Migration to New General Ledger Accounting
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Icons in Body Text

<table>
<thead>
<tr>
<th>Icon</th>
<th>Meaning</th>
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<tr>
<td>🚨</td>
<td>Caution</td>
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<td>Recommendation</td>
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<td>🔧</td>
<td>Syntax</td>
</tr>
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</table>

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Typographic Conventions

<table>
<thead>
<tr>
<th>Type Style</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Example text</strong></td>
<td>Words or characters quoted from the screen. These include field names, screen titles, pushbuttons labels, menu names, menu paths, and menu options. Cross-references to other documentation.</td>
</tr>
<tr>
<td><strong>Example text</strong></td>
<td>Emphasized words or phrases in body text, graphic titles, and table titles.</td>
</tr>
<tr>
<td>EXAMPLE TEXT</td>
<td>Technical names of system objects. These include report names, program names, transaction codes, table names, and key concepts of a programming language when they are surrounded by body text, for example, SELECT and INCLUDE.</td>
</tr>
<tr>
<td>Example text</td>
<td>Output on the screen. This includes file and directory names and their paths, messages, names of variables and parameters, source text, and names of installation, upgrade and database tools.</td>
</tr>
<tr>
<td><strong>Example text</strong></td>
<td>Exact user entry. These are words or characters that you enter in the system exactly as they appear in the documentation.</td>
</tr>
<tr>
<td><code>&lt;Example text&gt;</code></td>
<td>Variable user entry. Angle brackets indicate that you replace these words and characters with appropriate entries to make entries in the system.</td>
</tr>
<tr>
<td>EXAMPLE TEXT</td>
<td>Keys on the keyboard, for example, F2 or ENTER.</td>
</tr>
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Migration to New General Ledger Accounting

Purpose

New General Ledger Accounting offers the following advantages:

- Integration of managerial and financial accounting, including segment reporting
- Easy extensibility
- New procedures for parallel accounting
- Acceleration of period-end closing (fast close)
- Improved transparency
- Corporate governance
- Reduced ongoing costs

Many different migration scenarios are imaginable for the transition from classic General Ledger Accounting to new General Ledger Accounting, ranging from the straightforward merge of existing ledgers to a totally new conception of accounting, such as the introduction of segment reporting for compliance with new accounting principles. In particular in the case of a new conception of accounting, there are two aspects to the transition to new General Ledger Accounting: firstly, a conceptual business part, and secondly, a technical part dealing with the migration of the existing accounting data to the new structures for General Ledger Accounting.

Prerequisites

The prerequisite for the migration from classic General Ledger Accounting to new General Ledger Accounting is the successful upgrade of your SAP system to SAP ERP 5.0 or SAP ERP 6.0.

Employees involved in the migration project need to have attended the AC210 and AC212 courses or have equivalent knowledge.

Implementation Considerations

The new features relate to very extensive changes, the transition to new General Ledger Accounting is very complex, and the data volume involved is not to be underestimated. A comprehensive analysis of your situation at the outset and the detailed planning of the migration are crucial to the success of the migration.

We therefore recommend setting up an individual project for the migration, entailing project phases, milestones, and so forth, and taking the appropriate steps to ensure sufficient testing and training.

Preparing and performing the steps relating to the technical part of the migration of the data is of central importance for such a project and must be conducted with extreme caution and thoroughness to ensure that the principles of orderly accounting are still upheld after the migration.

To achieve a high degree of safety in this respect, SAP accompanies each migration project with the SAP General Ledger Migration Service. This mandatory technical service relates to the standard migration scenarios and contains a scenario-specific General Ledger Migration Cockpit and service sessions to ensure the quality of the data and of the migration project. The service sessions are performed by the General Ledger Migration Back Office that has been set up especially for this purpose.
For more information, see the following section and SAP Service Marketplace at http://service.sap.com/GLMIG. After your application for the service has been received, the General Ledger Migration Cockpit is made available to you. Arrangements are then made to provide the appropriate service sessions.

**Features**

The *SAP General Ledger Migration Service* covers the following services:

- The *General Ledger Migration Cockpit* for performing the migration
  - Process tree that guides you through the individual migration activities, specific to the scenario used
  - Monitoring of the migration steps with status administration
- Remote service session for scenario validation and system analysis
  - Where required, consistency checks on the target Customizing settings of new General Ledger Accounting
- Remote service session for the test validation
  - Technical plausibility checks in a test system after the data has been migrated
- Development support provided by the *General Ledger Migration Back Office*

The *General Ledger Migration Cockpit* offers the advantage that it guides you step by step through the migration of your data, specific to your scenario. The standardized procedure – together with the service sessions provided throughout the duration of the project by SAP specialists via the *General Ledger Migration Back Office* – contributes significantly towards optimizing migration projects.

The above contents relate to support for the technical migration of source data from the classic applications to new General Ledger Accounting.

You can obtain support in creating the blueprint and in customizing new General Ledger Accounting either from SAP Consulting of the SAP international subsidiary for your region or from consulting partners. For example, the consultants can provide support in elaborating a concept for new General Ledger Accounting, in planning the implementation project, or in performing individual reviews.

The *SAP General Ledger Migration Service* supports the following scenarios:

- **Scenario / Pack 1: Merging of the “FI Ledgers”**
  
  Merging of the data from classic General Ledger Accounting, the consolidation staging ledger, and the ledger for cost of sales accounting

  Advantages:
  
  - Reduced data redundancy
  - Reduced effort for year-end closing operations
  - Standardized reporting
• Scenario / Pack 2: Merging of FI Ledgers, Profit Center Ledgers, and/or Special Purpose Ledgers
  Scenario 1 plus merging of the data from classic Profit Center Accounting and/or the data from a special purpose ledger comparable with a general ledger
  Advantages:
  ○ Integration of Profit Center Accounting in new General Ledger Accounting
  ○ Discontinuation of the use of a special purpose ledger used as a general ledger
  ○ Posting data can be traced more effectively
  ○ Improvements to integrated reporting

• Scenario / Pack 3: Merging of FI Ledgers, Profit Center Ledgers, and/or Special Purpose Ledgers with Document Splitting (such as for reporting at profit center, segment, or business area level)
  Document splitting allows reporting to be performed at the level of additional dimensions, such as profit centers, segments, or business areas. In this scenario, document splitting is implemented concurrently with the migration to new General Ledger Accounting.
  Advantages:
  ○ Flexible reporting at the level of entities other than the company code

• Scenario / Pack 4: Merging of FI Ledgers, Profit Center Ledgers, and/or Special Purpose Ledgers with Switch from Account Approach to Ledger Approach
  Portrayal of parallel accounting using parallel ledgers instead of parallel accounts
  Advantages:
  ○ More transparent charts of accounts and reporting
  ○ Enhanced traceability of the posting data

• Scenario / Pack 5: Merging of FI Ledgers, Profit Center Ledgers, and/or Special Purpose Ledgers with Document Splitting and Switch from Account Approach to Ledger Approach
  For more information, see the descriptions provided for scenarios 2, 3, and 4.

• Scenario / Pack 6: Subsequent Implementation of Document Splitting
  Document splitting allows comprehensive reporting to be performed at the level of additional dimensions, such as profit centers, segments, or business areas. In this scenario, document splitting is implemented after the migration to new General Ledger Accounting.
  Advantages:
  ○ Flexible reporting at the level of entities other than the company code
  ○ Reduced complexity of the original migration project for implementing new General Ledger Accounting as a result of postponing the implementation of document splitting until after the migration.

Any scenarios that differ from these standard scenarios are migrated on a project-specific basis. For such scenarios, the migration is performed on the basis of the scenario corresponding most closely to the customer’s scenario.
If, for example, you do not use classic Profit Center Accounting (EC-PCA) but you would like to implement profit center accounting with new General Ledger Accounting, you use scenario 3. Generally, customer-specific scenarios require additional consulting support.

**Notes on this Documentation**

This documentation is not intended to provide details on the functions in new General Ledger Accounting; instead, it deals with specific matters relating to the migration.

This documentation covers the common standard scenarios that are supported by SAP. It describes the individual migration phases using migration guides and assists you in analyzing the initial situation in your system prior to the migration.

Any scenarios that differ from the standard scenarios have their own individual complexity, which prevents a standard description from applying to them. Such scenarios are migrated on a project-by-project basis and require additional steps.

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Migration Cockpit

Definition
Working environment for the migration to new General Ledger Accounting.

Use
The General Ledger Migration Cockpit is based on the most frequent standard scenarios for the migration. It is the framework in which you create your special migration scenario, guiding you through each migration step. The cockpit provides a process flow structure (process tree) containing the activities performed during the migration and it also provides a monitor enabling you to monitor the status of the migration. The process flow structure is created in your SAP system once you create a migration pack.

To start the Migration Cockpit, call transaction CNV_MBT_NGLM.

Besides the cockpit, the SAP General Ledger Migration Service contains two service sessions that are delivered remotely:

- Session for scenario validation and system analysis
  This session is used to check whether the migration scenario you have selected and ordered is adapted to your system configuration. In this way, the session ensures that you apply the correct migration approach.

- Session for the test validation
  This session is used to perform technical plausibility checks in a migrated test system to ensure the integrity of the data after it has been migrated.

For more information on these service sessions, see SAP Service Marketplace at http://service.sap.com/GLMIG.

Structure
The Migration Cockpit offers the following to assist you in performing the migration activities as part of a structured and efficient process:

- Migration Overview
  When you call transaction CNV_MBT_NGLM, the migration overview screen (Migration Server Overview) appears. From here, you can perform all activities that do not belong to a specific migration pack. For example, you can create a project or migration pack or register selected users.
  On the overview screen, all projects and packs found for the current client are listed. You can access any of the objects listed, provided you have appropriate authorization and are registered for the object in question.

- Process Flow Structure (Process Tree)
  Once you have created a new migration pack, the cockpit appears for this pack. It contains the process flow structure, a list of the activities that need to be performed for that migration pack, as well as a monitor providing the information you need in order to monitor the progress of the migration. From the cockpit, you can also access logs detailing the activities performed in this pack.
**Activities**

The following types of activities are available:

- **Activities that are executed**
  
  On the basis of the requirements pertaining to the activity in question, this function either starts a program in the background or calls a selection screen in which you make the required entries. To perform a function, select the desired activity and choose *Execute*.

- **Activities requiring confirmation**
  
  Once you have read the documentation for an activity and have undertaken all necessary measures, select the activity in the process flow structure and choose *Execute*. A dialog box appears, enabling you to confirm completion of the activity. Activities that require confirmation are used for documentation purposes.

- **Activities for information purposes**
  
  These activities only contain documentation but no functions. The documentation contains important information about the current status of your migration project and tips regarding activities that do not appear in the process flow structure.

**User Roles and Registration Functions**

The *Migration Cockpit* has the following user roles:

- **Lead**
- **Guest**

Depending on whether role SAP_NGLM_MASTER or role SAP_NGLM_USER is assigned to a user, the system automatically assigns the role *Lead* or *Guest* in the *Migration Cockpit*. SAP delivers the roles SAP_NGLM_MASTER and SAP_NGLM_USER with the *Migration Cockpit*.

Moreover, the *Migration Cockpit* contains registration mechanisms for the different organizational levels in the project. This is particularly useful when more than one migration is performed in parallel in a system environment and when not all users are involved in all of the migrations.

**System Landscape**

**Definition**

System landscape for the migration to new General Ledger Accounting.

**Structure**

Typically, an SAP system landscape consists of a development system, a consolidation or quality assurance system, and a production system. The *General Ledger Migration Cockpit* has to be installed in all of these systems. It is also possible to have a multi-system landscape with more than one production system and the development and consolidation systems.

For the *Migration Cockpit*, the following approach is typical for the system landscape:

- **Development system**
  
  The Customizing settings are made in the development system. This is also where Business Application Programming Interfaces (BAPIs) and notes are created. Customer developments are also made in the development system.
• Consolidation system (test system)

The consolidation system is used for conducting function and integration tests before the new settings and developments are released. This system is typically a copy of the production system, the copy being created at a particular point in time. In this way, tests for the migration can also be performed in the consolidation system.

We recommend performing the migration tests in a separate, independent test system that is a copy of the production system. In this case, the migration can be tested in the consolidation system independently of daily operations. Moreover, new General Ledger Accounting can be activated in the test system after the migration. This is required for testing the subsequent processes in new General Ledger Accounting. When planning the migration, take into account any particularities pertaining to your specific system landscape and transports.

• Production system

The production system is where the solution is actually used productively. In this system, it is generally not possible to access the Customizing settings or repository objects, or only with considerable restrictions. The migration can only occur in the production system once the migration has been completed successfully in a test system.

During the migration project, you have to ensure that the Customizing settings for new General Ledger Accounting do not have any effect on your current daily operations. Optionally, the Customizing settings can be transported before the actual migration. Such a transport is mandatory if you want to use validation of document splitting that is based on your configuration for document splitting or if you use the scenario Migration from the Account Approach to the Ledger Approach in New General Ledger Accounting.

Ensure that the activation indicator for new General Ledger Accounting is not set and transported until the migration has been completed successfully in the production system. If the activation indicator is accidentally transported to the production system beforehand, the corrections that would then need to be made would require considerable effort.
Phase Model for the Migration

Purpose

The phase model consists of three phases:

<table>
<thead>
<tr>
<th>Migration Date</th>
<th>Activation Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Old Fiscal Year</td>
<td>New Fiscal Year</td>
</tr>
<tr>
<td>Classic General Ledger Acctg</td>
<td>Classic General Ledger Acctg</td>
</tr>
<tr>
<td>Phase 0</td>
<td>Phase 1</td>
</tr>
<tr>
<td></td>
<td>Phase 2</td>
</tr>
</tbody>
</table>

Two dates are significant:

- **Migration date** (start of the forthcoming fiscal year for which the migration is performed).
  
  The migration date must be the first day of a fiscal year.

- **Activation date** (date on which new General Ledger Accounting is activated).
  
  The activation date depends on your specific project plan. In theory, the activation date can be any date in the current fiscal year. However, the migration of data from the production system with subsequent activation of new General Ledger Accounting usually occurs directly after the previous fiscal year has been closed. To ensure that the amount of data to be migrated is as small as possible, the migration should always occur soon after the previous fiscal year has been closed.

  Note that the migration and activation of new General Ledger Accounting can only occur once the previous fiscal year has been closed. As soon as new General Ledger Accounting has been activated, the previous fiscal year can no longer be opened. Ensure that data sent from applications that generate FI documents has been completely processed for the previous fiscal year.
Process Flow

In the three migration phases, you essentially perform the following activities:

1. Phase 0
   - Conception of new General Ledger Accounting
   - Customizing of new General Ledger Accounting
   - Function and integration tests on new General Ledger Accounting in a test system
   - Planning and conception of the migration
   - Analysis of the production system, in particular when document splitting is used
   - Where applicable, Customizing of document splitting
   - Customizing of the migration, in particular when document splitting is used

2. Phase 1
   - Closing the old fiscal year
   - Closing of Customizing of new General Ledger Accounting
   - Closing of Customizing of the migration
   - Closing of the function and integration tests on new General Ledger Accounting in a test system
   - Analysis of the validation results for the check run on document splitting
   - Test runs for the migration in a test system
   - Actual migration at the end of phase 1
   - Activation of new General Ledger Accounting after successful migration

3. Phase 2
   - Use of new General Ledger Accounting in the production system
   - Deactivation of the update of classic General Ledger Accounting (GLT0) after a transition period
   - Deactivation or deselection of other functions (such as classic Profit Center Accounting) that are replaced by new functions in new General Ledger Accounting
Phases in the Migration Cockpit

Purpose

The process flow structure in the General Ledger Migration Cockpit uses a phase model that guides you through the migration process, from the initial configuration through to completion of the migration. The phases in the process flow structure contain activities or subphases that also contain activities.

The phase model comprises the following phases:

1. Setup Phase
2. Check Phase
3. Preparation Phase
4. Migration Phase
5. Validation Phase
6. Activation Phase

Note the difference between the technical phases in the process flow structure and the migration phases of your project.

The following table shows the typical relationships between the phases in the Migration Cockpit and the phases of a migration project. The table also specifies the point in time at which the various activities in the process flow structure are usually performed.

<table>
<thead>
<tr>
<th>Phase in the Migration Cockpit</th>
<th>Short Description</th>
<th>Phase 0</th>
<th>Phase 1</th>
<th>Phase 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Setup Phase</td>
<td>Configuration of the migration and BAdI development</td>
<td>Yes*</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Check Phase</td>
<td>Plausibility checks on the data as a preparatory step prior to the actual migration</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Preparation Phase</td>
<td>Preparatory steps directly before the migration</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Migration Phase</td>
<td>Technical check on the data, including reconciliation of the migrated data</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Validation Phase</td>
<td>Check on the data and documentation of the migration results</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Activation Phase</td>
<td>Completion of the migration and activation of new General Ledger Accounting</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

* Mandatory for migration packs 4 and 5, that is, for migrations entailing a switch to the ledger approach. Recommended for migration packs 3 and 5 with regard to the Customizing settings for document splitting (validation in phase 1).
Process Flow

1. Setup Phase

In the setup phase, the migration is configured. Furthermore, the process flow structure contains references to a range of activities that need to be performed by way of preparation for a migration. This includes estimating the expected data volume in the totals table in new General Ledger Accounting or checking modifications (and, if required, comparison of the modifications with the SAP standard settings).

