

KDD029 - Reformation of Finance Master Data

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Issue

Syensqo is currently operating in a multi-system SAP landscape which is the result of acquisitions of organizations with separate SAP systems and legacy decisions to keep separate SAP systems for confidentiality reasons in the past (e.g. WPX for classified information of materials used in the defense industry, PI1 to ring-fence access to data and transactions pertaining to in-house banking). This has led to disparities between the various systems in terms of Finance master data in use across the various systems, most notably on key master data objects such as Chart of Accounts or Cost Centers and Profit Centers.

Moreover, thousands of both G/L accounts and profit centers are currently in use to meet accounting and managerial reporting requirements. Making the process cumbersome, inefficient and difficult to govern. There are over 13,000 active G/L accounts and over 4,000 active profit centers.

With a move to a single logical SAP system, opportunities arise to harmonize master data from the various systems and define new master data frameworks and associated governance rules to ensure that all master data objects follow a single design and purpose in the new system with the goal of increasing transparency, efficiency and accountability across the organization.

In this KDD recommendations will be provided for the following three critical Finance master data objects:

- 1.) Chart of Accounts (CoA)
- 2.) Profit Centres and Profit Centre Hierarchies
- 3.) Cost Centres and Cost Centre Hierarchies

Recommendation

The transition to a single SAP S/4 system presents a significant opportunity for Syensqo to harmonize and optimize its Finance master data objects. By designing a new operational CoA, Cost Centre, and Profit Centre structures, Syensqo can achieve to:

- Standardization: Establish uniform structures and practices across all financial operations
- Compliance: Facilitate compliance with international financial reporting standards and alignment with best practices
- Simplification: Simplify and future-proof financial processes, enhancing both accounting and managerial reporting
- Process efficiency: Reduce reconciliation efforts and save time during period-end closing.
- Scalability: Create a unified global process view to improve scalability and accountability.
- Governance: Simplify the governance of master data changes, ensuring consistency and accuracy

While the transition may initially require adjustments and adaptations, the long-term advantages far outweigh the few temporary disruptions. Therefore, it is strongly recommended that Syensqo adopts Option A: the introduction of new operational CoA, Cost Centre, and Profit Centre structures in S/4HANA.

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Background & Context

Multiple Finance master data objects do not follow a consistent and unique master data governance design and approach across the organization due to its diverse system landscape which has grown over time from acquisition activities as well as special requirements with regards to data confidentiality. As part of the transition to S/4HANA as a single system-of-records, the following master data objects have been identified as potential candidates for further rationalisation and simplification:

Chart of Accounts

Vision and Opportunities

As part of the transition to S/4 HANA, a single controlling area will be introduced for all Syensqo entities operating in S/4 HANA. To combine multiple entities under one controlling area in SAP, all company codes need to be using the same operational Chart of Accounts in the system. With this constraint an opportunity arises to consolidate and simplify the operational Chart of Accounts and re-design the CoA in such a way that it will - in the long run - also be used as group CoA.

A single operational Chart of Accounts resembling the consolidated group Chart of Accounts which can be used across all Syensqo entities globally can lead to potential benefits such as

- **Reduced Reconciliation Efforts:** A single operational Chart of Accounts which uses the group Chart of Accounts as the baseline helps to reduce reconciliation efforts across all teams involved in Financial Accounting processes end-to-end ranging from operational to management to group and statutory reporting teams, everyone is speaking a similar 'Financial language' which doesn't require additional mappings, translations or aggregation methods to be understood. This will lead to consistent interpretation of results and facilitated comparative reporting across entities and applications.
- **Unified Process Views:** Across the organization, a single set of G/L accounts will lead to unified process views globally. Accountants will have a consistent view of process results as G/L accounts used in the processes serve one and the same purpose globally across all Syensqo entities set up in S/4 HANA. Governance rules will be defined which will help to keep the accounts set up in a streamlined way across the organization supporting global process designs.
- **Time Savings at Period-End:** At period-end where time is of essence, time-savings can be realized by the reduced need for mappings and data aggregations to lift Financial data from the operational accounting system up into the consolidation engine for consolidated group reporting purposes. Again, reduced reconciliation efforts across the various teams from the largely unified data sets are expected to lead to time and efficiency gains for teams heavily involved in the period-end process such as GBS.
- **Lower Administration/Governance Efforts:** The administration efforts to maintain G/L account master data are expected to decrease from using a single operational Chart of Accounts. G/L accounts are defined and managed centrally with a single governance strategy applicable to all Syensqo entities operating in S/4 HANA.
- **Cleansed Accounts:** A higher degree of cleansed accounts and books can be expected from a single operational Chart of Accounts that is managed centrally. Critical account control settings such as open item management or account currency settings that can heavily influence the data hygiene on G/L accounts will be set and monitored centrally.

