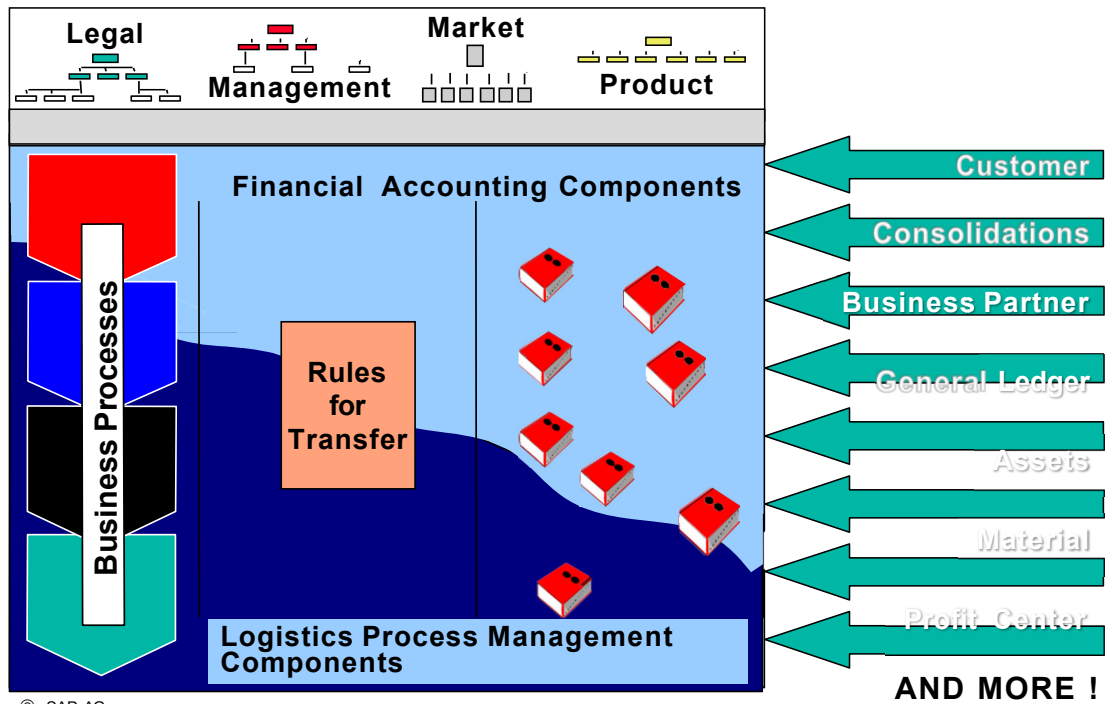
- Outside of R/3, an organization may be structured into divisions, plants, groups, factories or numerous other generic terms.
- Regardless of the terminology used, every company has external and internal requirements which must be met. R/3 uses specific organizational structures to meet these requirements.
- There are legal requirements, managerial requirements, market driven - customer requirements and product requirements.
- As business events are processed, the R/3 organization structure must be adaptable to the various external and internal requirements.

Information Capture in ledgers



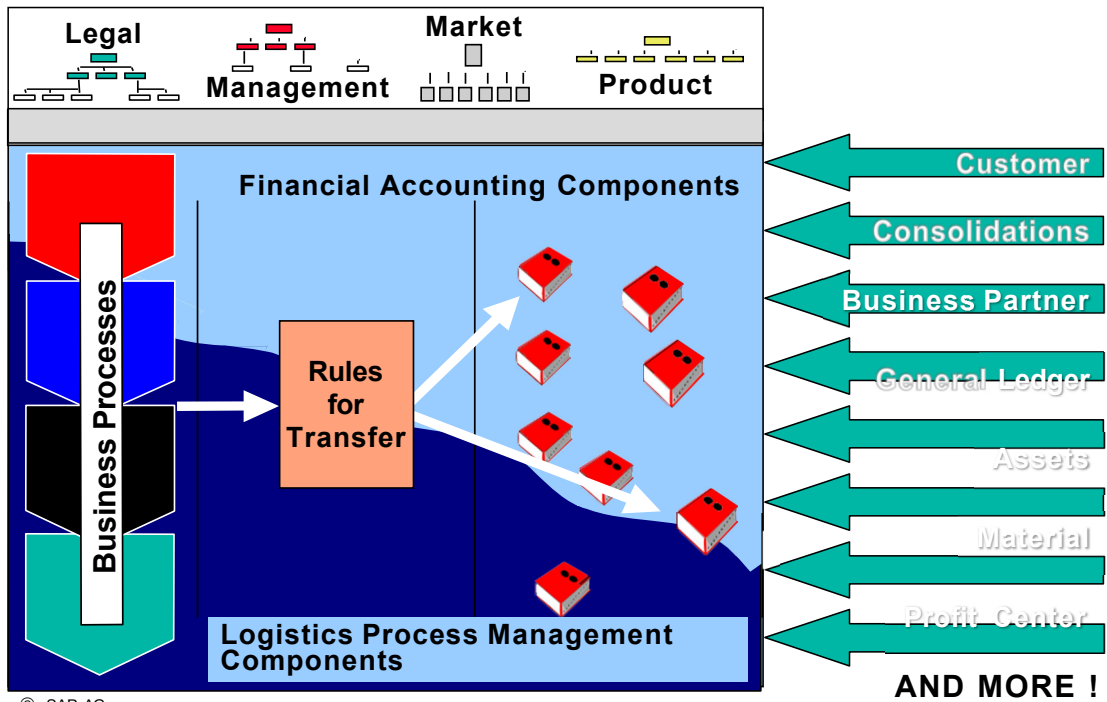
- As business processes occur data is captured in R/3 according to the purpose of analysis in ledgers which have been designed to meet typical reporting requirements.
- It is possible for users to create their own ledgers if the need arises. These are called customer defined special purpose ledgers. This functionality resides in the Special Ledger Module.

Rules for Information Capture



- Configuration rules define the population of ledgers as business events are processed in R/3. R/3 provides the Implementation Guide to assist users with defining configuration rules to specifically meet their business requirements.

Multiple Information Capture



- Information can be captured in more than one ledger to meet varying reporting needs.

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