The most important activities in this phase are the creation of the migration plan and the assignment of the company codes to be migrated to the migration plan.

Business Add-Ins (BAdIs) enable the migration to be tailored to customer needs. You can also define these BAdIs in the setup phase. You need to implement the BAdI for the subsequent account assignment of open items in particular for migration packs 3 and 5 (migration with document splitting) as well as migration pack 6 (subsequent implementation of document splitting). Other BAdIs are optional.

In this context, the validation of document splitting is an important aspect for migration packs 3, 5, and 6.

2. Check Phase

This phase contains plausibility checks for existing transaction data in the context of the Customizing settings in new General Ledger Accounting. This phase assumes that new General Ledger Accounting has not yet been activated. The checks are performed on existing settings in classic General Ledger Accounting and classic Profit Center Accounting as well as the Customizing settings for new General Ledger Accounting and the transaction data. For example, the scenarios for new General Ledger Accounting are checked using your current data and settings.

In addition to these checks, this phase comprises checks for document splitting.

3. Preparation Phase

In the preparation phase, you perform preparatory steps for the actual migration. In this phase, any current postings need to be stopped, and the required comparison reports (at least the balance sheet and the income statement) need to have been created. Furthermore, the data from classic General Ledger Accounting is reconciled with the data in new General Ledger Accounting. If you do not transfer balances from classic General Ledger Accounting (ledger 0 in table GLT0) but from different ledgers, you need to ensure that the data is reconciled at the account level. You can use the Business Document Navigator to upload the reports or lists as attachments to the respective activities.

If you start with this phase, the preceding fiscal year must be closed. After the preceding fiscal year has been closed, it is not possible to reopen it or to reverse clearing postings that occurred prior to the migration date.

Always perform a complete data backup for the system before you start with the migration.

4. Migration Phase

The migration phase contains the activities that you require from the technical point of view to transfer the data. In this phase, you create the worklists for the migration and transfer the open items and balances from the previous years. You can then transfer the documents from the current year or post them subsequently in new General Ledger Accounting. If you use migration packs 3 or 5, specify the relevant document splitting information here as well. In the subphase Evaluation (activity Analyze Migration Status), you check whether the migrated data is complete and correct. As a final step, you perform a technical comparison of the ledgers to determine whether the totals records from classic General Ledger Accounting match - at least at the account level -
the totals records in new General Ledger Accounting. You can also perform the reconciliation at the level of the other account assignments.

If you find errors in the migrated data that require corrections or other cleanup activities to be performed before the migration can be repeated, you can reset the migrated data completely in the next phase (validation phase). Resetting the data is optional and can be performed before the validation phase is started. After you have reset the data, deactivate the current migration pack and create a new migration pack with which to restart the migration from the beginning.

5. Activation Phase

During the activation phase, you complete the migration. In this phase, you also receive information about other activities relating to the migration. In this way, you can deactivate certain updates (such as classic Profit Center Accounting), for example. For more information, see the documentation of the individual activities.

Quick Migration for Basic Scenario

Purpose

This section describes quick migration on the basis of migration scenario 1. Migration scenario 1 is the most basic migration scenario. If you do not require parallel accounting or document splitting, the migration from classic General Ledger Accounting to new General Ledger Accounting should not require a large amount of effort.

To ensure maximum security for your data, you set up a project for performing the migration, even for this basic scenario.

Process Flow

You must perform all mandatory activities for the migration: Some of the activities in the General Ledger Migration Cockpit are optional. From the technical point of view, you are not required to perform these activities.

You find all of the activities in the process flow structure of the Migration Cockpit. The process flow structure guides you step by step through the migration process. For each activity, there is detailed documentation that you can access from the Migration Cockpit.

The phase in which you are currently working is marked as active in the process flow structure. You can only move on to processing the next phase once all mandatory activities in the active phase have been closed successfully (or at least closed with just warning messages).

In the following sections, the standard tables FAGLFLXT and FAGLFLXA are used to represent the tables for new General Ledger Accounting. Industry-specific standard tables (FMGLFLXT, FMGLFLXA) are used by public sector customers, for example.
Phase 0: Before the Migration Date

Use

Once you have created a migration pack, you define the migration plan in the setup phase of the General Ledger Migration Cockpit. The migration plan acts as a kind of organizational parenthesis around the data to be migrated. In the migration plan, you make fundamental specifications such as the migration date or the assignment of the company code ledgers to be migrated. The migration type (with or without document splitting) is determined automatically by the migration pack.

Company codes that share identical fiscal year limits can be migrated together. In the case of very large volumes of data, you can define multiple migration plans to conduct the migration company code by company code. For this, you create a corresponding number of migration plans with all activities and execute them.

Prerequisites

Before you can make the Customizing settings for the migration, the Customizing settings for new General Ledger Accounting need to be made. You do this in Customizing for Financial Accounting (New).

For information on setting up new General Ledger Accounting, see the SAP Library and the Implementation Guide (IMG) in the documentation on the individual IMG activities.

Activities

In phase 0, you perform the following activities:

1. Calculate expected data volume in the totals table
   
   We recommend first estimating the expected data volume in the new totals table FAGLFLEXT or in customer-specific totals tables before performing the migration. See also SAP Note 820495. From Support Package 10 in SAP ERP 6.0, you can use analysis report RGUIST01 to calculate the expected data volume in your totals table on the basis of the current data (see SAP Note 1045430).

2. Check modifications or enhancements in the system
   
   We recommend that you check whether your SAP system has any modifications that influence new General Ledger Accounting or the migration and that you establish whether these modifications are also required in new General Ledger Accounting. Note that modification can often be replaced by SAP standard functions or by enhancements to the SAP standard delivery.

3. Confirm Customizing settings for new General Ledger Accounting
   
   You confirm that Customizing has been completed for new General Ledger Accounting and that it is ready for the migration.

4. Create the migration plan
   
   This activity is of particular importance in the setup phase. You create a migration plan in accordance with the selected migration pack.

5. Specify migration date
Another important setting for customizing the migration is the migration date. The migration date is crucial for the migration because it is used to determine the migration phases and in particular the start of phase 1. Note that it is not possible to specify a migration date that falls before the start of the current fiscal year. Provided certain prerequisites are filled, there are circumstances when it is possible to specify the start of the current fiscal year as the migration date. For more information, see SAP Note 1039752.

6. Assign company codes and ledgers to a migration plan

Once you have created a migration plan and specified the migration date, you assign company codes and ledgers to the migration plan. In general, you can assign all combinations to a single migration plan, provided all company codes have identical fiscal year limits and you use the same migration scenario for all company codes.

7. Check the Customizing settings for the migration

At the end of the setup phase, you run a check to compare the migration plan against the Customizing settings for the migration as well as against the Customizing settings for new General Ledger Accounting.

Phase 1: After the Migration Date

Use

Migration phase 1 is your current fiscal year. In this phase, you perform the closing postings for the old fiscal year. At the same time, you can make postings for the new fiscal year. The postings for the new fiscal year are still made in classic General Ledger Accounting.

Note that migration phase 1 is particularly significant for certain migration packs.

Prerequisites

Before you can proceed with the migration, you have to ensure that the previous fiscal year is closed. After the migration, the previous fiscal year cannot be reopened.

For information on changes to open item management for G/L accounts, see SAP Note 175960.

Activities

1. Check whether new General Ledger Accounting has been activated.

This activity checks whether new General Ledger Accounting is active in the current client.

For the first migration from classic General Ledger Accounting to new General Ledger Accounting, new General Ledger Accounting must not be activated. You can only activate new General Ledger Accounting once the migration has been completed successfully for all company codes in the client.

The only exception to this is the subsequent implementation of document splitting, for which new General Ledger Accounting needs to have been activated.

2. Check organizational structures

There are several activities for checking organizational units such as company, company code, controlling area, or segment. In these activities, you find plausibility checks for the Customizing settings for new General Ledger Accounting and for the migration.
3. Check currencies and ledgers
   In these activities, checks are performed on the currency settings for parallel currencies in Financial Accounting (FI). Furthermore, a program checks on the basis of your current ledgers whether the Customizing settings for new General Ledger Accounting are compatible with your current data set.

4. Preparatory activities
   Activities performed during the preparatory phase are, for example, user registration, creation of a data backup, and the documentation of financial statements in classic General Ledger Accounting.

5. Create worklists
   The system determines the open items (OIs) with a posting date preceding the migration date and the documents with a posting date that is the same as or greater than the migration date and places them in the worklists.

   When the worklist is created, the status indicator in the migration plan is set to Started. In particular, this means that the old fiscal year is locked for the function Reset Cleared Items. You can no longer change the assignment of company codes in the migration plan.

6. Transfer balance carryforward
   With this activity in the Migration Cockpit, you can transfer balance carryforward for accounts that are not managed on an open item basis. In this way, you transfer the balance carryforward values from an appropriate source ledger (such as GLT0, COS ledger, or GLFUNCT) to the totals table in new General Ledger Accounting.

7. Create general ledger line items and balance carryforward
   In this activity of the Migration Cockpit, the system builds the general ledger line items (FAGLLEXA) from the open items for customers, vendors, and G/L accounts with a posting date in the prior fiscal year. From the total of the open items, the system carries forward for each G/L account managed on an open item basis the balance in period 0 of the current fiscal year to the new totals table (FAGLFXET). Customer and vendor items are carried forward as totals to the respective reconciliation accounts. No changes are made to the customer and vendor accounts themselves.

8. Transfer documents to new General Ledger Accounting
   From the documents in the worklist, the system builds the new totals tables (FAGLFXET) and line item tables (FAGLLEXA) of the current fiscal year for all G/L accounts and specific to each period. This can either occur for all company codes assigned to the migration plan or selectively for individual company codes.

9. Manual reposting to other dimensions
   In special situations, you can use this activity of the Migration Cockpit to repost values in the balance carryforward between different dimensions for specific G/L accounts. However, this usually is not necessary in the basic migration scenario.

10. Analyze migration
    After the migration, you check whether the migration is complete and correct. In addition, you create reports to document the posting data.

11. Activate new General Ledger Accounting
    When the migration has produced correct results, activate new General Ledger Accounting. From this point, you can use the functions of new General Ledger Accounting, and the new tables are updated. Once you have activated new General Ledger Accounting, it is not possible to deactivate it.
If you use more than one migration pack, do not activate new General Ledger Accounting until all of the migration packs have been completed successfully.

12. Complete the migration

You complete the current migration pack. At the same time, you confirm that the migration has been completed for the related migration plan.

For more information, see the documentation on the individual activities of the process flow structure in the Migration Cockpit.

**Phase 2: After the Activation Date**

**Use**

In this phase, you can continue to update data to the table for classic General Ledger Accounting, GLT0, during a transition period, even though new General Ledger Accounting has been activated. When you no longer need this update, you can deactivate it. Apart from classic General Ledger Accounting, you can also deactivate other functions.

For more information, see the documentation on the individual activities of the process flow structure in the General Ledger Migration Cockpit.

**Activities**

To deactivate the update to the table for classic General Ledger Accounting, GLT0, go to Customizing for Financial Accounting (New) and choose General Ledger Accounting (New) → Preparation for Productive Start → Migration of Existing SAP Data → End Migration → Deactivate Update of Classic General Ledger (GLT0).

**Migration in Detail**

**Use**

The migration seeks to enable you to perform the transition as smoothly as possible from the SAP General Ledger Accounting environment you have been using until now to the diverse range of functions offered by new General Ledger Accounting. It may be that you only want to implement the requirements already represented, such as parallel accounting using the account approach. Or you may want to adjust your accounting representation to new circumstances and therefore switch to new accounting methods, such as by implementing a balance sheet at the segment level. In any case, it must be possible to document the changeover for external auditing purposes, for example.

You may opt for the changeover due to one or more changes in how General Ledger Accounting is used, such as the introduction of document splitting, the switch from an account approach to a ledger approach, or the discontinued use of additional ledgers. The necessary information to be documented may already exist as follows:

- You find the necessary information - if only partially - in accounting documents but you do not evaluate (or have not been able to evaluate) this information for General Ledger Accounting.
Strictly speaking, you do not actually need any new documents because you only need to record the new way of using the document information. An example for this would be the introduction of document splitting by profit centers when you have previously already worked with classic Profit Center Accounting as a separate function and now want to reflect this in new General Ledger Accounting.

- You can derive the information from other data stored in accounting documents. The information that is actually required is therefore not available in posted documents. However, you can create rules governing how you can derive this information systematically from information contained in documents. You then have to add the derived information to the affected documents before you can perform any other migration steps. An example of this would be the introduction of a segment invoice whereby you can derive the segments from existing profit center information.

- You have to create for a document the necessary information to be documented using an existing reference or one that is yet to be created (such as the invoice reference or the clearing document number) to another document. As is the case with the derivation of information, you have to create such reference relationships before you perform any other migration steps. To split a partial payment, for example, you may want to use the reference to the relevant invoice.

- You find the necessary information distributed across a number of documents that you as the user know to be connected but that the system cannot identify as being connected. In the logic of an account model, for example, the system cannot recognize which accounts are combined to produce different financial statements.

**Activities**

The approach applied in all of these cases is that you first document the relevant documents systematically. You achieve this with the migration worklist containing all migrated documents as well as their migration status.

Migration is therefore more than just a technical necessity for the SAP system. It reflects much more the difference in content between old and new reporting and enables you to clearly represent this changeover in the same way as the other documentation requirements for an accounting system.

However, from the technical standpoint, you may also change a range of functions, especially with the introduction of document splitting. Documents posted before the changeover may meet the new requirements partially or not at all. Documents posted after the changeover must meet the new requirements. However, business processes and consequently the accounting documents that represent them regularly extend across both periods and in this way connect these periods. Nevertheless, you want to ensure that the posting procedure continues as smoothly as possible and that users do not need to ask themselves in the case of each document whether the document was posted before or after the changeover. You certainly do not want check rules to need to be changed regularly between old and new in order to continue processing.

You therefore have to convert technically the documents that belong to business processes and that are still active at the time of the changeover so that, after the changeover, such documents do not come up against new technical requirements and check rules that they do not fulfill.

- You must classify all business processes uniquely. Coupled with this is the concrete assignment of processes to document types as well as the classification of the chart of accounts.
- The documents within a process must be referenced correctly and in a timely manner by clearing or invoice reference so that derived or inherited information can be forwarded.
The Steps of a Migration Project

Purpose

We recommend that you consider the migration to new General Ledger Accounting as a business management project within its own right, and not simply as the technical migration of data.

The New G/L Migration Roadmap has been created to this end. It provides a general introduction to the topic and describes the most important phases and work packages involved in a migration project for the switch from classic ERP applications to new General Ledger Accounting.

This roadmap sets out to help you understand the basic recommendation issued above and provides tips on how to set up an appropriate project environment. It describes the phases, work packages, and activities in a migration project as well as materials (called accelerators) that assist you in organizing the project more efficiently. Examples of these accelerators are:

- Examples of materials for planning the project
- Sample documents for the blueprinting phase
- Examples of procedures for the productive migration
- References to presentations
- References to training materials
- References to consulting services
- References to relevant SAP Notes
- References to the relevant documentation (Migration Guide)

A migration entails some mandatory steps and some that are optional. Furthermore, whether a step is applicable depends on the initial situation and the desired target scenario.

Analysis of the Initial Situation

Use

To be able to plan a migration project from beginning to end, you first have to gain a clear overview of the initial situation serving as the starting point for the migration as well as an overview of the goals that you want to achieve by performing the changeover to new General Ledger Accounting.

Features

You should consider the following aspects when analyzing the initial situation:

- Initial scenarios that influence the migration procedure
  
  Gain an overview of the accounting scenarios that are in operation in your system and of how they are used. It is particularly important to recognize cases in the initial situation when data relevant to accounting is imported from sources other than classic General Ledger Accounting:
○ Previous Use of Profit Center Accounting (EC-PCA)

○ Previous Use of Cost of Sales Accounting (COS)
  After the migration, you can keep the data from the COS ledger in a ledger in new General Ledger Accounting. The ledger that you choose to use may also be the leading ledger. Document splitting is not necessary for this.

○ Previous Use of Special Purpose Ledger (FI-SL)
  Special purpose ledgers can serve a variety of purposes. Establish the following:
  - Which specific ledgers do you use?
  - Are these ledgers used in your production system or do they only exist in your consolidation environment?
  - Are they updated in real time or are built by rollups?
  - Is document splitting already used?
  - Depending on the concept for how the special purpose ledgers are used, a different migration scenario may be necessary or advisable. For this, check all the variants specified under Migration Scenarios [Page 29].

- Use of Interfaces to External Systems
  If you have used interfaces for online or offline connections to external systems that post to General Ledger Accounting, you may need to make adjustments to these interfaces in order to continue to use them with new General Ledger Accounting.
  - The process logic of the interface can contribute considerably to the volume of data to be migrated. This applies to all the items open on the migration date as well as to the document volume within phase 1. You could also use the interface in a way that reduces the quantity structure.
  - If the external application or the interface uses time restrictions for posting scenarios, you can use it to synchronize the posting scenarios. This applies to the posting logic (which may in some circumstances be converted during the migration) as well as to possible error messages that the interface needs to possess because step-by-step validation forms part of the migration. See also Validation of Document Splitting [Page 27].