The introduction of the universal journal (single-source-of-truth database table for Financial Accounting) in S/4 HANA has opened up new avenues for Financial reporting based on auxiliary reporting dimensions besides the G/L account to differentiate the nature of the Financial transaction (e.g. asset class, material code, plant, sales organization, etc.). Actual disclosure requirements on the face of Financial Statements either at group or statutory level should now be the guiding principle for creating G/L accounts in the operational Chart of Accounts (besides the mandatory accounts for technical integration of the various system components) while all other reporting requirements previously met through dedicated G/L accounts in the operational CoA should be revisited.

Furthermore, the advent of the ledger approach replacing the outdated account-based approach for dealing with multi-GAAP/parallel accounting requirements makes local accounts in the operational CoA for the sake of parallel accounting obsolete.

Facts and Figures

Operational Chart of Accounts in PF1 and WP1

In the current operational CoA used in PF1, for example, local accounts contribute approximately 25% to the overall data footprint of the operational Chart of Accounts kept in the system which could be eliminated to a large extent by a move to a single operational CoA in S/4 HANA.

Both operational Chart of Accounts used in the main operational SAP systems PF1 and WP1 have a significant volume of active G/L accounts with PF1 standing out with a tally of >13,000 G/L accounts. The high number of G/L accounts is primarily driven by two factors, local accounts on the one hand accounting for roughly 25% of the overall count and Treasury-related G/L accounts accounting for roughly 35% of the total count on the other. In WP1, the situation is similar with local accounts contributing 15% to the total count and Treasury-related accounts again making up roughly 35% of the overall account. The high number of Treasury-related accounts in both systems is primarily caused by the complex in-house bank setup at Syensqo which may be revisited in S/4 HANA. Both CoAs are also very different with regards to their architecture and numbering conventions which makes it difficult to harmonize them in their current form.

Group Chart of Accounts in SAP BFC

The current group Chart of Accounts is lean with approximately 170 real group accounts. Additional disclosure items are computed and aggregated positions calculated on the back of the group account balances. Its primary purpose is to support external IFRS and internal consolidated management and cost reporting.

The structure of the group CoA is clearly segregated based on the disclosure requirements, the codification logic follows an alphanumeric pattern with clear segregation between P&L and B/S via a unique alphabetic character used as a prefix but overlapping number range intervals between P&L and B/S for the numeric part of the group account numbers - see below screenshot for some examples of the current codification logics used in the group CoA:

Dimension: Headings

The **Heading** dimension is used to collect and identify an amount:

Headings

- Codification **Rxxxx**: Profits & Loss Headings
e.g. R10000: Net Sales / R15400 Proportional costs on sales
- Codification **Axxxx**: Balance Sheet Assets Headings
e.g. A41100 Acc / Rec / A37000 Inventory Finish & semi finish goods
- Codification **Lxxxx**: Balance Sheet Liabilities Headings (**positive**)
e.g. L40100 Acc / Pay / L15xxx LT Provisions (ST = L45xxx)

Due to the overlapping account number ranges between P&L and B/S, it may not be deemed suitable baseline structure for a new operational Chart of Accounts with intuitive numbering conventions in S/4 HANA.