- Managing G/L Accounts on an Open Item Basis
  This aspect only comes into play if you want to accompany the migration with the introduction of document splitting. The effort required for the migration is to a great extent relative to the number of documents to be processed in the migration. This number includes all open items (OIs) present on the migration date as well as documents posted in phase 1 (see Phase Model for the Migration [Page 12]). The term open is used here to denote the absence of a clearing document number.
  While you have to manage subledger accounts (that is, customer and vendor accounts) on an OI basis in every case in order to be able to build business processes such as payment, you need to check early on whether it is necessary for G/L accounts to be managed on an OI basis. By reducing the amount of such accounts, you can reduce the amount of open documents, thereby reducing the amount of documents to be migrated that need to be processed for document splitting. Besides reducing the effort involved, you should also check whether or not clearing actually needs to be performed, since information is passed from one document to the follow-on documents during document splitting. It is possible that the existing link does not meet the requirements as a result of clearing, that is to say, the documents should not be split on the basis of this clearing.
You can use a Service Session as part of SAP Safeguarding for Upgrade to receive information about the number of G/L accounts managed on an OI basis and the number of OIs on these accounts. For more detailed information, see the SAP Service Marketplace.

In the following cases, it may be possible to dispense with management on an open item basis:

- When there is a very small amount of open and cleared items
- When a clearing combines all documents for a period. This can imply that there is no direct connection between the individual documents. This does **not** apply to bank clearing accounts.

We recommend that you keep the number of G/L accounts that are managed on an OI basis to a minimum. If during this analysis you find G/L accounts for which you want to deactivate management on an OI basis, there are a number of aspects that dictate whether this is possible. To find out information about the recommended procedure, consult the current SAP Notes relating to the topic `FI-GL-GL` and containing the keyword `open items`. You should perform this activity **before** starting the migration.

**Number of Documents in the Migration Period**

This aspect is relevant for all functions in new General Ledger Accounting. You need to include in the migration all documents in phase 1 (see Phase Model for the Migration [Page 12]), that is, all documents posted between the migration date and the activation date as well as all items from phase 0 that are open on the migration date.

If you want to introduce document splitting, supplying the open items with the relevant account assignment information (see Migration with Document Splitting [Page 37]) is decisive for the effort required.

We recommend that you establish as precisely as possible how many documents are involved and what form of processing is applied for the migration in order to estimate the time required to perform the migration.

**Number of Company Codes and Clearings Between Them**

Generally, each company code can be migrated separately from the other company codes, provided there are **no** cross-company-code documents.

In the case of company codes sharing identical fiscal year limits, we recommend migrating all of such company codes **together**. If there are cross-company-code documents that are relevant for the migration, and you want to introduce document splitting, you should migrate such documents together. The Service Session mentioned in the section Managing G/L Accounts on an Open Item Basis provides an overview of the relevant documents. If there are also cross-company-code documents relating to company codes with different fiscal year variants, you have to process such documents in separate migration plans.

**Use of Different Fiscal Year Variants**

If you use different fiscal year variants in different company codes, note that a minimum requirement is that it must be possible to derive the same fiscal year from the migration date for all company codes within a migration plan. You may be required to create multiple migration plans to meet this requirement.


- **Use of Additional Currencies in Special Purpose Ledgers**
  If you use special purpose ledgers that you want to replace by migrating to new General Ledger Accounting (and that you no longer want to use in FI-SL), you have to check the currencies used in these ledgers. Currencies that are **not** contained in the original posting document are **not** available in new General Ledger Accounting after the migration. If you want to continue using such currencies in new General Ledger Accounting, you have to retain the respective special purpose ledger.

- **Parallel Valuation**
  There are special migration scenarios for the ledger approach as well as for the account approach using parallel valuation. For more detailed information, see *Migration with Parallel Accounting* [Page 48].

### Analysis of Desired Target Scenario

**Use**

The section *Analysis of the Initial Situation* [Page 23] demonstrated that many aspects depend on the initial scenarios that you start from. Some of these scenarios can be considered from the perspective of the target scenario:

- **Portraying Parallel Valuation Using a Ledger Approach**
  New General Ledger Accounting enables the ledger approach for parallel valuations and thus the many functions this approach offers. The transition from the account approach to the ledger approach is described under *From Account Approach to Ledger Approach* [Page 49]. However, you can still continue to use the account approach.

- **Using Several Ledgers**
  Furthermore, there are also aspects that only depend on the target scenario. This includes in particular:

- **Introduction of Document Splitting**
  For document splitting to be introduced into a scenario thus far without document splitting, documents need to be posted using a clearer and more definite posting logic. For information on the migration steps, see *Migration with Document Splitting* [Page 37].
Customizing Settings for the Migration

Use
The Customizing settings that need to be made for a migration can be grouped by content into two main areas, and each area has a specific sequence in which the settings are made.

Activities
1. Customizing of new General Ledger Accounting
   Make the Customizing settings relevant for the target scenario (that is, the Customizing settings for new General Ledger Accounting). This involves achieving the overall concept of the new portrayal of accounting with ledgers and where appropriate document splitting and testing the functions, testing for completeness, and testing the interaction of all internal and external document sources used. You should first perform such tests without considering the existing posting data. The steps are identical with the new implementation of new General Ledger Accounting and are described in the SAP Library under General Ledger Accounting (New) → Configuration in New General Ledger Accounting [Extern].

2. Migration Customizing
   When you have defined the target scenario, you then have to specify how the existing documents are to be migrated.
   You do this in the General Ledger Migration Cockpit, which encompasses all relevant activities. From here, you create the migration plan and specify the migration date. You assign company codes and ledgers to the migration plan. You make these settings in the setup phase.
   To avoid having to change for the migration the Customizing settings for document splitting in the target scenario of new General Ledger Accounting, you find alternative Customizing settings in the Migration Cockpit. These settings are used solely for migration purposes. You make these settings in the check phase.

Validation of Document Splitting

Use
Validation is an important step for the migration if document splitting is introduced. Validation helps you to perform the transition to the new posting rules and offers the following options for posting activities:

- **Log**
  At the time when validation is performed, it may be the case that not all of the rules for document splitting have been set up in the system. The system logs all missing entries. The user performing the postings remains unaware of the log. The project team can use the log to analyze the documents posted and derive appropriate measures (such as changing the Customizing settings or the posting logic).

- **Output of a Warning Message.**
  The user is now made aware each time a document he or she has posted contravenes the rules on document splitting. It is useful to apply this setting once the users have attended a training session and know how postings need to be performed.
• **Output of an Error Message.**

  The most extreme form of validation is the output of an error message. This represents the situation that would occur after the activation of new General Ledger Accounting. A document cannot be posted if an error has occurred.

---

**Performing the Migration**

**Use**

You perform the migration in the process flow structure of the *General Ledger Migration Cockpit*.

**Activities**

Performing the migration entails the following steps:

- **Determination of migration objects**
  You use a selection program to create a worklist containing all documents to be migrated for the company codes in a migration plan. This worklist forms the basis for all other activities, that is, other programs use this worklist to select the documents to be migrated.

- **Migration of open items from phase 0**
  You need to migrate any items still open on the last day of the old fiscal year. For the implementation of document splitting, such open items have to be supplemented with the necessary account assignments. Furthermore, the balance carryforward values have to be produced using the specified account assignments. The documents themselves are not transferred to new General Ledger Accounting because they were posted before the migration date.

- **Migration of documents from phase 1**
  You have to transfer the documents from phase 1 completely to new General Ledger Accounting. During the transfer, all checks are run on these documents as if they were being posted to active new General Ledger Accounting for the first time. The validation serves as preparation for these checks. It allows you to identify problem cases earlier on and to prepare the treatment for these cases. With the transfer, the balances are automatically written to new General Ledger Accounting for the relevant period.

- **Balance carryforward**
  In the case of G/L accounts that are not managed on an OI basis, balances are not transferred by document; instead, they are transferred as totals from the balance carryforward of the source ledger. If you introduce in the totals table new account assignments that you did not use previously or that were not previously available, you can use a special transaction to manually transfer balance carryforward items.

Once you have performed all migration steps productively, you finish the migration with the relevant activity in the *Migration Cockpit*. If you no longer require any comparison data for new posting periods, you can deactivate the update of balances from classic General Ledger Accounting.
Changes Caused by the Migration

Use

The migration does not make any changes to the following data:

- Outset data in classic General Ledger Accounting in tables BKPF and BSEG, the secondary indexes, or in totals table GLT0.
- Outset data in other ledgers such as in Profit Center Accounting, the cost of sales ledger, the reconciliation ledger, or a special purpose ledger.
- Outset data in other applications

From the perspective of document data and balances, the tables in new General Ledger Accounting (line items, document splitting information, general ledger accounting totals) are first updated on the basis of the Customizing settings for new General Ledger Accounting (such as the assignments of scenarios to ledgers).

From the business perspective, you can use the functions of new General Ledger Accounting as soon as the latter is activated. However, it may be necessary to check and adjust applications that send data to General Ledger Accounting with regard to their integration with new General Ledger Accounting. New General Ledger Accounting may require additional account assignment information that is not supported in classic General Ledger Accounting.

We recommend that, as early as the test phase for the use of new General Ledger Accounting, you ensure that all necessary reports and functions are available for the new accounting method and have been tested for the new or changed business processes. This can occur independently of the actual migration.

Migration Scenarios

Definition

A migration scenario describes the various conditions dictating how the migration from classic General Ledger Accounting to new General Ledger Accounting is performed. The initial scenario describes the conditions in classic General Ledger Accounting, whereas the target scenario describes the conditions in new General Ledger Accounting. The migration packs contain all necessary activities relating to the migration for the scenario you use. Dependent on your scenarios, you can create more than one migration pack in a client and assign existing company codes to different migration packs.

Structure

The following matrix contains the possible migration scenarios. This is an overview of the most frequently occurring migration scenarios and not an exhaustive list of all scenarios imaginable.
### Possible Migration Scenarios

<table>
<thead>
<tr>
<th>Migration Scenario</th>
<th>Initial Scenario in Classic General Ledger Accounting</th>
<th>Target Scenario in New General Ledger Accounting</th>
<th>Migration Service</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Other Ledgers Used</td>
<td>Account Approach</td>
<td>Other Ledgers Used</td>
</tr>
<tr>
<td>Simple solution</td>
<td>-</td>
<td>-</td>
<td>Only leading ledger</td>
</tr>
<tr>
<td>Scenario with parallel accounting</td>
<td>-</td>
<td>X</td>
<td>Only leading ledger (retention of account approach)</td>
</tr>
<tr>
<td>Scenario with parallel accounting, poss. scenario with document splitting</td>
<td>-</td>
<td>X</td>
<td>Multiple ledgers (switch to ledger approach)</td>
</tr>
<tr>
<td>Scenario with/without document splitting</td>
<td>Profit Center Accounting (PCA)</td>
<td>-</td>
<td>Only leading ledger (others optional)</td>
</tr>
<tr>
<td>Scenario with/without document splitting Scenario with parallel accounting</td>
<td>Profit Center Accounting (PCA)</td>
<td>X</td>
<td>Only leading ledger (others optional)</td>
</tr>
<tr>
<td>Scenario with/without document splitting</td>
<td>Special Purpose Ledger (FI-SL)</td>
<td>-</td>
<td>Only leading ledger (others optional)</td>
</tr>
<tr>
<td>Scenario without document splitting</td>
<td>Cost of Sales Accounting (COS)</td>
<td>-</td>
<td>Only leading ledger (others optional)</td>
</tr>
<tr>
<td>Scenario with parallel accounting</td>
<td>Cost of Sales Accounting (COS)</td>
<td>X</td>
<td>Only leading ledger (others optional)</td>
</tr>
<tr>
<td>Scenario for subsequent implementation of document splitting</td>
<td>*</td>
<td>*</td>
<td>Multiple ledgers</td>
</tr>
</tbody>
</table>

* For the subsequent implementation of document splitting, new General Ledger Accounting has already been activated (unlike in the other scenarios depicted here). This means that you have already performed a migration without the subsequent implementation of document splitting.
Process Flow for the Migration

Purpose
Migration projects can differ greatly from one another due to the many possible initial situations and target scenarios and may also have greatly varying time requirements. For these reasons, the migration process described here can only take a standardized form, containing the central tasks.

Some of the migration steps described here do not apply to pack 6 because new General Ledger has already been activated for the scenario for the subsequent implementation of document splitting.

Process Flow

- **Start of the Migration Project**
  Like any other project, the migration project needs to have a concrete start. During the start process, aspects such as project organization, schedules, and procedures are determined. With the exception of the scenario for the subsequent implementation of document splitting, the timing of the start of the migration project can precede the technical upgrade to SAP ERP 5.0 or 6.0.

- **Analysis of Initial Scenarios (not relevant for the subsequent implementation of document splitting)**
  The initial situation can be analyzed before the upgrade to SAP ERP 5.0 or 6.0. Some of the aspects discussed in the section The Steps of a Migration Project [Page 23], such as interfaces to external systems or the consideration of the effects on the migration on other SAP modules, require a long lead time in case you need to make adjustments in the external systems or other SAP modules.

- **Upgrade to SAP ERP 5.0 or 6.0 (not relevant for the subsequent implementation of document splitting)**
  The upgrade to SAP ERP 6.0 is the prerequisite for using the actual migration support provided by the system. The technical upgrade itself – with all its subtopics and test requirements – is a project in its own right. As part of the migration project, it should be made clear here that the overall time requirement for the migration can include and influence the technical upgrade.

  The points that can be dealt with before the upgrade can, of course, also be performed after the upgrade has been performed successfully.

- **Customizing of new General Ledger Accounting**
  First, you should set up the new environment completely in new General Ledger Accounting. This also forms the basis for subsequent validations.

  In the case of a subsequent implementation of document splitting, you supplement your settings for new General Ledger Accounting with the settings necessary for document splitting.

- **Customizing Settings for Migration**
  You create the migration plan and assign to it the ledgers and company codes to be migrated.

  This is the system view of the actual start of the migration, which provides the framework for the following activities.
• Test Migration

The test migration is performed in iterative steps. You determine and select the data to be migrated, and then you start a migration trial run using the Customizing settings for new General Ledger Accounting and using a log. Analyzing the log tells you which data could not be migrated and why. You then need to adjust the Customizing settings, create exception rules, or take other measures. You have to reset any migrated data that already exists. You then proceed with the test migration. You repeat this process is repeated as often as necessary until:

○ No existing data causes problems or cannot be migrated

○ As a result of using validation in the project, you are sufficiently certain that the planned implementation of document splitting and any new documents posted will not cause any problems.

As a final step, you transport the finalized settings to the production system.

• Actual Migration

In contrast to the test migration, you do not perform the actual migration iteratively. Instead, you perform it just once. Beforehand, you perform all relevant preparatory tasks for the migration in the production system that you have achieved by performing the test migrations.

• End of the Migration Project

Once you have performed the actual migration successfully, the migration to new General Ledger Accounting is complete.

**Migration without Document Splitting**

**Use**

In its simplest form, a migration to an environment without document splitting corresponds to the solution described under Quick Migration for Basic Scenario [Page 17]. Depending on which application components and solutions you use, you need to consider certain integrative aspects. In the case of a scenario without document splitting, migration is based on the assumption that specific document information or additional account assignments such as business area, profit center, or cost center, may exist but these characteristics may not have relate to the financial statement. This is the case, for example, if you create a profit and loss statement by business area or profit center and these additional account assignments are incomplete from the financial statement view (such as receivables and payables not by business area or profit center), or if you use them without a zero balance posting. In this case, this information is transferred into new General Ledger Accounting in a migration, but no information is enriched or derived for subsequent document splitting.
Building Data Without Document Splitting

Use

The section deals with questions relating to building data in a migration scenario without document splitting.

First, the worklists are generated for the individual steps.

⚠️ Once the worklist for open items has been created, you may **not** perform the following postings:

- Postings with a posting date < migration date
- Clearings with a clearing date < migration date

On the other hand, any clearings with a clearing date ≥ migration date are **uncritical**. From the technical point of view, the worklists are stored in tables FAGL_MIG_OPITEMS for open items and FAGL_MIG_RPITEMS for documents in phase 1.

Transferring Open Items

Use

With migration without document splitting, you still have to transfer open items because they are required

- In order to build the opening balance correctly
- For line item reporting.

Features

With the transfer of open items, the totals of the account assignments are determined for each G/L account and written to the totals table by means of the balance carryforward. With each open item to be migrated successfully, the corresponding balance is cumulated in period 0 of the current fiscal year (balance carryforward). Since only the balance carryforward of the current fiscal year is built, it is irrelevant whether the open items originate from the fiscal year directly preceding the migration date or from earlier fiscal years.

This procedure guarantees that, once the migration is completed, the balance of open items corresponds to the balance in the totals record. This must always be the case for an account managed on an OI basis. With the transfer, the following open items are read and transferred to the standard table FAGLFLEXA:

- All open items from tables BSIS, BSIK, and BSID that were posted with a posting date < migration date
- All cleared items from tables BSAS, BSAK, and BSAD that were cleared with a posting date < migration date and a clearing date ≥ migration date.
Transfer of Balance Carryforward

Use

In contrast to open items, all G/L accounts that are not managed on an OI basis (SKB1-XOPVW = blank), that do not represent reconciliation accounts for customers and vendors (SKB1-MITKZ <> 'D' and SKB1-MITKZ <> = 'K'), and that were chosen when the report is started, are selected by the balance carryforward program.

Features

In your current SAP environment, you store data in the following tables:

- General ledger balances in table GLT0 (ledger 00), in some cases using business areas
- If you use Profit Center Accounting (EC-PCA), you use the totals table GLPCT (ledger 8A) with corresponding totals at the profit center level
- If you use Cost of Sales Accounting, you use the totals table GLFUNCT (ledger 0F)

In the case of balances related to function areas, table GLFUNCT is not involved because these balances are zero anyway for P&L accounts at the start of the fiscal year. However, GLFUNCT is considered if you transfer all postings, for example, to table GLFUNCT (which is the recommendation from SAP) and you store in this table the totals data from the view of a specific set of accounting principles.

- If you use consolidation preparation, you use totals table GLT3.

You might use one or more special purpose ledgers, possibly using customer fields.

Depending on how you use new General Ledger Accounting, you have the new totals table FAGLFLXET with either a leading ledger and where necessary other nonleading ledgers. You might use a customer-specific totals table, because new General Ledger Accounting provides the option of having customer-specific totals tables alongside the standard totals table FAGLFLXET. Migration is then performed in the same way as for the standard table.

- How the customer-specific totals table is defined and used extends beyond the scope of this guide. We recommend examining whether a customer-specific totals table is at all useful or necessary (see also SAP Note 820495).

Activities

You have to build the balance carryforward correctly in new General Ledger Accounting. In the simplest scenario, you migrate completely the balance carryforward values of the G/L accounts not managed on an open item basis from the totals table of classic General Ledger Accounting (GLT0) to the totals table of new General Ledger Accounting.

Alternatively, you can transfer the balance carryforward values from the totals table of a different source ledger (such as from classic Profit Center Accounting).

With regard to the account assignments possible in new General Ledger Accounting, you need to distinguish between the following cases:

- The new account assignments already exist in the totals table of the source ledger (such as GLT0, GLFUNCT, GLPCT, or GLT3).
The new account assignments do **not** exist in the totals table of the source ledger, but they can be derived directly from the information in the totals records (such as the characteristic **Segment** from the characteristic **Profit Center**).

To derive the new account assignments, you can use the Business Add-In (BAdI) *FAGL_UPLOAD_CF*. For the derivation, you can use all fields in structure *GLU1*, including any customer fields.

The new account assignments do not exist directly, nor can they be derived from the totals records. In this case, you have a choice between two options:

1. You can use the BAdI *FAGL_UPLOAD_CF* to supplement the missing account assignment. With this, however, the question remains as to which rules can be used to find the account assignment.
2. After the account assignment has been supplemented, you can make transfer postings manually for the balance carryforward values. For this, you can use the transaction *FBCB* in new General Ledger Accounting (Post Balance Carryforward for Ledger Group). If you want to use this function, see [Posting Balance Carryforward for Ledger Groups](Page 67).

If you use a totals table other than the totals table *GLT0* (in classic General Ledger Accounting) as the source ledger, you previously need to reconcile the data of the source ledger from which the data is migrated with the data in classic General Ledger Accounting (totals table *GLT0*) at the G/L account / company code level. For example, if you have posted all general ledger transactions in the totals table of the cost of sales accounting ledger (*GLFUNCT*) in the previous fiscal years, you can migrate the balance carryforward values from this ledger so that you can create complete financial statements in this ledger.

When carried forward balances are migrated from the totals table of classic Profit Center Accounting (*GLPCT*), you **cannot** - in contrast to the migration of open items - automatically derive the characteristic **Segment** from the characteristic **Profit Center**. For this, you also have to use the BAdI.

If you want to transfer data from different source ledgers, it would also be feasible for you to **not** transfer totals values completely from just one source ledger, but instead in the form of account intervals or from different source ledgers for selected accounts. You can use the balance carryforward program to perform selections by G/L accounts as well. If you perform the program multiple times for identical accounts (or account intervals), the values are totaled (the system first issues a warning message).

Ensure in all cases that the financial statement is transferred correctly by correctly applying the program. This means that the balance sheet must have a zero balance for each ledger and agree with the balance sheet in classic General Ledger Accounting. To check this, use the ledger comparison.
Document Transfer from Current Fiscal Year

Use

Besides the transfer of open items and of balance carryforward, you need to transfer the documents within the current fiscal year that were posted prior to the activation of new General Ledger Accounting. For this, the line item tables and the totals tables of the current fiscal year are built.

Features

In the case of migration without document splitting, it is assumed that you do not introduce any new balancing unit in new General Ledger Accounting. However, financial statement items or balance sheet accounts with specific additional account assignments (such as business area) can exist in classic General Ledger Accounting, and you have to transfer them correctly to new General Ledger Accounting.

With the implementation of new General Ledger Accounting, you may want to use the new characteristic Segment for additional reporting purposes. If you need the segment in the future for segment reporting as per IFRS/IAS or US GAAP, it is feasible that you use the characteristic Segment to migrate the information or data that you can already assign to a segment. For more information, see Migration When Using the Characteristic Segment [Page 58].

You need to create an opening balance sheet with a zero balance for the financial statement characteristic Segment. For more information, see Migration with Document Splitting [Page 37].

Integration of FI-AA and TRM

Use

The changeover to new General Ledger Accounting raises the question whether the migration to new General Ledger Accounting also has effects on integrated system components such as Asset Accounting (FI-AA) or Treasury and Risk Management (TRM). In many cases, customers are likely to use Asset Accounting.

Prerequisites

The previous year must also be closed from the Asset Accounting view. Consequently, year-end closing needs to have been performed in Asset Accounting for all depreciation areas. It is not possible to reverse year-end closing or to perform backpostings to the previous year because this would change the balance carryforward values. This means that the depreciation in FI-AA needs to have been posted completely in FI (planned depreciation = posted depreciation).

Features

Integration with Asset Accounting (FI-AA)

In a scenario in which you do not use parallel accounting in the form of an account approach in classic General Ledger Accounting and you do not want to use the account approach with the migration to new General Ledger Accounting, you do not need to consider any special features. You use depreciation area 01 in Asset Accounting integrated with leading ledger 0L in new General Ledger Accounting. You can use other depreciation areas that serve management accounting purposes, for example, or are used for financial statements for tax purposes and that you do not post in other ledgers of new General Ledger Accounting.
The asset documents that are posted from valuation area 01 to General Ledger Accounting remain connected to FI after the migration. In other words, you can access the corresponding FI document from the asset document because the table BKPF and BSEG are not changed by the migration.

If you use another parallel depreciation area in Asset Accounting that you have assigned to another ledger, the depreciation in migration phase 1 is posted to new General Ledger Accounting. The prerequisite for this is that you have already defined the ledgers in new General Ledger Accounting and have assigned them to depreciation areas in Asset Accounting. This applies in particular to parallel accounting. For more information, see Migration with Parallel Accounting [Page 48].

Integration of Treasury and Risk Management

If you use Treasury and Risk Management (formerly Corporate Finance Management CFM), the effects from the point of view of migration depend mostly on whether you have implemented parallel accounting in your current environment. This is comparable with Asset Accounting. If you have not implemented parallel accounting and also have only defined a leading ledger in new General Ledger Accounting, you do not need to consider any effects. In this case, only depreciation area 001 is integrated with leading ledger 0L in new General Ledger Accounting. If you use more than one ledger in new General Ledger Accounting (not for parallel accounting, but for different reporting perspectives, for example), you need to decide which valuation areas post to which ledgers in new General Ledger Accounting. You dictate this with the accounting principle. If you have not previously defined an accounting principle, you need to do this in new General Ledger Accounting if you want to post selectively to individual ledgers in new General Ledger Accounting.

Migration with Document Splitting

Use

Migration to an environment with document splitting is more complex than the scenario without document splitting. In the case of migration with document splitting, line items must be enriched with account assignment information in order to guarantee that the processing and results of subsequent processes are correct.

You can use document splitting to divide line items according to selected characteristics (such as by segment). During document splitting, information (account assignments) is projected in line items that do not initially contain this information. In addition, a zero balance setting can be generated for selected characteristics so that it is possible to create complete financial statements for these characteristics.

Prerequisites

Customizing must be set up for document splitting. This applies to the posting of documents in new General Ledger Accounting as well as for the migration.

If you want to manage in the new General Ledger Accounting independent accounting units in addition to the company code (for example, the characteristics Segment, Profit Center, or Fund), you need to ensure that the opening balance sheet amounts to zero for each value of these entities. (In cases involving more than one independent accounting unit, combinations of their values must also be taken into account.)
Activities

You need to perform the following activities for the migration to new General Ledger Accounting:

- **Customizing Settings for the Migration**
  - In the General Ledger Migration Cockpit, create the migration plan and assign to it the ledgers and company codes to be migrated.

  The Migration Customizing activity ensures that document splitting is used in all company codes that are assigned to the migration plan. If you do **not** want to use document splitting for specific individual company codes, you have to migrate these company codes in a separate migration plan. In this scenario, it is **not** possible to have cross-company-code documents between company codes with and without document splitting.

  - Define the validation date for testing document splitting.

    By validating document splitting, you can simulate business processes modeled in new General Ledger Accounting under live system conditions (in the production system). For more information, see Validation of Document Splitting [Page 27]. The prerequisites for this that you have set up new General Ledger Accounting, document splitting in particular has been defined and is active, and the leading ledger has also been set up. During validation, no data is updated to the tables in General Ledger Accounting or to the tables for document splitting. In this way, you can check whether the posting rules defined are adhered to and avoid an accumulation of documents containing errors that need to be posted subsequently.

    You can only activate document splitting when you are creating a project for the first time in the Migration Server Overview (transaction CNV_MBT_NGLM).

  - Define any alternative settings, where necessary.

    The Customizing settings for document splitting should show how the business transactions are generally modeled from the activation event. For the migration, it may be necessary to make special Customizing settings for document splitting that only have the purpose of preparing legacy documents to be subsequently posted.

    You can make the following alternative settings:
    - Alternative document splitting method for migration
    - Alternative assignment of business transactions
    - Alternative assignment of item category
    - Alternative clearing relationship (currently delivered in the background)
    - Intervention options using a Business Add-In (BAdI)

- **Create worklists**
  - For items still open on the key date that document the balance on the last day of the previous period
  - For documents that are posted on or after the migration date and thereby fall in the current fiscal year.
• **Enrich the open items from the worklist with account assignment information**

A special feature of this migration scenario is that the open items from the past fiscal years need to be supplemented retroactively with account assignment information as described above. This enables these open items to be processed correctly in the current fiscal year in subsequent processes like payment runs.

• **Transfer open items from previously created worklist.**

In this activity, you have to build the general ledger line items in the new tables and create the balance carryforward (period 0) of the current fiscal year. You do this for all G/L accounts managed on an OI basis as well as for the reconciliation accounts for customers and vendors.

• **Creation of document splitting information for documents in current fiscal year from worklist**

The document splitting information is built on the basis of the general Customizing settings for document splitting and, optionally, on the basis of the migration-specific Customizing settings for document splitting.

• **Transfer of documents for current fiscal year from worklist.**

The debit/credit totals of the G/L accounts are transferred by period. Furthermore, the entries are generated in the new line item tables. This affects all documents in tables **BKPF** and **BSEG** that were posted with a posting date >= migration date.

• **Transfer of balance carryforward values for all G/L accounts not managed on OI basis**

You have created the balance carryforward values for these accounts during the closing operations for the old fiscal year in a suitable source ledger (such as the ledger for classic General Ledger Accounting). You transfer these balance carryforward values to the corresponding ledger in new General Ledger Accounting.

• **Evaluate the migration status** to establish whether the migration was successful.

• **End the migration** by setting the migration status to *Completed*. 
Building Data with Document Splitting

Use

With document splitting, a distinction is made between using a base account assignment to project account assignment information into line items, and using a zero balance setting for the corresponding account assignment characteristic in addition to the projection of account assignment information. You make this setting in Customizing when defining document splitting in new General Ledger Accounting. When the zero balance setting is made, the system creates additional clearing lines so that the document splitting characteristic has a zero balance within a given document. This also needs to be considered for the migration.

The aim here is to migrate the document and totals record data in such a way that you can create a correct opening balance sheet for the current fiscal year as well as correct financial statements at the time of the migration for the characteristics (such as profit center or segment) that, alongside the company code, are to be used to create a balance sheet in new General Ledger Accounting. For this, it must be possible to reconcile the document information with totals records, and the document splitting information must be correct for the subsequent processes (such as payment, clearing, or invoice-related credit memo).

Validation of Document Splitting

Use

If you want to introduce document splitting, we recommend that you activate the validation of document splitting.

By validating document splitting, you achieve the following:

- You can test as early on as possible the business processes modeled in document splitting under live system conditions.
- You can iteratively extend the quality and scope of modeling
- You can identify problem areas of the operational posting transactions early on and undertake any necessary measures.
- You can check whether the posting rules specified in document splitting are adhered to and, where necessary, implement measures to enforce adherence to them.
- You can exclude from productive use the accumulation of documents that contain errors and that need to be posted or migrated subsequently.

You make the settings for the validation in the process flow structure of the General Ledger Migration Cockpit under Setup Phase → Validation of Document Splitting → Activate Validation of Document Splitting. You can decide on the form validation should take:

- No validation
- Log only
- Warning message and log
- Error message

When you activate validation, you enter the validation date from which the documents need to be validated. The validation date relates to the posting date; that is to say, the system validates all documents with a posting date falling on or after the validation date.
Prerequisites

To conduct the validation optimally, the following prerequisites need to be fulfilled:

- The migration plan and the leading ledger are defined.
- The document splitting method is assigned.
- The accounts used are classified.
- The document types used are assigned to business transaction variants.
- The assignment of item categories to the business transaction variants have been checked and where necessary adjusted.
- The document splitting characteristics have been defined. It is possible either to derive the account assignment characteristics used (for example, from CO objects, segment from profit center, or via substitution), or to enter data directly in these characteristics during document entry.
- For migration packs 1 to 5: Document splitting is active for the company codes to be validated.
- For migration pack 6: Document splitting is active at the client level (table FAGL_ACTIVEC) and is not active for the company codes to be validated (table FAGL_SPLIT_ACTC).

Features

The documents can be posted using external interfaces (such as ALE and Direct-Input). These interfaces must provide sufficient account assignment information so that it is possible to represent the general ledger document in a way reflecting the processes. If this is not the case at the time of the validation, these lines must be assigned subsequently. For more information on the characteristics Profit Center and Segment in this context, see Migration When Using the Characteristic Segment [Page 58].

You can also set up different levels of validation for individual transactions down to the transaction level. This is necessary if you cannot validate specific processes sufficiently yet or modeling has not yet been performed completely. You find the required functions in the process flow structure of the Migration Cockpit under Setup Phase → Validation of Document Splitting → Adjust Validation for Specific Processes (optional).

If this is still not sufficient, you also have the option of using a Business Add-In (BAAdl) to specify the level of validation in each case. Using BAAdl CD_VAL_MOD, you can set the following fixed values in the modifiable parameters:

<table>
<thead>
<tr>
<th>Validation Level</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>blank</td>
<td>No validation</td>
</tr>
<tr>
<td>1</td>
<td>Log only</td>
</tr>
<tr>
<td>2</td>
<td>Warning messages and log</td>
</tr>
<tr>
<td>3</td>
<td>Error messages</td>
</tr>
</tbody>
</table>

Document splitting is generally requires certain document splitting characteristics to be mandatory in line items. If account assignment information is not available or, depending on the project status, not yet available, you can use a BAAdl to simulate the necessary base account assignments for document splitting and to activate the validation thereafter. You find the settings for the above-mentioned BAAdls in the process flow structure of the Migration Cockpit under Setup Phase → Validation of Document Splitting → Adjust Validation for...
Specific Processes (optional) or Create/Change BAdI for Simulating Base Account Assignments (optional).

**Example**

You are currently using business areas in classic General Ledger Accounting. In new General Ledger Accounting, you want to introduce a complete financial statement using profit centers. If you have not yet defined the profit center structure completely, you can still derive a profit center from the business areas currently available. It is important that you only simulate this. This means that you have to supplement the documents subsequently with the account assignment *Profit Center* for the migration.

**Processing Open Items**

**Use**

After you have generated the worklist for the open items, you have to build the document splitting information for these open items so that the required information is available for subsequent processes performed after the migration date. A program for this is included in the migration tools. You find the program in the process flow structure of the General Ledger Migration Cockpit under Migration Phase → Migration from Prior Years → Process Document Splitting Information for Open Items.

With this IMG activity, all open items to be processed receive a correct account assignment, which is the basis for building the document splitting tables. You have to implement the logic for supplementing the account assignments in the form of a Business Add-In (BAdI). In this way, you can include individual derivation rules in a standard migration process as well.

Ensure that, from the perspective of the total document, an account assignment is found for each individual open item.

**Features**

The following information is transferred to the BAdI *FAGL_MIGR_SUBST*:

- The complete document to which the open item belongs (*IT_BSEG*)
- The open item itself in ACCIT format (*IS_ACCIT*)
- The document header in ACCHD format (*IS_ACCHD*)

You can fill the fields of the *CS_MIG_ASGMT* structure with valid account assignments. If the open item already contains account assignments, the corresponding fields of the *CS_MIG_ASGMT* structure are filled accordingly. You cannot change or delete existing account assignments. The only exception to this is the *Profit Center* field. In this field, you can replace the dummy profit center with another profit center.

You may overwrite the dummy profit center with the profit center in a CO account assignment if this assignment is set additionally.

The system only saves the characteristics for document splitting. All other values are lost.