It should be considered to potentially adopt the operational CoA as a new group CoA when the new consolidation system gets implemented in the project, for the reasons and benefits mentioned in the above section of this document.

Attempts will be made to design the new operational CoA in S/4 HANA in such a way that it also meets the needs of group and management reporting allowing for a seamless future use as the common group CoA once the new consolidation system is put in place.

Proposed Guidelines for Operational CoA in S/4 HANA

Introducing a new Chart of Accounts across an organization requires thorough review of group, legal and process requirements to ensure that the Chart of Accounts as the backbone of the Financial Accounting system is suitable to cater for all reporting as well as technical integration needs in the new system. Operating with a new operational Chart of Accounts also impacts a large user base, as such the design of a new operational CoA is usually a time-consuming process due to the many stakeholders involved and the many requirements to consider. It is therefore recommended to commence the design work of a new CoA as early as possible in the implementation project. Some guidelines the project team is proposing to follow in the overall architecture of the new CoA:

- Build operational CoA based on structure of Financial Statements used by Syensqo.
- Provide sufficient level of granularity to support operational, group, management and statutory reporting requirements.
- Intuitive numbering convention with consistent approach across all sections of the Chart of Accounts.
- Keep volume of accounts low by leveraging on auxiliary reporting dimensions available in universal journal ledger.
- Minimize use of manual and adjustment accounts for better control and transparency.
- Define clear description and purpose of each account to ensure unified usage across the organization.
- Ensure scalability of CoA and minimize its technical dependencies.
- Consider consolidation requirements to allow for potential future adoption of operational CoA as group CoA.

Profit Centers and Cost centers

In the paragraphs below, we provide a brief overview of the current profit and cost center structure in the two systems and propose guidelines for the future design. It should be noted that the final structure and codification logic will be defined during the detailed design phase, utilizing the guidelines proposed in this key design document.

Provided that we will utilize segments as well, the structures should be defined as one segment having many profit centers and one profit center having many cost centers, resulting in a 1:N relationship between these objects. The cost center group will represent a collection of cost centers for reporting, and similarly, the profit center group will represent a collection of profit centers.

Current profit center structure PF1

According to [wiki](#), there are 2 types of profit centers in PF1 currently:

1. Reporting profit centers

In PF1, the determination of the [business structure](#) is done in the P&L using a [reporting profit center](#) that is in the COPA posting. To make this work:

- All material codes should be assigned to a reporting profit center (in the view "costing 1")
- All objects in CO should be assessed to a profit center in COPA

2. Organizational profit centers

All CO objects (cost centers, orders, WBS) are assigned to an Organizational profit center.

PF1 follows the single controlling area model. The [business structure](#) is supported by custom tables for further derivations and consolidated reporting.

Current profit center structure WP1

According to [wiki](#), in WP1 the profit center is used to:

- Assign the following variances to the P&L (COPA)
 - Variances on purchase
 - Inventory differences
 - Variances on transfer
 - Variances on process order
 - Revaluation variances
- Split the [Working Capital](#)
- Calculate some indicators of the industrial dashboard and identify by Value Stream.

In WP1 there are several controlling areas. In particular there are four controlling areas by Region (Europe, APAC, North America, South America) plus one for Financial companies, total five controlling areas. Like in PF1, the [business structure](#) is supported by custom tables for further derivations and consolidated reporting.

Key Considerations for future profit center structure

1. Standardization: A common and uniform profit center structure that will be active for all the company codes in scope.
2. Scalability: Ensure the hierarchy can be easily expanded as Syensqo grows. Flexible structures to adapt to business changes quickly.
3. Reporting: Profit centers should facilitate profitability analysis and overall financial statement requirements.
4. Management Control: Enable effective management control and decision-making across different levels.
5. Real-time Reporting and Analytics: Leveraging S4 for real-time profit center reporting and analytics.
6. Compliance and Governance: Ensuring structures comply with international financial reporting standards (IFRS, GAAP).