In structure *CS_MIG_ASGMT*, you can also set additional account assignments for CO that are applied later to post follow-up costs (such as cash discount, exchange rate differences, or penalty interests) once new General Ledger Accounting has been activated. The fields must be filled with the correct values, which means that the corresponding account assignments must exist.
If a document contains more than one open item, each open item is processed individually.

The original items (tables BSEG, BSIS, BSID, and BSIK) are not changed; only the entries in the tables for document splitting are generated. The general ledger line items are transferred in a separate step. Before the general ledger line items are built, all open items must have the status Without Errors. Otherwise, the migration cannot be performed completely and correctly. In cases where no correct account assignment can be derived, you may need to set a default account assignment.

Ensure that all account assignments that you require for the document splitting are set in the open items. This is particularly important if you use several ledgers in new General Ledger Accounting with different update characteristics, such as segment or profit center in the leading ledger and cost center in another ledger.

**Example of a BA\d Based on a Simple Case**

```plaintext
METHOD if_ex_fagl_migr_subst-subst_item.

  types: begin of l_gsb,
    gsber type bseg-gsber,
  end of l_gsb.
  data: lt_gsb type table of l_gsb.
  data: ls_gsb type l_gsb.
  data: ls_bseg type bseg.

  ... 
  if is_accit-bukrs = '0001'.
    loop at it_bseg into ls_bseg where gsber <> space.
      clear ls_gsb.
      ls_gsb-gsber = ls_bseg-gsber.
      collect ls_gsb into lt_gsb.
    endloop.
    describe table lt_gsb lines sy-tfill.
    if sy-tfill = 1.
      read table lt_gsb index 1 into ls_gsb.
      case ls_gsb-gsber.
        when '0001'.
          cs_mig_asgmt-prctr = '1100'.
        when '3000'.
          cs_mig_asgmt-prctr = '1300'.
        when '4000'.
          cs_mig_asgmt-prctr = '1400'.
        when others.
          cs_mig_asgmt-prctr = '9999'.
      endcase.
    else.
      cs_mig_asgmt-prctr = '9999'.
    endif.
    CALL FUNCTION 'CONVERSION_EXIT_ALPHA_INPUT'
      EXPORTING
        INPUT         = cs_mig_asgmt-prctr
      IMPORTING
        OUTPUT        = cs_mig_asgmt-prctr
    endif.
  endif.
ENDMETHOD.
```
The querying of the company code is only used as an example. It may generally be the case that the same derivation logic can apply independently of the company code, but it is also imaginable that the logic differs from company code to company code. Conducting the implementation on the basis of tables is also feasible, that is to say, the account assignments are not set as fixed, but instead are defined and read in customer-specific tables.

If you use the characteristic Segment and derive it from the profit center, it is not necessary to fill the segment because it is filled using standard derivation, which is performed after processing the BAdI. For this, segment derivation must be activated in Customizing. You find this activity in the process flow structure of the General Ledger Migration Cockpit under Setup Phase → Prepare Segmentation → Activate Segment Derivation (optional). If necessary, you can use the BAdI FAGL_DERIVE_SEGMENT to store an alternative logic for segment derivation that differs from the standard logic. You can use method GET_SPLITFIELDS (class CL_FAGL_SPLIT_SERVICES) to determine which active document splitting fields can be changed. Open items in customer/vendor accounts and G/L accounts managed on an OI basis do not usually have a profit center account assignment at the item level. An exception to this could be down payments or other special sales/purchases.

You cannot change or delete a profit center that already exists in an open item.

Within the BAdI, you can perform any checks and have any error messages issued in structure ES_MESSAGE. The error messages appear in the log.

⚠️ In this case, the current open item may not be processed further, regardless of the type of message involved (warning message or error message). For more information, see SAP Note 912695.

You need to fill the open items from the previous fiscal years with a singular account assignment, which means that an open item can take one value for each account assignment object but it cannot itself be split.

### Document Splitting for Documents from Current Fiscal Year

#### Use

Besides the open items from the previous years, you have to build the document splitting information for the documents in the current year.

#### Prerequisites

The worklist for the documents needs to have been created and the document needs to have the necessary account assignments for document splitting.

In contrast to the open items, the documents from the current year must already fulfill the criteria for document splitting. You can store alternative Customizing settings exclusively for migration purposes.

#### Features

The General Ledger Migration Cockpit provides a program for building the document splitting information before the actual document transfer. You find this program in the process flow structure of the Migration Cockpit under Migration Phase → Migration from Current Year → Process Splitting Information for Documents.
Activities

We recommend that you perform various checks. You find the checks in the process flow structure of the Migration Cockpit under Check Phase → Check Document Splitting:

1. Check the G/L accounts for document splitting. For this, choose Check G/L Accounts for Document Splitting.
   
   Using the setting made in the G/L account master record as well as a given G/L account in Customizing, the program determines an assignment proposal for the item category that is to be used to classify that particular G/L account.

2. Check the document types for document splitting. For this, choose Check Document Types for Document Splitting.
   
   In the case of document types that have documents after the migration date, you should check whether a business transaction and a business transaction variant are assigned in the classification of document types for document splitting.

3. Check the business transaction assignment for migration documents. For this, choose Check Business Transaction Assignment for Migration Documents.
   
   The program checks for the selected document types whether the documents posted since the migration date fulfill the definition of the assigned business transaction variant. If you set the Save Docs Containing Errors indicator, you can include such documents with the business transaction variant derived from the document type in the table for alternative business transaction assignments. You can assign to such documents the individual correct business transaction variant that is only used in the migration.

In the above-mentioned checks, the system checks the consistency of the Customizing settings for document splitting with regard to existing data. Independently of these checks, the system simulates during the above-mentioned validation document splitting for the individual document at the time of posting, which goes beyond the checks described here.

You must build document splitting in the correct chronological order of all documents because clearings and postings with invoice reference produce document chains that are decisive for document splitting. You can restrict the program to specific document intervals for test purposes. However, it is not recommended to use restrictions for an update run.

If you introduce new account assignment characteristics (such as Segment) that do not form part of the documents, you can use a Business Add-In (BAdI) to supplement the account assignment information during runtime. For this, you use BAdI FAGL_MIG_ADJ_ACCIT with method ADJUST_ACCIT in the setup phase of the Migration Cockpit under Additional BAdI Implementation → Process Account Assignments of Documents to Be Transferred. The documents entered in table BSEG remain unchanged, that is to say, the account assignment is not updated in the document. The BAdI is called in the activity Build Document Splitting Information. The enriched account assignment information is added to the document splitting information and is thereby applied in building the documents in the general ledger view.

You can use the following inbound parameters:

- Header information of a document in the AC interface (IS_ACCHD)
- Line information for a document in the AC interface (IT_ACCIT_EX, enhanced by document splitting information and by additional ACCIT_EXTENSION information)
- Clearing information at item level (IT_AUSZ_CLR)

Within the BAdI, you can change the account assignment fields of structure CT_ACCIT_ASGMT. To change parts of ACCIT_EXTENSION, set the export parameter EB_ACCIT_EXT_SUPPL.
This BAdI enables you to create invoice references subsequently, without writing them to the database. When using this function, ensure that you fill all necessary fields for the invoice reference (REBZG, REBZJ, and REBZZ).

You cannot change the account assignments for clearing lines. They are always overwritten by document splitting.

Existing documents that you would like to post to new General Ledger Accounting with migration may in some cases be split during document splitting in a way that makes little business sense. For this purpose, you can use a Business Add-In (BAdI) to intervene in the standard process and impose an alternative distribution result in document splitting. You can choose one of the following options for this:

- Line items are split on the basis of the lines to be specified in the BAdI.
- Line items are split on the basis of a distribution relationship defined in the BAdI.

You find the BAdI in the process flow structure of the Migration Cockpit under Setup Phase → Additional BAdI Implementation → Create/Change BAdI for Changing Document Splitting Information. For more information, see the documentation on the BAdI.

If you want to use the new characteristics Segment or Profit Center for the migration to new General Ledger Accounting, there are additional points to consider. For more information, see Migration When Using the Characteristic Segment [Page 58]. If you want to perform document splitting using other characteristics, these characteristics must exist in the form of account assignments in the base items.

If you want to create a complete financial statement with a zero balance for these characteristics, balance carryforward must also be built correctly for these characteristics.

For more information on customer fields in this context, see Migration with Customer Fields [Page 64].

**Document Transfer from Current Fiscal Year**

**Use**

When you have built document splitting information for the document to be transferred from the current fiscal year, you can subsequently post the documents in new General Ledger Accounting.

**Features**

By subsequently posting the documents, you also build the totals records of the current fiscal year. Provided the document header of the corresponding document does not contain a ledger, postings are always made for specific periods to all ledgers that are assigned to the migration plan. The section Migration with Parallel Accounting [Page 48] describes the cases in which a ledger group can already be specified for documents in phase 1.

The subsequent posting of the documents can take longer in cases involving very large volumes of documents. For more information on performance, see SAP Note 1014364.

**Activities**

You post the documents of phase 1 subsequently in the Migration Cockpit under Migration Phase → Migration from Current Year → Transfer Documents to New General Ledger Accounting.
**Recommendation for Migration with Document Splitting**

**Use**

Migration with document splitting and the subsequent implementation of document splitting are complex scenarios. This complexity increases when more than one characteristic is relevant for document splitting. While planning your migration project, you need to ensure that the document splitting characteristics have been defined uniquely and completely.

We recommend that you make the following settings for document splitting:

- If it is not yet foreseeable whether or not a characteristic may in future be used as a document splitting characteristic, you should consider including it in your scenario from the outset but **without** using it fully in your business processes. Instead, you work with default account assignments. This could be useful if, for example, you have used business areas in the past and would in future like to use the profit center so as to have the option of creating balance sheets for profit centers. However, such a procedure should not be applied randomly; this needs to be checked carefully beforehand.

- If it is not currently possible to foresee whether or not you will need document splitting in the future, you can perform the migration in a scenario without document splitting. If at some point in the future you then want to use document splitting, you can use the special migration pack 6 for the subsequent implementation of document splitting. For more information, see Subsequent Implementation of Document Splitting [Page 56].

- Ensure that the document splitting characteristics are **not** changed after the migration has been performed. This is necessary because the document splitting information is updated on the basis of the document splitting characteristics set at the time of the migration. If any of the document splitting characteristics were to be changed, the data would no longer be consistent.

  For more information, see SAP Note 891144.

- If you want to implement document splitting at the same time as the migration, activate document splitting from the outset and perform the migration with an appropriate scenario (migration pack 3 or 5). You should design your scenario in new General Ledger Accounting in such a way that covers your internal and external reporting requirements in General Ledger Accounting.

**Restrictions of Migration with Document Splitting**

**Use**

As described in the section Processing Open Items [Page 42], the open items from phase 0 have to be supplemented with account assignments that are relevant for document splitting in cases where these account assignments are not already part of the open item. If an open item relates to multiple values of a specific account assignment, then **no** document splitting is applied when the open item is migrated (as is the case with documents in phase 1 of the migration).

Reversal documents that are posted in phase 1 are **not** validated because the reversal has to be made using exactly the same account assignments of the document to be reversed. This is of particular significance if you reverse in phase 1 documents from phase 0. Such reversals would **not** be validated in the same way as normal postings or inverse postings.

For more information, see SAP Note 1039752.
Migration with Parallel Accounting

Use

This section sets out from the assumption that you use several accounting principles in General Ledger Accounting for external reporting and that you are migrating to new General Ledger Accounting from a scenario with parallel accounting.

In new General Ledger Accounting, you have a choice between two options for portraying parallel accounting: the account approach and the ledger approach. For more information, see SAP Note 779251.

One ledger in new General Ledger Accounting is the leading ledger. In general, this ledger is used to portray group accounting. In addition to the leading ledger, you can use other ledgers for parallel accounting in new General Ledger Accounting. In the context of SAP ERP, this is referred to as the ledger approach in new General Ledger Accounting. A ledger in new General Ledger Accounting always resembles a general ledger and should therefore not be compared to a special purpose ledger in component FI-SL.

Prerequisites

You have devised a concept for portraying parallel accounting.

Features

The following points are not supported for the migration in the standard system:

- New implementation of parallel valuation
- New implementation of segment reporting
- Migration of a company code approach
  You need to perform this as part of a project solution.
- Change to chart of accounts or conversion of chart of accounts
  For this, use a service from System Landscape Optimization (SLO).
- Simultaneous changeover of the leading depreciation area in Asset Accounting (FI-AA)
  For this, use a service from System Landscape Optimization (SLO).
**Retention of Account Approach in New General Ledger Accounting**

**Use**

This migration scenario sets out from the assumption that you have used the account approach to implement parallel accounting in classic General Ledger Accounting and that you would like to keep this approach in new General Ledger Accounting, at least initially. There can be valid reasons for doing so.

You may then want to switch to the ledger approach at a later stage. This may be the case if you in future want to portray more than two accounting principles at the same time and this would make the account approach more complex.

**Features**

The account approach means that you have set up in General Ledger Accounting specific accounts to which you perform postings from the perspective of a particular accounting principle. This generally relates to a clearly defined set of accounts that can mostly be identified by the account number. You post parallel valuation approaches from Asset Accounting to these separate accounts, but also perform a number of manual adjustment postings and postings from foreign currency valuation.

It is assumed in this scenario that you define in new General Ledger Accounting a leading ledger in which all valuations are managed in parallel accounts. In phase 1, you post the valuation or adjustment postings to parallel accounts subsequently to new General Ledger Accounting by means of document transfer, as is the case for all other documents. For more information on supplementing account assignments or on document splitting, see *Migration with Document Splitting [Page 37]*. Provided you do not change how accounts are used and the portrayal in the form of absolute postings and/or delta postings, you migrate the valuation documents (including any reversal documents) and adjustment documents to new General Ledger Accounting using the method described.

**From Account Approach to Ledger Approach**

**Use**

This migration scenario sets out from the assumption that you have implemented parallel accounting using the account approach and that, after the migration to new General Ledger Accounting, you would like to portray parallel accounting using a ledger approach. In general, you need to take into account that an account approach can be portrayed in individual ways that can differ with regard to the use of absolute and/or delta postings, the type and scope of adjustment postings, the use of valuation areas, the integration of Asset Accounting, the periodicity of parallel closing, and so forth.

**Features**

Fundamental to the account approach is the principle of three types of posting:

- Posting of documents to common accounts so that the documents are correct for all valuations
- Automatic or manual postings to just one area of the accounts that consequently are only relevant for one valuation.
- In some circumstances, mixed postings that may result from incorrect postings or represent intended adjustment postings.
In the rest of this section, we assume that only “non-mixed” postings (that is, relating to the same valuation) are involved. The ledger approach in new General Ledger Accounting operates on the basis that common postings are made to all ledgers. Postings from just one valuation view are only made to the specific ledger for this purpose. This can either be a posting to just the leading ledger if the posting is only relevant for the leading valuation, or indeed a posting to just one of the other ledgers if the posting is only relevant for the other (non-leading) valuation.

A migration scenario incorporating the changeover from the account approach to the ledger approach must therefore fulfill the following conditions:

- It must be possible to perform closing using the account approach during the current fiscal year (phase 1).

- The migration at document level to all ledgers or only to individual ledgers is only possible if information about which ledger group is to be used later has been added to the documents in phase 1. It is not possible to retroactively assign individual documents to the target ledgers.

For this reason, the migration scenario is based on the fundamental principle that postings are made to all common accounts as before. In classic General Ledger Accounting, the valuation postings or adjustment postings are already posted to the subsequent target ledger using the special function FB01L for new General Ledger Accounting and by specifying a ledger group. The document is already posted in classic General Ledger Accounting in the same way as in new General Ledger Accounting later to be activated and is only assigned to one ledger (or ledger group) in the document header. In the case of postings with a ledger group that does not contain the leading ledger, table BSEG_ADD is updated. Automatic valuation postings from Asset Accounting (FI-AA) and from foreign currency valuation are also posted to the other ledgers. In this way, there is no need for the time-consuming subsequent assignment of documents to target ledgers. This does not yet entail updating to table FAGLFLEXT, but still to table GLT0 instead.

As of SAP ERP 6.0, Enhancement Package 3, you can make ledger-specific postings to accounts that are managed on an open item basis and make clearing postings (with the Clearing Specific to Ledger Groups function). For releases up to and including SAP ERP 6.0, Enhancement Package 2, you cannot perform ledger-specific postings to G/L accounts that are managed on an open item basis. The ledger group-specific clearing accounts are currently not supported by the General Ledger Migration Cockpit.

For the transfer of open items and balance carryforward, the following applies:

- You can only manage open items in common accounts because the transfer of open items always applies to all ledgers and is not specific to individual ledgers.

- You have to transfer balances carried forward for individual ledgers, that is
  
  ○ Common accounts to all ledgers
  
  ○ Valuation-specific (parallel) accounts to the respective ledgers, that is, you perform balance carryforward repeatedly for different account selections.

You have to ensure the following:

- A zero balance exists within a valuation-specific account area because otherwise the accounting data would not be correct.

- The retained earnings accounts must be carried forward to the respective ledger appropriate to that account.
**Foreign Crncy Valuation at End of Prior FY with Reversal Posting**

**Use**

A common scenario is foreign currency valuation (SAPF100) for open items in the foreign currency as well as for the balance sheet accounts managed in the foreign currency and the reversal postings on the first day of the current fiscal year. The valuation postings at the end of the past fiscal year are transferred with balance carryforward to all ledgers in new General Ledger Accounting. The respective reversal postings are posted subsequently during the transfer of document for the current fiscal year to all ledger in new General Ledger Accounting.

**Foreign Crncy Valuation During FY at Period End of Current FY**

**Use**

For closing during the fiscal year, you perform foreign currency valuation on parallel accounts, as before. The postings have to be made with a ledger group. You achieve this by using the accounting principle to assign a ledger group to your valuation areas in foreign currency valuation. You have to make this Customizing setting before the first mid-fiscal year valuation run.

To perform ledger-specific postings for foreign currency valuation, you also need to set the migration plan to status *Started*. You make this setting in the process flow structure of the General Ledger Migration Cockpit under *Start Migration Plan*.

Since in this case it is not possible to reset a clearing with a clearing date before the migration date, you can use message control for message FAGL_MIG 066 either to deactivate the standard error message issued when a clearing is reset, or change it into a *warning message* or a *hint*.

You have to set the message back to *Error Message* either before the actual start of the migration or at the very latest before the worklists are created.

With regard to later performing correct subsequent postings of the valuation documents and reversal documents, we recommend using the valuation areas and the accounts specific to those valuation areas. In this way, you ensure that fully-automated foreign currency valuation can be performed correctly with parallel accounts.

If no valuation area is available during foreign currency valuation, the system assumes that the posting needs to be made to the leading ledger.

If you do not yet use valuation areas or you still perform the BDIFF update, we recommend already converting to valuation areas in the previous year.
Integration with Asset Accounting

Use

In Asset Accounting (FI-AA), you do not have to migrate any values, but you do have to assign the valuation areas representing Asset Accounting to the corresponding ledger groups in new General Ledger Accounting. You may need to switch the depreciation areas in Asset Accounting so that the leading valuations agree. For more information, see Depreciation Area Switch in Asset Accounting [Page 55].

A distinction needs to be made between APC values and depreciation. In new General Ledger Accounting, APC values that differ from the leading view are posted using a delta depreciation area in FI-AA. It may be that you currently post APC values in the form of delta postings anyway. The following section assumes that absolute postings are made from two depreciation areas.

In phase 0 of the migration, you need to perform the following activities:

- The ledgers and ledger groups in new General Ledger Accounting must be defined before the first posting to the new fiscal year and they must be assigned to the depreciation areas in FI-AA.
- The new delta areas to be opened must be defined but must not yet make any postings (posting indicator 0).

Before the migration to new General Ledger Accounting, the APC values and depreciation must be posted completely and year-end closing must be completed in FI-AA.

APC Values

You have to transfer the balance carryforward values of the balance sheet accounts in Asset Accounting to specific ledgers. This means that you have to transfer the accounts of depreciation area 01 to the leading ledger and transfer the accounts of other parallel depreciation areas to the corresponding non-leading ledgers.

Ensure that you transfer the (technical) offsetting account from the periodic APC values postings to the correct ledger.

You post the periodic APC values postings in phase 1 with the subsequent target ledger that is assigned to the valuation area in Customizing. With the migration, you post the documents subsequently to the tables of new General Ledger Accounting for specific ledgers.

Example

<table>
<thead>
<tr>
<th>FI-AA Area</th>
<th>Ledger</th>
<th>APC Values to Accounts Resulting from ...</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 (US GAAP or IAS)</td>
<td>0L (leading)</td>
<td>Subsequent posting (→ document transfer, current fiscal year)</td>
</tr>
<tr>
<td>30 German Commercial Code</td>
<td>L1 (non-leading)</td>
<td>Periodic APC values posting</td>
</tr>
<tr>
<td>60 Delta (initially only inactive)</td>
<td>L1 (non-leading)</td>
<td>Periodic APC values posting (absolute from 30) and due to subsequent posting → This leads to duplicate balances on the accounts (of the leading valuation) in ledger L1</td>
</tr>
</tbody>
</table>
You have to cancel the periodic APC values posting to parallel asset balance sheet accounts by a reversal of the periodic APC values posting. You can do this either in the current period or in the relevant period if you subsequently perform mid-fiscal year closing and reporting in phase 1 using a new ledger approach. To this end, you may have to reopen any closed periods.

We recommend performing the periodic APC values postings using one of the document types defined for this purpose. In this way, you can easily delimit these documents for mass reversal in FI.

After reversing the duplicate values, you reset the posting status of the periodic APC values posting. For this, choose Reset Posting Status of Periodic Inventory Postings in the General Ledger Migration Cockpit.

You then need to make the following changes in Customizing:

- Activate the delta area (area 60 in the above example) for postings.
- Change the posting status of the absolute depreciation area for the periodic APC values posting (area 30 in the example) to Only Post Depreciation.
- Change account determination in FI-AA for the non-leading valuations to the future accounts. Parallel accounts become obsolete in this scenario.

You can then perform a periodic APC values posting again. For this, use program RAPERB2000. This program posts asset documents from phase 1 with the “new” accounts to the corresponding ledgers as delta postings. In the General Ledger Migration Cockpit, you use the function Post Balance Carryforward for Ledger Group (transaction FBCB) to post the carried forward balances from the “old” parallel fixed asset accounts to the “new” accounts with specification of the ledger group. Afterwards, the old accounts have a zero balance, and you can lock them against further postings.

Depreciation

The depreciation run posts the depreciation in phase 1 to specific ledgers. This means that the depreciation in area 01 is only posted to the leading ledger and the depreciation from the other area is posted to the assigned non-leading ledger. With the migration, the documents are then posted subsequently to specific ledgers so that no duplicate postings occur as is initially the case for APC values.

Example

<table>
<thead>
<tr>
<th>FI-AA Area</th>
<th>Ledger</th>
<th>Depreciation Values to Accounts Resulting from …</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 (US GAAP or IAS)</td>
<td>0L (leading)</td>
<td>Depreciation posting run with ledger group 0L → posting only in ledger 0L</td>
</tr>
<tr>
<td>30 German Commercial Code</td>
<td>L1 (non-leading)</td>
<td>Depreciation posting run with ledger group L1 → posting only in ledger L1</td>
</tr>
</tbody>
</table>

Using the function Post Balance Carryforward for Ledger Groups (transaction FBCB), you can make transfer postings to transfer the value adjustment accounts to the new accounts. Given that depreciation can be expected to be posted mid-year (such as monthly), it can be assumed that the depreciation in the current fiscal year for past periods is already on the correct receiver account assignments in CO. You may therefore work with a default account assignment in CO for the transfer postings of depreciation accounts for each ledger group (transaction FB01L or FB50L). Alternatively, you can perform transfer postings using totals for each primary CO account assignment. An update is made in all cases in CO and, if applicable, in Profit Center Accounting (if new General Ledger Accounting is not yet active).
If you use FBCB postings for balance carryforward, the closing balance sheet for the previous year in classic General Ledger Accounting differs from the opening balance sheet in new General Ledger Accounting for the non-leading ledgers with regard to the depiction of accounts in the balance sheet. The reason for this is that table GLT0 is not updated when FBCB postings are made to non-leading ledgers.

**Integration of Treasury and Risk Management**

**Use**

If you use the application component Treasury and Risk Management (TRM, formerly Corporate Finance Management CFM), you have to use the characteristic Accounting Principle to assign the valuation areas to the target ledger. A posting is always made in the assigned ledger.

If you want to post selectively to individual ledgers in new General Ledger Accounting and you have not yet defined an accounting principle, you have to perform the posting in the new environment. You need to change account determination so that the old, obsolete accounts are removed and the target accounts are assigned. In the scenario From Account Approach to Ledger Approach [Page 49], you need to enter the relevant ledger group for TRM in Customizing before the start of phase 1.

**Replacement of Parallel Accounts**

**Use**

After the migration, the old parallel accounts become obsolete. You can use balance carryforward to make a transfer posting of the obsolete accounts to the target accounts, specific to the ledgers and on the desired key date.

In the case of balance sheet accounts, you can also make the transfer posting separately after balance carryforward (using transaction FBCB):

- You can only post to balance carryforward using transaction FBCB all the while new General Ledger Accounting has not yet been activated and migration has not yet been completed. You can use the transaction for balance sheet accounts without open item management and for asset reconciliation accounts.

  If you use FBCB postings for balance carryforward, the closing balance sheet for the previous year in classic General Ledger Accounting must differ from the opening balance sheet in new General Ledger Accounting for the non-leading ledgers with regard to the depiction of accounts in the balance sheet. The reason for this is that table GLT0 is not updated when FBCB postings are made to non-leading ledgers.

  We recommend that, before transferring the balance carryforward values, you reconcile the opening balance sheets of classic and new General Ledger Accounting and store them for documentation and tracking purposes.

- You only transfer parallel accounts after activating new General Ledger Accounting. For this, you can use transactions FB01L or FB50L as well as transaction ABF1L, which is used exclusively for asset reconciliation accounts. Note that there is no CO update for the transfer postings of retained earnings accounts in a non-leading ledger.
If required, the update in CO can be activated using the Business Add-In (BAdI) 
\textit{FCOM\_EXT\_LEDGER}. For more information, see SAP Note 804753.

- If you perform transfer postings for P&L accounts, the profit center and, where applicable, the segment are derived on the basis of the CO account assignment used.

With the replacement of parallel accounts, you have to change the Customizing settings for account determination accordingly, for example, from Asset Accounting or for foreign currency valuation and reclassification.

### Evaluating Ledger-Specific Postings in Phase 1

#### Use

Ledger-specific postings in phase 1 that are not relevant for the leading ledger are updated to table \textit{BSEG\_ADD} (when new General Ledger Accounting has not yet been activated). In the transition period, \textbf{before} new General Ledger Accounting is activated, these postings must be evaluated together with the normal documents (in table \textit{BSEG}). Moreover, you can also evaluate the ledger-specific documents in the document evaluation reports, which select data using the logical database \textit{BRF}. For this, if new General Ledger Accounting has been activated in the meantime, you have to enter in the report the desired ledger in the selection screen.

#### Features

For the analysis of ledger-specific postings in phase 1, you need to note the following points:

- The \textbf{ledger-specific line items} are not visible in classic line item display (\textit{FBL3N}). You cannot deploy new line item display in phase 1 because new General Ledger Accounting needs to be active for this and there needs to be data in table \textit{FAGLFLExA}.

- For the \textbf{reconciliation} of transaction figures and documents, you have to use the new reconciliation report in new General Ledger Accounting in phase 1 because this report evaluates the document data from table \textit{BSEG\_ADD} as well and reconciles the document data from table \textit{BSEG} against the data from table \textit{GLT0}.

If the menu entries of new General Ledger Accounting are not yet displayed, you can start the report directly by calling program \textit{TFC\_COMPARE\_VZ} in transaction \textit{SE38}. If you have not yet activated new General Ledger Accounting, you can execute the report without specifying the selection criterion \textit{Ledger}. The system then always compares the documents in the entry view (table \textit{BSEG}) against the totals table (\textit{GLT0}).

### Depreciation Area Switch in Asset Accounting

#### Use

With one of the services in the \textit{System Landscape Optimization} (SLO), you can perform a depreciation area switch in Asset Accounting (FI-AA). This is an interesting option during the migration if, in new General Ledger Accounting, you want to use group valuation as the leading valuation and update the leading ledger while using depreciation area 01 in Asset Accounting for local valuation.

For more information, see SAP Note 888564. For a description of the service for performing the depreciation area switch, see SAP Service Marketplace at \texttt{service.sap.com/slo} \rightarrow Organizational Structure Changes \rightarrow Depreciation Area Change.
Subsequent Implementation of Document Splitting

Use

If you have performed your first migration to new General Ledger Accounting without document splitting, you can use special migration pack 6 to implement document splitting retroactively. You can also choose to implement document splitting subsequently to reduce the complexity of the migration project when you implement new General Ledger Accounting.

To implement document splitting subsequently, you also use the General Ledger Migration Cockpit. It is not possible to implement document splitting subsequently without using the Migration Cockpit.

For the implementation of document splitting, line items must be enriched retroactively with account assignment information to guarantee that subsequent processes are processed correctly and produce correct results.

You can use document splitting to divide line items according to selected characteristics (such as by segment). During document splitting, information (account assignments) is projected in line items that do not initially contain this information. In addition, a zero balance setting can be generated for selected characteristics so that it is possible to create at any time complete financial statements for these characteristics.

For more information, see Building Data with Document Splitting [Page 40].

Prerequisites

- You have already performed the migration to new General Ledger Accounting and use it in your production system. The date of the first migration to new General Ledger Accounting predates the current migration date by at least one fiscal year.
- Document splitting is not active in the company codes for which you want to implement document splitting subsequently.
- You use at least one document splitting characteristic for General Ledger Accounting.
- The settings for document splitting have been made in Customizing. This applies to the posting of documents in new General Ledger Accounting as well as for the alternative settings for document splitting in the migration.
- You have been using the General Ledger Accounting scenarios that you require in the relevant ledgers at least since the current migration date.
- If you want to manage financial statement characteristics in addition to the company code (such as segment, profit center, or fund) in new General Ledger Accounting, you need to ensure that the opening balance sheet also amounts to zero for each value of these characteristics. (In cases involving more than one financial statement characteristic, combinations of their values must also be taken into account.)

Activities

The subsequent implementation of document splitting requires there already to be data without document splitting information in new General Ledger Accounting. Consequently, you have to save the data of the fiscal year during which you are performing the migration in a backup client and delete it in the client to which the data is being migrated. The backup client is just a temporary measure for technical purposes. You do not need to perform any particular activities for this.

After the migration, you compare the data in the current client with the data in the backup client to check the correctness and completeness of the data. You subsequently delete the data in the backup client.
Independently of the backup client described above, the system must first be saved completely before you start the migration activities.

Unlike the standard migration scenarios (migration packs 1 through 5), the migration scenario for the subsequent implementation of document splitting also enables company codes to be migrated successively. The reason for this is that document splitting can be activated or left deactivated for individual company codes. You can perform the migration either for all ledgers or just for individual ledgers. However, the migration has to include all ledgers that are relevant from the perspective of the company code due to the document splitting characteristics.

Apart for the aspects discussed above, the same activities, recommendations, and restrictions that apply to migration with document splitting also apply to a large extent to the subsequent implementation of document splitting. For more information, see the sections on Migration with Document Splitting [Page 37].

**Special Migration Scenarios**

**Use**

In addition to the migration scenarios in this documentation, there are other scenarios that are not described here explicitly. There are the following reasons for this:

- Some scenarios are not very common (such as the use of special purpose ledgers to portray parallel accounting).
- The company code approach for portraying parallel accounting is not recommended by SAP.

This does not mean that migration cannot be performed in such scenarios. It is instead a case of other activities or adjustments beyond the steps described here being necessary and having to be performed as part of a project solution.

If you intend to use a scenario that differs from the standard migration scenarios, contact your SAP subsidiary or contact SAP at SAPNewGLMigration@sap.com.

**Migration to Multiple Ledgers**

**Use**

Migration to multiple ledgers for the purposes of parallel accounting is described in the section Migration with Parallel Accounting [Page 48]. However, there can also be other cases in which the migration is performed to an environment with multiple ledgers, such as when special purpose ledgers (FI-SL) are transferred to new General Ledger Accounting or when another customer-specific totals table is applied in addition to the standard table FAGLFLEXT. This is the case, for example, if you use customer fields that you only use in the customer-specific totals table. For more information, see Migration with Customer Fields [Page 64].

**Features**

You must observe the following when performing a migration to multiple ledgers:

- You cannot migrate open items for specific ledgers. This means that a balance carryforward from G/L accounts managed on an OI basis and reconciliation accounts (customers/vendors) are always built for all ledgers. Consequently, if you use multiple ledgers with different update characteristics, you have to set all account assignment characteristics in the open items using a Business Add-In (BAdI).
• If the fiscal year does not correspond to the calendar year or different fiscal years have been defined for the ledgers, you have to use multiple migration packs and migration plans (for a company code). In this case, you have to create the worklists for all migration plans at the same time.

• If you use multiple migration plans for a company code, you have to execute the migration plan with the earliest migration date first. In this way, you build the document splitting information in table FAGL_SPLINFO. If an item is involved in another migration plan, the BAdI is not run again; instead, existing information is read from table FAGL_SPLINFO and only the totals record for the new ledger is built. The documents splitting information is more precise when it is created from the document in phase 1.

• If you use multiple migration plans for a company code, the status must be updated in the worklist as soon as the first migration plan is executed. This is necessary because the status is updated in this case independently of which migration plan is selected. We therefore recommend that you synchronize the activities for the migration plans involved.

• All migration plans to which a given company code is assigned must have the same migration type.

You have to perform the balance carryforward to all ledgers. Depending on which information you have in the ledgers, different sources may apply (such as table GLT0 for the leading ledger and special purpose ledgers (FI-SL ledgers) for other ledgers). If your current environment already uses multiple ledgers, such as GLT0, GLT3, GLFUNCT, and GLPCT, you need to check which ledgers you combine into one ledger in new General Ledger Accounting.

It is not necessarily recommendable to migrate the different totals tables from classic General Ledger Accounting to separate ledgers because this would detract from the advantage offered by new General Ledger Accounting of storing data centrally and uniformly. Although such a 1:1 migration would reduce the effort required for the migration, it would be coupled with the disadvantage that reconciliation would still require effort and you would need a different data basis for your closing and internal reporting.