Structuring cost centers, profit centers, and segments is crucial for accurate financial reporting. These new profit centers will remain flexible for modification and restructuring as the company grows or adopts new approaches for its Business units. This basic hierarchy structure presented below, balances centralized control with decentralized operations, empowering local entities while maintaining overall oversight. We also considered the current BFC reporting structure, which includes dimensions like business units, specific activities, and groups of activities. However, it is very important to note that the final proposal will be part of the detailed design process.

- ~~Hierarchy Level 2: Company Code~~
 - Hierarchy Level 1: Business units (GBUs)
 - Novocare (NC)
 - Hierarchy Level 2: Activity (e.g. This can be a product line or end-market)
 - ~~Aroma Performance (AP)~~
 - ~~Hierarchy Level 2: Activity (e.g. This can be a product line or end-market)~~
 - Specialty Polymers (SP)
 - Hierarchy Level 2: Business Activity (e.g. This can be a product line or end-market)
 - Oil and Gas (OG). *Out of scope for ERP Rebuild.*
 - Hierarchy Level 2: Activity (e.g. This can be a product line or end-market)
 - Technology Solutions
 - Hierarchy Level 2: Activity (e.g. This can be a product line or end-market)
 - Composite Materials (CM)
 - Hierarchy Level 2: Business Activity (e.g. This can be a product line or end-market)
 - *Other (future) GBU...*

All profit centers can be assigned to every company code, or only to the company codes that belong to the respective business units.

Higher reporting entities such as regions, operating segments, and groups of business units GBUs can be positioned above the company code or can be created as separate profit center groups outside the hierarchy, if needed. By maintaining this structure, it is possible to assign segments in flexible manner to profit centers, ensuring compliance with IFRS and other accounting standards for segmental reporting.

Cost Centers and Cost Centre Hierarchies

Current structure PF1

According to [Rules - Cost center Standard hierarchy](#), the code of the standard hierarchy in PF1 is KCHEF_HIER and it is structured in 2 main sub-groups

- CC_ORGANIS
- CC_CHEOPS (Not used anymore)

The group CC_CHEOPS was used for [reporting cost centers](#). These cost centers are not used anymore. In other words the group CC_CHEOPS should not be used anymore and all active cost centers should now be included in the group CC_ORGANIS.

The group CC_ORGANIS is only harmonized until the plant level, afterwards it is free for every site.

CC_ORGANIS

- XX - Country
 - E_CCCC - Company
 - CCCC_PP - Site
 - PPP - Plant
 - Cost center 1
 - Cost center 2

XX = Country code

CCCC = Company code

PPP = plant code

PP = First 2 digits of the plant code

Current structure WP1

According to [Rules - Cost center Standard hierarchy](#), In WP1, there is one standard hierarchy per Controlling Area. The structure must follow the standard rule:

Zxxx = Controlling Area

PPPP = Plant code

CCCC = Company code

GB = [GBU](#) code

- CB - Corporate Business Services
- CH - Special Chem
- CM - Composite Materials
- CS - Novecare
- CT - Coatis
- GY - Solvay Energy Services
- OG - Oil & Gas
- PA - Aroma Performance
- PE - Peroxides
- SD - Soda Ash
- SI - Silica
- SP - Specialty Polymers
- TS - Technology Solutions

Best Practices for Cost Center Hierarchy

The implementation of an effective cost center hierarchy is crucial for accurate financial reporting, cost control, and efficient allocation of resources within an organization. This proposal outlines best practices for creating an SAP cost center hierarchy that aligns with organizational objectives, supports strategic decision-making, and enhances financial transparency. The objective of a uniform cost center structure are the following

1. Define Clear Organizational Structure

- Align with Business Units (GBUs): The cost center hierarchy should reflect the organizational structure, aligning with business units, departments, and functions with the complementary use of the functional areas (See the next paragraph).

2. Standardization and Consistency

- Naming Conventions: Use consistent and descriptive naming conventions for cost centers to facilitate easy identification and avoid ambiguity.
- Coding Structure: Implement a standardized coding structure that reflects the hierarchical levels and organizational alignment.