**Migration When Using the Characteristic Segment**

**Use**

New General Ledger Accounting contains new characteristic, Segment. The segment is intended in particular for segment reporting as required by IAS/IFRS and US GAAP (see also SAP Note 756146). However, with the implementation of new General Ledger Accounting, the segment does not necessarily have to replace the business area (see SAP Note 321190).

**Prerequisites**

• You have defined profit center master data and enter profit center account assignments in your postings in classic General Ledger Accounting.

• You use the scenario Profit Center Update in new General Ledger Accounting. For more information, see SAP Note 1035140.
Activities

Balance carryforward

To build the balance carryforward of G/L accounts managed on an OI basis for customer and vendor reconciliation accounts, you have to set the account assignment information to the characteristic Segment and/or Profit Center completely and correctly in the items to be transferred. For more information, see the documentation under Transfer of Balance Carryforward [Page 34] and Processing Open Items [Page 42].

If you create segment financial statements in future, the remaining balance sheet accounts must also contain the correct balance carryforward for segments at the beginning of the fiscal year.

⚠️

If you create balance sheets at the segment level, you need to ensure that a zero balance always exists at that level.

Documents of the current fiscal year

The documents posting in the current fiscal year must contain the Segment field. To achieve this, activate derivation of the Segment characteristic in the process flow structure of the General Ledger Migration Cockpit under Setup Phase → Prepare Segmentation → Allow Segment Maintenance (optional) or Activate Segment Derivation (optional) before the first posting is made in the current fiscal year.

⚠️

We recommend that you activate the settings for characteristic Segment and segment derivation as soon as the change to the new fiscal year occurs, provided this is possible for your project circumstances and provided you have performed the technical upgrade to SAP ERP 6.0. You can derive the segments independently of the actual activation of new General Ledger Accounting. In this way, you ensure that profit center / segment information is already contained in the complete document volume of the current fiscal year to be migrated.

As an alternative to the method described here, you can - provided you use document splitting - use BAdI FAGL_MIG_ADJ_ACCIT to supplement the account assignment information during runtime without changing the documents in table BSEG (see Document Transfer from Current Fiscal Year [Page 46] in the scenario Migration with Document Splitting [Page 37]).

_migration When Using Adjustments

Use

If you use business areas and also use adjustments for the creation of business area financial statements, you need to consider a number of special features that apply to the migration to new General Ledger Accounting. Adjustments are no longer used in new General Ledger Accounting because these functions have been replaced by document splitting. The previous sections covered in detail all that you need to consider for the migration of data relating to business areas, depending on whether you still want to use the characteristic Business Area or whether you want to adopt use of the characteristic Segment, for example, in new General Ledger Accounting. If you continue to use the business area as a financial statement characteristic, then you need to perform document splitting using the Business Area characteristic with the Zero Balance option (which requires migration pack 3 or 5). In this case, you need to observe the following:
Adjustments are performed for financial statements. Summary postings are made to subsequently assign any items not assigned to a business area and to enable the creation of a complete financial statement with a zero balance at the business area level. In general, you perform the adjustment for mid-year closing at the same time as the migration (that is, in phase 1). In this way, you can assume at the time of the migration that there are adjustment documents that are also included in the migration with document splitting.

**Features**

If adjustment documents are migrated, there are clearing items on the account with zero balance. From the perspective of the balance sheet, these clearing items must be assigned to different balance sheet items.

> We recommend using a mass reversal to reverse those documents from the financial statement adjustment (SAPF180) that were posted by period in phase 1. Note that the reversal function SAPF180S only resets the tables for the adjustments to the balance sheet, but not the documents that were created using SAPF180. To reverse the FI documents, use transaction F.80, specifying an appropriate condition for selecting the relevant documents. The reference number (XBLNR) of the clearing document always starts with **SAP180**. We therefore recommend using this character string as a selection criterion for the mass reversal.

**Example**

You have previously posted a vendor invoice as follows:

**Vendor Invoice**

<table>
<thead>
<tr>
<th>Account</th>
<th>Business Area</th>
<th>Amount in EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expense</td>
<td>0001</td>
<td>500</td>
</tr>
<tr>
<td>Expense</td>
<td>0002</td>
<td>500</td>
</tr>
<tr>
<td>Tax</td>
<td>-</td>
<td>160</td>
</tr>
<tr>
<td>Vendor</td>
<td>-</td>
<td>1160-</td>
</tr>
</tbody>
</table>

**Adjustment Posting**

<table>
<thead>
<tr>
<th>Account</th>
<th>Business Area</th>
<th>Amount in EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax adjustment</td>
<td>0001</td>
<td>80</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>-</td>
<td>80-</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>0002</td>
<td>80</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>-</td>
<td>80-</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>-</td>
<td>580</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>0001</td>
<td>580-</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>-</td>
<td>580</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>0002</td>
<td>580-</td>
</tr>
</tbody>
</table>

After the migration (with document splitting), the following situation applies:
a) Original document

<table>
<thead>
<tr>
<th>Account</th>
<th>Business Area</th>
<th>Amount in EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>0001</td>
<td>580-</td>
</tr>
<tr>
<td>Payables</td>
<td>0002</td>
<td>580-</td>
</tr>
<tr>
<td>Expense</td>
<td>0001</td>
<td>500</td>
</tr>
<tr>
<td>Expense</td>
<td>0002</td>
<td>500</td>
</tr>
<tr>
<td>Tax</td>
<td>0001</td>
<td>80</td>
</tr>
<tr>
<td>Tax</td>
<td>0002</td>
<td>80</td>
</tr>
</tbody>
</table>

b) Adjustment document

<table>
<thead>
<tr>
<th>Account</th>
<th>Business Area</th>
<th>Amount in EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjustment posted</td>
<td>-</td>
<td>580</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>0001</td>
<td>580-</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>Adjustment posted</td>
<td>0002</td>
<td>580-</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>0001</td>
<td>80</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>-</td>
<td>80-</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>0002</td>
<td>80</td>
</tr>
<tr>
<td>Tax adjustment</td>
<td>-</td>
<td>80-</td>
</tr>
<tr>
<td>Clearing account</td>
<td>0001</td>
<td>580</td>
</tr>
<tr>
<td>Clearing account</td>
<td>-</td>
<td>580-</td>
</tr>
<tr>
<td>Clearing account</td>
<td>0002</td>
<td>580</td>
</tr>
<tr>
<td>Clearing account</td>
<td>-</td>
<td>580-</td>
</tr>
<tr>
<td>Clearing account</td>
<td>-</td>
<td>80</td>
</tr>
<tr>
<td>Clearing account</td>
<td>0001</td>
<td>80-</td>
</tr>
<tr>
<td>Clearing account</td>
<td>-</td>
<td>80</td>
</tr>
<tr>
<td>Clearing account</td>
<td>0002</td>
<td>80-</td>
</tr>
</tbody>
</table>

The clearing account is the zero balance clearing account from the Customizing for document splitting.

Since document splitting treats the adjustment documents in the way illustrated above, the financial statement would reflect all business areas, whereas considering just one business area produces an incorrect representation in the line items.

Financial Statement for Business Area 0001

<table>
<thead>
<tr>
<th>Account</th>
<th>Business Area</th>
<th>Amount in EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>0001</td>
<td>1160-</td>
</tr>
<tr>
<td>Allocation</td>
<td>0001</td>
<td>580</td>
</tr>
<tr>
<td>Expense</td>
<td>0001</td>
<td>500</td>
</tr>
<tr>
<td>Tax</td>
<td>0001</td>
<td>160</td>
</tr>
<tr>
<td>Allocation</td>
<td>0001</td>
<td>80-</td>
</tr>
</tbody>
</table>

The correct financial statement for business area 0001 would appear as follows:
In contrast to the documents in program SAPF180 for the business area allocation of balance sheet accounts, you should **not generally** reverse the documents in program SAPF181 (P&L adjustment) for the migration to new General Ledger Accounting. In classic General Ledger Accounting, the program covers various subareas:

- Splitting of cash discounts paid and cash discounts received, or lost cash discount and exchange rate differences for business areas and profit center
- Post-capitalization of cash discounts paid, cash discounts received, lost cash discounts, or lost cash discounts on fixed assets
- When the cash discount accounts or exchange rate differences accounts were created as cost elements: cost center adjustments
- Splitting of backdated tax calculations due to cash discount being claimed

In new General Ledger Accounting, the above functions are provided directly with the document splitting functions when the document is originally posted. For postings that occurred in phase 1 of the migration, not all of the information for the starting documents are yet available to be able to replace the documents in program SAPF181 completely. This is due to the fact that the CO account assignment adjustments and the asset adjustments in new General Ledger Accounting are not performed in the general ledger view but rather in the entry view of a document. In the migration to new General Ledger Accounting, only the general ledger view is built as a result of document splitting being processed subsequently. A document that has already been posted remains unchanged in the entry view. For this reason, the documents in program SAPF181 have to be migrated out of phase 1. For more information about the procedure for the migration and for examples, see the *General Ledger Migration Cockpit*.

### Migration When Using Profit Center Accounting

**Use**

We recommend portraying Profit Center Accounting (EC-PCA) in new General Ledger Accounting. The profit center exists as a fixed characteristic in the new totals table *FAGLFLEXT* and document splitting also enables complete financial statements to be created for profit centers. This renders obsolete the reconciliation tasks that were previously necessary between Profit Center Accounting and classic General Ledger Accounting. If you convert Profit Center Accounting to new General Ledger Accounting, you can still run classic Profit Center Accounting in parallel during an interim phase. Nevertheless, we would advise against using this parallel setup in the long term due to the effort required for reconciliation and the parallel volume of data.
Features

With the migration, you can also transfer the balance carryforward from the totals table GLPCT. This can be useful for the P&L statement, for example, but also for any financial statement items. However, you need to consider that the information in new General Ledger Accounting is not to be built exclusively from table GLPCT, but also from table GLT0 or GLFUNCT. In this case, you need to ensure that, after the migration, the totals records in new General Ledger Accounting are correct in terms of the balance carryforward. To run a check, you can perform a ledger comparison that you can restrict to the account level. In this check, you can also include other characteristics, such as Business Area or Functional Area.

If particular circumstances cause you to continue to use classic Profit Center Accounting, you should note that we do not recommend doing this in conjunction with document splitting. Specific functions in classic General Ledger Accounting that are used by Profit Center Accounting (such as adjustments) are no longer available once document splitting has been activated. For more information, see SAP Note 826357.

Migration When Using the Reconciliation Ledger

Use

In new General Ledger Accounting, you can use real-time integration with CO for your reconciliation postings between Controlling (CO) and Financial Accounting (FI). In this way, you no longer need to use a reconciliation ledger. For more information, see the SAP Library under Accounting → Financial Accounting → General Ledger Accounting (FI-GL) (New) → Configuration → Real-Time Integration of Controlling with Financial Accounting.

In the General Ledger Migration Cockpit, the activity Check Phase → Check Organizational Structures → Check Controlling Area is used to determine whether you have activated the reconciliation ledger. If this is the case, the system checks in Customizing for new General Ledger Accounting whether you use real-time integration. The system determines this on the basis of whether a variant for real-time integration is assigned - but without yet having been activated - to the company codes. Furthermore, the system checks the settings for the variant for real-time integration against the scenarios used in new General Ledger Accounting.

To prevent duplicate postings from occurring as a result of reconciliation and real-time integration, SAP recommends checking the date from which real-time integration is scheduled to be activated. The reconciliation postings of the reconciliation ledger are suppressed or can no longer be made once new General Ledger Accounting has been activated. Note that real-time activation uses multiple account assignments to post the business transactions from CO to FI (General Ledger Accounting). In the case of document splitting with the Zero Balance option, the real-time integration also creates clearing items between the relevant account assignments in new General Ledger Accounting.
Migration with Customer Fields

Use
You can define customer fields [Extern] directly in new General Ledger Accounting instead of defining them in the Special Purpose Ledger (FI-SL). This enables you to extend your reporting data with any customer-specific dimensions without having to use multiple tables. For this reason, it is no longer essential to create a customer-specific totals table for customer fields.

Features
The following options are available for defining customer fields:

- If you want to write transaction figures using these customer fields, you can include your customer fields directly in the SAP totals table FAGLFLLEXT.

- If you want to supplement document information using a customer field without including the field in a totals table, you can include the field in the chart of accounts.

The following initial situations are possible:

  - You already use customer fields in classic General Ledger Accounting
    The coding block in classic General Ledger Accounting already contains the customer fields, and these fields are part of the financial accounting document.
    You may have defined the relevant ledgers in the SAP component Special Purpose Ledger (FI-SL) and want to use these in new General Ledger Accounting.

  - You do not use customer fields in classic General Ledger Accounting
    The coding block in classic General Ledger Accounting does not contain the customer fields. You want to implement the customer fields during the migration.

- You can include SAP standard fields from the document as additional fields in the standard totals table FAGLFLLEXT.

⚠️

The use of customer fields has an effect on the data volume and consequently on performance for reports, for example.

⚠️

Before you define any customer fields, you first ought to estimate the expected number of totals records. This depends especially on the amount of possible values. The data volume of a totals table in new General Ledger Accounting should not exceed approx. 5-6 million entries for all ledgers.

If the data volume is greater, you have the option of using a separate customer-specific totals table for additional, non-leading ledgers. However, you should give this matter careful consideration for the point of view of the entire accounting concept you want to use.

You should always use the standard table FAGLFLLEXT for the leading ledger.

If you use your own totals tables, you cannot use the standard reports delivered by SAP that are based on the drilldown tool or on the Report Writer/Painter. For more information, see SAP Note 820495.
Activities

If you want to use a customer field in the totals table or additionally as a document splitting characteristic in new General Ledger Accounting, you need to perform the following steps for the migration:

- If you have not yet used the customer field in classic General Ledger Accounting, you have to include it in the coding block before the migration.

- You must fill the customer field for the transfer of open items, especially if you use the fields as a mandatory criterion in document splitting.

  If you use the field in document splitting, you have to test your processes and business areas before setting the migration to status Completed.

- You must consider the customer field when building balance carryforward.

  If there was previously no data for the field in the component Special Purpose Ledger (FI-SL), use transaction FBCB to create the balance carryforward values by making transfer postings to a separate dimension. If you already use balance carryforward values in a ledger of this component, you can migrate these values directly from the corresponding table, retaining the account information.

- You must add the customer field to the documents of the current fiscal year.

  We recommend setting up functions for filling the customer field (such as substitutions) before the first posting to the fiscal year in which the migration occurs.

If, in new General Ledger Accounting, you do not want to use the customer field in the totals table or in document splitting, you still have the option of including it in the coding block after migration. Note, however, that, in this case, you cannot use the field until that time. For more information, see SAP Note 891144.

Data Excluded from the Migration

Use

Certain types of data or documents are not considered in the migration. Such data and documents are not associated with real postings because they are not relevant for General Ledger Accounting. They are as follows:

- Down payment request and other statistical noted items
- Payment requests
- Reference documents
  - Recurring entry original documents
  - Sample documents
  - Account assignment models
- Parked documents and held documents
  The following types of parked documents and held documents represent exceptions:
  - Parked documents that have not yet been posted and that do not reference follow-on documents. Example: invoices
Parked documents that are used as reference documents in subsequent processes. Example: early repayments for parked postings

If documents in Financial Accounting reference parked or held documents, these parked or held documents are posted before the migration due to document splitting. If a given document does not reference to a parked or held document, all necessary account assignments can be added to that document and then it can be posted (once new General Ledger Accounting has been activated). Optionally, these documents can also be posted before the migration.

- Plan data in classic General Ledger Accounting
- Plan data in classic Profit Center Accounting
- Allocations in classic Profit Center Accounting

**Subsequent or Retrospective Postings**

**Use**

There may be situations in which postings have been made subsequently or retrospectively after the worklist has been created. In such cases, you can execute the worklist creation program again, provided you are not already in the migration phase. In this way, the entire dataset is read again and any additional data that has arisen since the last worklist was created are included in the new worklist.

If you have to reset any clearing with a clearing date preceding the migration date, you can temporarily allow this by changing the message control (application area FAGL_MIG, message number 066).

If you have performed clearing subsequently or have reset clearing, you should use the appropriate indicator to reconcile the worklist. In this way, you ensure that the balance carryforward is correct.

We recommend closing the posting periods before creating the worklists. For this reason, the preparation phase contains the activity *Suppress Posting During the Migration*.

**Clearing of Open Items from Previous Year(s)**

**Use**

In new General Ledger Accounting, a potential cash discount received or paid is assigned during clearing (or payment) to the account assignment(s) of the cleared invoice(s), according to cause. In the case of clearing the open items from phase 0 in phase 2 of the migration (new General Ledger Accounting is active), no information is available on the primary account assignments of the documents, and consequently cause-related account assignment is not applied. In this case, you can only derive the cash discount using a Business Add-In (BAdI) and post it to a set account assignment or to a default account assignment. The system takes as default account assignment the account assignment stored in Controlling in transaction OKB9 or the account assignment in the cost element.

For more information, see the section of this guide under *Migration with Document Splitting* → *Processing Open Items* [Page 42].
Posting Balance Carryforward for Ledger Groups

Use

When performing the migration, you can expect to frequently encounter situations in which you have to perform subsequent postings manually to correct the opening balance sheet after transferring the balance carryforward from classic General Ledger Accounting or from another ledger (such as from FI-SL or EC-PCA). This depends on the dimensions that you want to use in future alongside the company code for your financial statements in new General Ledger Accounting. Using the function *Post Balance Carryforward for Ledger Groups* (transaction FBCB), you can make postings to the balance carryforward of the current fiscal year (period 0).