3. Flexibility and Scalability

- Adaptability: Ensure the structure can adapt to organizational changes such as mergers, acquisitions, or restructurings without significant disruptions.

4. Integration with Financial Processes

- Budgeting and Forecasting: Align cost centers with budgeting and forecasting processes to support accurate financial planning.

However, it is important to note that the final proposal will be part of the detailed design process.

SAP Cost Center Hierarchy Structure below company code level

Here is a structure for a cost center hierarchy commonly used across organizations. However, it is important to note that the final structure will be determined during the detailed design process.

- Direct production
- Indirect production
- SCM
- R&D
- Sales
- Marketing
- Administration

Higher reporting entities such as regions, operating segments, and groups of business units (GBUs) can be positioned above the company code or can be created as separate profit center groups outside the hierarchy, if needed.

Functional areas as complementary attributes to cost centers

The SAP functional area is a specific aspect within the SAP Financial Accounting (FI) module used to categorize financial transactions and costs within an organization. Functional areas are used to break down costs and revenues. They are assigned to General Ledger (G/L) accounts and cost centers. This categorization enables organizations to classify expenses and revenues according to various functions or activities, such as production, marketing, sales, or administration.

For example, **by destination**, functional areas can include production (manufacturing costs and maintenance), administration (general administration and human resources), sales and distribution (sales and logistics), marketing (advertising and market research), and research and development (product development and innovation). **By nature**, functional areas can be categorized into operating expenses (salaries, rent, and utilities), direct costs (raw materials and direct labor), indirect costs (depreciation and overhead), capital expenditures (equipment purchases and building improvements), and financial costs (interest payments and insurance premiums).

Assumptions

- The new S/4 HANA system will be either on-prem or private cloud edition.
- Decision will be made to move away from account-approach solution towards a ledger-approach solution for multi-GAAP accounting in S/4 HANA (refer to [KDD 'GAAP Ledgers and Currency Types'](#) for further details).
- In-house bank setup and design will be revisited functionally in S/4 HANA.
- Unified reporting dimensions
- The final structures will be defined during detailed design.
- Local Chart of Accounts will continue to be used in S/4 HANA wherever there is a legal requirement for it.

Constraints

- Move to a single controlling area requires use of single operational Chart of Accounts across all company codes maintained in S/4 HANA.
- We are currently evaluating the potential limitations that could arise if EML becomes the standard template.

Impacts

- Consolidation: New mapping rules required to be set up in SAP BFC for upload of operational accounting data from S/4 HANA into the consolidation system.
- Data Migration: Account mappings between the old G/L account numbers from legacy ECC systems and new account numbers from S/4 HANA will need to be established.
- Data Migration: Cost center and profit center mappings between the old numbers from legacy ECC systems and new numbers from S/4 HANA will need to be established, wherever required.

Business Rules

- All three master data objects should be subject to a centralized master data governance authority enforcing governance rules defined during detailed design.

Options considered

Option A: Introduce new operational CoA, Cost Center and Profit Center structures in S/4 HANA

In this option, a new operational CoAs, cost center and profit center new structures shall be designed and introduced in S/4 HANA with the following objectives:

- Master data design shall support and facilitate reporting at operational, statutory, management and group level without a need for extensive mappings or reconciliations at period-end.
- Develop an intuitive and consistent architecture, along with a systematic numbering convention for the Chart of Accounts (CoA), cost centers, and profit centers to enhance ease of use and improve organizational efficiency
- Reduce number of G/L accounts, Profit and cost centers used across the organization for unified process views.

Option B: Retain operational CoA, Cost center and Profit center structure from legacy ECC system

In this option, one of the currently used operational CoAs in the SAP systems and the current cost center and profit center structures will be migrated to S/4 HANA.