Features

When using this function, you have to consider the following points:

- Postings can only be made to asset reconciliation accounts that are not managed on an OI basis. Postings cannot be made to reconciliation accounts (customers/vendors).
- In the posting, you have to specify the amounts explicitly in all currencies. There is no automatic translation of the transaction currency into the local currency.
- Besides the standard totals table in new General Ledger Accounting FAGLFLEXT, table GLT0 in classic General Ledger Accounting is also updated in period 0 in the case of postings made to the leading ledger. In this way, when a ledger comparison is performed, the balances in classic General Ledger Accounting match the balances of the leading ledger in new General Ledger Accounting.
- If FBCB documents are present, you can no longer reset the migration (FAGL_MIG_RESTORE_ALL). If it is essential to reset the migration, you need to reverse all FBCB documents.
  
  We recommend waiting until the line items and documents have been successfully migrated before performing the transfer postings with this function.

- You can only post FBCB documents while the migration plan has not yet acquired the status Completed. If multiple migration plans are used for one company code, none of those migration plans may be given the status Completed.
  
  In such cases, we recommend setting the status Completed for all relevant migration plans in one final step.
**Migration and Archiving**

**Use**

The migration essentially transfers the following data:

- Open items from previous fiscal years (phase 0)
- FI documents from the current fiscal year (phase 1)
- Totals records from classic General Ledger Accounting and/or from special purpose ledgers, if applicable

This has the following effects for archiving:

- The documents from the current fiscal year must not yet be archived because they are required for subsequent posting by period.
- The open items are not affected because they cannot be archived all the while they are open.
- The totals records from the previous year and, with that, the balance carryforward in period 0 in the current year are also available, that is to say, not yet archived. Where necessary, you need to check whether totals records are available prior to the previous fiscal year if you want to include these records in the migration for comparison purposes.

**Transfer of Totals Records from Prior Fiscal Years**

**Use**

As described in the previous sections, you use the migration tools to migrate carried forward balances or open items from prior fiscal years. All data relating to the past is still available in classic General Ledger Accounting, as before. However, you can also transfer totals records at the account level from prior fiscal years to the totals table in new General Ledger Accounting.

**Features**

You perform the transfer using a rollup from table GLT0 or, where necessary, from a different sender table in Profit Center Accounting (EC-PCA) or Special Purpose Ledger (FI-SL).

It is not possible to perform a rollup directly to the primary ledgers in new General Ledger Accounting, that is, to the leading ledger or to any parallel ledgers.

To perform the transfer for prior fiscal years, you need to create a separate ledger as a rollup ledger for each primary or operational ledger and assign your company codes:

- You create rollup ledgers in Customizing for General Ledger Accounting (New) under Periodic Processing -> Rollup -> Define Rollup Ledgers in General Ledger Accounting.
- You must assign the rollup ledger to your company codes. You do this in Customizing for General Ledger Accounting (New) under Periodic Processing -> Rollup -> Assign Company Codes to Rollup Ledgers.
Check whether the correction has been implemented in your system as per SAP Note 893206.

You need to create a separate rollup for each sender table in classic General Ledger Accounting, in EC-PCA, and in FI-SL.

In the case of a rollup for FI-SL, you first have to define a rollup field movement. You do this in Customizing for General Ledger Accounting (New) under Periodic Processing -> Rollup -> Define Field Movement. You can then create and perform the rollup with the sender table (such as GLT0) and the receiver table (such as FAGLFLEXT). For more information on rollups, see the documentation in the SAP Library under General Ledger Accounting (New) -> Tools -> Rollup in General Ledger Accounting (New). When you have performed the rollup, you can use the ledger comparison tool (RGUCOMP4) to check the values.

You can transfer the totals records from prior fiscal years to new General Ledger Accounting directly after the migration. Once the current fiscal year is closed, you can also transfer the totals records for that fiscal year from the operational ledgers in table FAGLFLEXT (or a customer-specific totals table) and into the corresponding rollup ledgers in table FAGLFLEXT (or a customer-specific totals table). In this way, you can compare the fiscal year just past with the prior fiscal year(s). Similarly, you can compare a given month against the same month of the previous year.

If you use new characteristics or account assignments in new General Ledger Accounting (such as the characteristic Segment or customer fields), the new information is not available in the rollup ledger because it is not contained in the source ledger.

It is not possible to transfer the totals records of the preceding fiscal year and earlier into the operational ledgers in new General Ledger Accounting. Furthermore, it is not possible to transfer line items from the preceding fiscal year.

Alternatively, you can transfer the data from the past fiscal year and from the new fiscal year into the SAP Business Information Warehouse (SAP BW) and then perform your comparisons there.

**Restrictions of the Migration**

**Use**

The previous sections provide information about which activities are necessary to supplement the data from classic General Ledger Accounting with account assignments so that the data meets the requirements of the target environment in new General Ledger Accounting.

In some cases, this is not possible or only partly possible. For example, there are many cases in which tax postings, bank balances, or cash desk balances can be assigned, and yet one of the account assignments may be a general account assignment (that is, one that cannot be assigned) or possibly a split based on specific rules.

If you use migration packs 3, 5, or 6, you have to specify the account assignment for open items from prior years individually for each open item. At the same time, the item has to be assigned to the single account assignment. Items from earlier fiscal years cannot be split.
Check on Migration Results

Use

Before you activate new General Ledger Accounting, the migration results need to be completely evaluated and validated. For this reason, the General Ledger Migration Cockpit provides a number of activities for checking the success of the migration.

After all migration steps have been performed completely, you then need to establish whether the migration is free of errors and whether the desired result has been achieved. Nevertheless, you can also check the migration results in stages, checking each section of the data that has been migrated. In this way, you can migrate the open items from prior years and then check whether the migration was successful for all open items.

We recommend that, before the migration, you perform the required reconciliations with other application components in classic General Ledger Accounting, in particular the reconciliation of the subledgers with General Ledger Accounting.

Activities

Analyze Migration Status

You can use this program to check the processing status of the migration objects (such as open items and documents). The program creates statistics on the processing status of the worklist for the open items to be processed and for the documents to be transferred. From these statistics, you can access the open items and documents in question. The system shows the total number of migration objects for each status value and the percentage of the migration objects in the worklist for each status.

Display Log for Balance Carryforward

The system displays the accounts for which the balance was carried forward. The overview allows you to establish how the balance carryforward was made. You can use the ledger comparison function, for example, to determine the figures for the amount carried forward.

Ledger Comparison

To ensure and document the correctness of the entire migration, you have to use a ledger comparison to reconcile classic General Ledger Accounting with new General Ledger Accounting. The ledger comparison checks whether the values in the specified source and target ledgers match in all relevant currencies. The comparison is performed at the company code level and the account level. You can include additional fields (such as the business area) in the comparison. For the ledger comparison, you need to take into account that you can transfer data selectively from multiple source ledgers.

Simulation of Document Splitting

The program for this activity provides detailed information about the split document and the document splitting rules that were applied in each case.

Display Document Splitting Results

Once the document splitting information has been built for a document, you can display the results in this activity. In contrast to the activity Simulate Document Splitting, this program displays the data that has migration program has actually produced.

Display Log for Document Adjustment

The program for this activity displays the Customizing settings for migration that were applied in building the document splitting information for the individual documents.

Check Correctness of Open Items and Documents
Due to the possibility of BAdI enhancements being made during the migration, we recommend that you make random checks of the migrated open items and documents for each type of derivation rules. This is very important for subsequent processes. We recommend that you use derivation rules and business processes to select and check data samples for each document type or each business transaction.

Besides the ledger comparison, you can also use reports from classic General Ledger Accounting and new General Ledger Accounting during the migration. The data in classic General Ledger Accounting and in new General Ledger Accounting is compared and reconciled using reports listed in the overview table Reconciliation During Migration.

If you migrate data from different source ledgers (such as from ledger 00 in GLT0 and ledger 8A in GLPCT), we recommend that you reconcile the source ledgers. Furthermore, we recommend that you create an opening balance sheet as well as financial statements for important data in classic and new General Ledger Accounting. The balance sheet and income statement must match at least at the level of the G/L accounts and additional account assignments (such as the business area).

Furthermore, you can use additional reports for subledgers, assets, and so forth, and create more reports in transaction FGT1. Particularly in the case of scenarios using parallel ledgers, you also need to take ledger-specific postings into account.

We recommend that, after the migration, you reconcile General Ledger Accounting with the subledgers to check that data is correct from the outset from the accounting view. Once you have ascertained that the data has been migrated correctly, set the status of the migration to Completed in the Migration Cockpit. With regard to documenting the migration activities, we recommend that you involve external auditors from as early as possible in the migration.

**Features**

You can use a setting in Customizing to set the option of reading data from the tables in classic or new General Ledger Accounting. If you want data to be read from the tables in classic General Ledger Accounting, go to the Implementation Guide for Financial Accounting (New), choose Financial Accounting Global Settings (New) → Tools → Deactivate Update of Classic General Ledger (GLT0), and set the Read Classic General Ledger (GLT0) indicator. When this indicator is set, you can use the drilldown function in classic General Ledger Accounting for reporting in new General Ledger Accounting. When the indicator is not set, all programs that use the logical database in Financials (General Ledger Accounting) read data from the totals table in new General Ledger Accounting.

If you universally deactivate the indicator in Customizing for reading data from GLT0, you can still activate the option of reading data from GLT0 for specific users where required. You do this using the parameter FAGL_READ_GLTO_USER.
The following table lists the most important analysis options in cases where the Read Classic General Ledger (GLT0) indicator is set and new General Ledger Accounting has not yet been activated.

<table>
<thead>
<tr>
<th>Transaction</th>
<th>Description</th>
<th>Classic General Ledger Accounting</th>
<th>New General Ledger Accounting</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGI0</td>
<td>Drilldown: New General Ledger Accounting</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>FBL3N</td>
<td>Line Item Display: G/L Accounts</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>FAGLL03</td>
<td>Line Item Display: G/L Accounts (New)</td>
<td>X (switches to FBL3N)</td>
<td></td>
</tr>
<tr>
<td>FS10N</td>
<td>G/L Account Balance Display</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>FAGLB03</td>
<td>G/L Account Balance Display (New)</td>
<td>X (switches to FS10N)</td>
<td></td>
</tr>
<tr>
<td>S_PL0_86000028</td>
<td>Balance Sheet/P+L: Actual/Actual Comparison</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>S_ALR_87012284</td>
<td>Balance Sheet/P+L: Actual/Actual Comparison</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>S_PL0_86000029</td>
<td>Balance Sheet/P+L: Plan/Actual Comparison</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>S_ALR_87012277</td>
<td>G/L Account Balances</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>S_PL0_86000030</td>
<td>G/L Account Balances (New)</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

**Procedure When Migration Delivers Incorrect Results**

**Use**

If incorrect data is written during the migration due to incorrect or missing account assignment derivations or Customizing settings, you can reset the data.

![Tips](

In spite of this option for resetting the migration, we recommend in all cases performing a system backup (offline backup) before starting the migration. A data backup is essential for the productive migration in particular.

**Prerequisites**

You can only reset the migration data before new General Ledger Accounting has been activated.

**Features**

To reset the migration, you can use the complete reset function in the process tree of the General Ledger Migration Cockpit.

With this function, all data is reset (open items, balance carryforward, documents in the current fiscal year, as well as the worklist (optional)).

In some cases, postings may have been made using transaction FBCB for the creation of the opening balance sheet, or ledger-dependent postings may already exist due to parallel valuation. When a complete reset is performed, the system checks whether there are any
FBCB documents. If FBCB documents are found, the system assumes that you have already created the opening balance sheet. In that case, a reset is not possible.

You can only reset the data for a migration plan when that specific migration plan has not yet acquired the status Completed and when the company codes contained in the migration plan to be deleted are not contained in any other migration plan. Such cases can arise when the migration is made to multiple ledgers.

We recommend checking the correctness of each step before performing the next step.

### Performing Migration Programs in Parallel

#### Use

You can improve performance by executing migration programs in parallel.

For more information on improving performance, see SAP Note 1014364. In this note, you find tips on issues such as indexes for selecting open items or on programming Business Add-Ins (BAdIs).

#### Prerequisites

To be able to perform migration programs in parallel, you need to ensure that the following prerequisites are met:

- You need to have sufficient system resources.
- Your application servers must be of the same type, that is, all servers need to be either Unicode servers or non-Unicode servers.

#### Features

When you use parallel processing, a number of dialog work processes are used on one or more application servers for executing the programs. This occurs independently of whether job execution is started by a dialog program or by a background job. This means that corresponding processes must also be available. For example, you might have marked job execution for overnight processing, but the number of dialog processes for overnight processing is reduced.

The default value for the package size is 1000, but this is only a guideline and can be changed.

The smaller the package size, the smaller the dataset sent via the network, thereby generally reducing the workload volume on the network. However, you have to define an RFC connection for each package, which also uses up network resources. If the default value causes excessively long runtimes, you should reduce the package size in agreement with the network administrator and test the workload on the network.

After a Business Add-In (BAdI) has been changed, it can take a while before the change reaches all application servers. For this reason, you should wait until the change to the BAdI has reached all servers before executing the program using parallel processing.
Multiple Migration Plans with Non-Calendar Fiscal Year

Use

When you perform a migration to multiple ledgers in new General Ledger Accounting, you need to use multiple migration plans for a company code if you use different fiscal years in those ledgers. For this, you need to note the following:

- You need to build the worklist for open items independently of the ledgers.
- If you use document splitting, you have to execute the migration plan with the earliest migration date first.

Example

In a non-calendar fiscal year, you have the following migration plans:

- Migration plan (MP) 1  Migrations date 01.01.05
- Migration plan (MP) 2  Migrations date 04/01/2005

An open item in the period 01/01/2005 to 03/31/2005 occurs once in the MP1 worklist for document transfer for the current fiscal year and once in the MP2 worklist. The reason for this is that the document splitting information in table FAGL_SPLINFO needs to be built from the entire document as part of migration plan MP1 and not as part of the open item transfer.

Customizing of Document Splitting

Use


When you have created the ledgers in new General Ledger Accounting and have assigned the desired scenarios, the system proposes the document splitting characteristics corresponding to those scenarios. You need to save them explicitly in Customizing for Financial Accounting (New) under General Ledger Accounting (New) → Business Transactions → Document Splitting → Define Document Splitting Characteristics for General Ledger Accounting.
Migration in mySAP ERP 2004

Use
The migration tools are also available in mySAP ERP 2004 with Support Package 10. However, the following limitations apply:

- The migration scenario From Account Approach to Ledger Approach [Page 49] is not available in its complete form.
- The functions for the Validation of Document Splitting [Page 40] are not available.

For more information on general release limitations in mySAP ERP 2004, see SAP Note 741821.

Changed Standard Processes

Use
The implementation of new General Ledger Accounting involves changes to the standard processes in General Ledger Accounting.

Features
The main processes to be affected are as follows:

- Reconciliation Ledger
  In classic General Ledger Accounting, you could use the reconciliation ledger to meet the following requirements:
    - Reconciliation postings between Controlling and Financial Accounting
    - Reporting at cost element level
  The reconciliation postings between Controlling and Financial Accounting are replaced by the real-time integration with CO. You can deactivate the reconciliation ledger as part of the migration to new General Ledger Accounting. However, you do not have to deactivate it if you want to continue to run cost element reports on the basis of the reconciliation ledger.

- Financial Statement Adjustments
  The financial statement adjustments are replaced by document splitting.

- Preparation for Consolidation
  Since there is no information about the characteristic Company in classic General Ledger Accounting (standard table GLT0), it was sometimes necessary to write company information to a separate table (standard table GLT3). After the migration to new General Ledger Accounting, this is no longer necessary because the standard totals table FAGLFLXT contains the characteristic Company.

- Cost of Sales Accounting
  In SAP ERP 6.0, you no longer need to have a special ledger in new General Ledger Accounting for the depiction of cost of sales accounting. Table GLFUNCT is replaced by totals table FAGLFLXT.
  Moreover, derivation of the characteristic Functional Area is also changed. With new General Ledger Accounting, functional area derivation is performed in the entry screen as opposed to during document posting as is the case in classic General Ledger
Accounting. The new event 0006 replaces the previously used event 0005 for substituting the functional area. For more information, see SAP Note 740519.

- **Closing Process**
  
  For the closing operation, some of the programs used previously have been replaced by new programs, such as:
  
  - Reconciliation in FI
  - Reconciliation of FI-AA with FI
  - Foreign Currency Valuation
  - Balance Carryforward

  In new General Ledger Accounting, you can perform parallel closing and closing using additional dimensions besides the company code that are based on a uniform data basis. In this way, previous effort-intensive closing operations (such as adjustments) and reconciliation tasks become obsolete.

  For more information on closing operations in new General Ledger Accounting, see the documentation in the SAP Library for *SAP ERP 6.0*.

- **Postings to Controlling (CO)**

  In new General Ledger Accounting, postings that are posted to the leading ledger are transferred into Controlling. Postings that are made exclusively to other ledgers (using the function FB01L or FB50L) are not transferred into Controlling with the standard settings. If you want to post other valuation to Controlling for specific business transactions, you can implement a Business Add-In (BAdI). For more information, see SAP Note 804753.

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**Further Information**

For more information on the migration to new General Ledger Accounting, see *SAP Service Marketplace* at [http://service.sap.com/GLMIG](http://service.sap.com/GLMIG).