Evaluation

	Option A - Introduce new operational CoA, Cost Center and Profit Center Structures in S/4 HANA	Option B - Retain operational CoA, Cost Center and Profit Center structures from legacy system	Option A Evaluation	Option B Evaluation
Standardization	<ul style="list-style-type: none"> + Standardize use of accounts, cost centers and profit centers across all Syensqo entities + Supports global process designs and unified process views across the organization + Opportunity to design new CoA, cost centers and profit centers with intuitive codification logic and consistent architecture. + Aligns with current international financial reporting standards (e.g IFRS), enhancing regulatory compliance. + Streamlined and consistent quality of financial results at the source system. - Standardizing processes can be complex and time-consuming initially 	<ul style="list-style-type: none"> - Constraints apply with regards to restructuring options in S/4 HANA as most account ranges are already used/occupied. - The legacy Chart of Accounts (CoA), cost centers, and profit centers may pose significant obstacles to the implementation of new functionalities introduced in S/4. 	High	Low
Simplification	<ul style="list-style-type: none"> + Reduced reconciliation efforts and time savings at period-end due to standardized CoA across all levels of the organization + Simplifies complex processes by implementing modern, efficient structures without the dependencies of the two systems 	<ul style="list-style-type: none"> + Avoids the short term costs and disruptions associated with restructuring of cost centers and profit centers. - Local GAAP G/L accounts no longer required in S/4 HANA. - Inefficiencies and redundancies in obsolete and not uniform master data objects 	High	Medium
Future-Proof	<ul style="list-style-type: none"> + Opportunity to design new CoA considering administration and IT maintenance aspects (e.g. CoA must be scalable without extra configuration requirements from IT). + A new profit center hierarchy will seamlessly integrate with the new S/4 HANA universal journal ledger, ensuring long-term viability. 	<ul style="list-style-type: none"> - Current CoAs not suitable for future adoption as group CoA as it's too granular. 	High	Low

Change Management	<ul style="list-style-type: none"> + Adoption of S/4s best practices for the mentioned data objects ensures smoother transition. - Mappings required for data migration and consolidation in BFC - Change impact for entities migrating to S/4 HANA needs to be managed 	<ul style="list-style-type: none"> + Limited change impact as operational CoA, cost centers and profit centers will remain the same for some entities migrating to S/4 HANA. + Existing reporting structures stemming from the cost centers and profit centers are well-established and understood by all stakeholders therefore minimal need for retraining users, reducing disruption. - Mappings required for data migration. 	Low	Medium
Governance	<ul style="list-style-type: none"> + Simplify the governance of master data changes, ensuring consistency and accuracy across all financial systems. 	<ul style="list-style-type: none"> - Governance challenges due to outdated and inconsistent master data structures. 	High	Low

Qualitative Analysis

In conclusion, the transition to a single SAP S4 system presents a significant opportunity for Syensqo to harmonize and optimize its Finance master data objects. The evaluation of the proposed options—introducing new structures in S/4 versus retaining the existing ones—highlights the substantial benefits of the former. By designing a new operational CoA, Cost Centre, and Profit Centre structures, Syensqo can achieve improved standardization, simplification, governance and future-proofing of its financial processes.

While the transition may initially require adjustments, the long-term advantages far outweigh the few temporary disruptions. The new structures will lead to reduced reconciliation efforts, time savings at period-end, will facilitate compliance with international financial reporting standards, align with best practices and will streamline financial processes and support strategic decision-making with real-time reporting and analytics. Thereby enhancing efficiency and accountability. Therefore, it is strongly recommended that Syensqo adopts Option A: the introduction of new operational CoA, Cost Centre, and Profit Centre structures.

See also

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Change log

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v. 130	Aug 21, 2024 01:54	BECHTER-ext, Alex	
v. 129	Aug 12, 2024 05:01	BECHTER-ext, Alex	
v. 128	Aug 09, 2024 03:50	BECHTER-ext, Alex	
v. 127	Aug 08, 2024 08:13	WENNINGER-ext, Sascha	
v. 126	Aug 07, 2024 13:22	BECHTER-ext, Alex	
v. 125	Aug 07, 2024 11:39	TAMIOLAKIS-ext, Emmanouel	
v. 124	Aug 02, 2024 07:28	WENNINGER-ext, Sascha	

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Workflow history

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