CNV-9013 TB CY (0L - IFRS = 31 GC Val Ledger) Monthly Movement

Status	100%
Owner	Soumen Laru
Stakeholders	PILLAY-ext, Lawrence GARCIA-ext, Angel Luis

Purpose

The purpose of this document is to outline the **conversion approach for migrating Trial Balance – Prior Year (TB CY)** data into **SAP S/4HANA**. This dataset represents the **opening balances** for **FY2026** (for **Group 1** company codes) and **FY2027** (for **Group 2** company codes).

The legacy trial balance data includes **document currency**, **local currency**, and **group currency** amounts. All currencies will be migrated accordingly, unless there are design changes affecting **local or group currency configurations**.
Exchange rates will be applied based on **historical posting rates for each period end**.

Conversion Scope

This document outlines the approach for converting **Trial Balance – Current Year (TB CY)** data from **legacy source systems** into **SAP S/4HANA**, in alignment with the **target design and migration strategy**.

Relevancy criteria:

As per the current implementation plan, there will be **two separate go-live waves**:

- **Group 1:** Go-live on **1st July 2028**
  - TB migration scope: **1.5 years of balances**, starting from the **Opening Balance as at January 2027.** It will be posted on the last day of the prior year's final posting period, followed by a carry-forward. Therefore, The opening balances for January 2027 will be migrated as the closing balances from 2026 after the execution of a balance carry-forward by the business in ECC (Legacy system).
- **Group 2:** Go-live on **1st January 2029**
  - TB migration scope: **1 years of balances**, starting from the **Opening Balance as at January 2028.** It will be posted on the last day of the prior year's final posting period, followed by a carry-forward. Therefore, The opening balances for January 2028 will be migrated as the closing balances from 2027 after the execution of a balance carry-forward by the business in ECC (Legacy system).

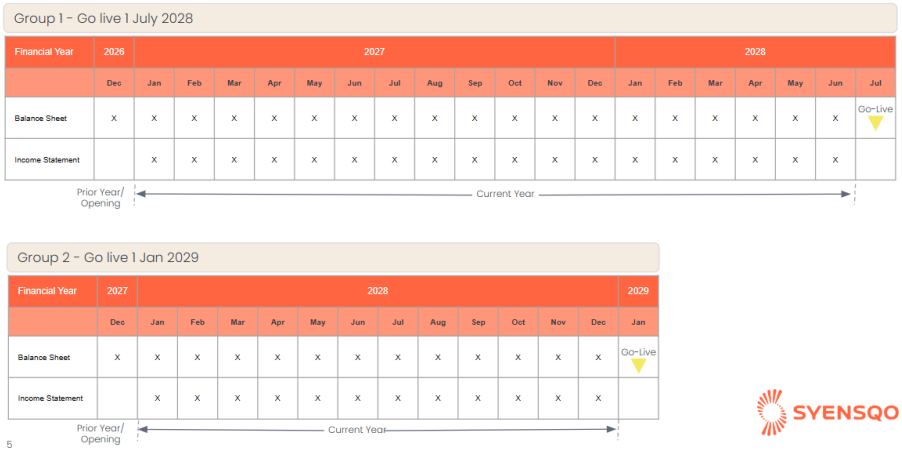
Basic Selection criteria from source table BSEG:

Field (BSEG)	Selection rule	Details
BUKRS	Company codes in scope	Based on Grp 1 and Grp 2 in scope maintained in ADM construct page
GJAHR	Last two closed fiscal years	For Grp 1 go-live, RYEAR in (2027 , 2028) For Grp2 go-live, RYEAR in (2028)

Exclusion: A Data Construction Sheet will be created to list all local accounts, enabling their exclusion from the leading ledger migration. The migration of balances for local accounts will be described in their relevant specs 9014 and 9016.

Source System	Account Number	Account Type
PF2		Local
WP2		Local
PI2		Local

Trial Balance Migration



Following migration, the **carry-forward of balances** into the next fiscal period will be performed by the business.

Accordingly, the **migration posting dates** for opening balances will be as follows:

- For **January 2027**, posting date: **31st December 2026**
- For **January 2028**, posting date: **31st December 2027**

List of source systems and the approximate number of records. Balances from all three systems must be extracted in full.

PF2	TB CY		S4HANA	
WP2	TB CY		S4HANA	
PI2	TB CY		S4HANA	

Additional Information

The **Balance Sheet migration approach** will vary depending on the type of **General Ledger (GL) Account**, as outlined below:

1. **Non–Open Item Managed Balance Sheet Accounts**
2. **Open Item Managed Balance Sheet Accounts**
3. **Reconciliation (Control) Accounts**, including **Inventory Accounts**

The migration of Balance Sheet account balances will be executed in **two stages**:

1. **Opening Balances**
    - Opening balances will be migrated to establish the financial position at the start of the target fiscal year.
      For **Group 1 company codes**, the migration will be based on balances as at **31st December 2026**, and for **Group 2 company codes**, as at **31st December 2027**, in line with the current go-live schedule.
2. **Year-to-Date (YTD) Periodic Movements**
    - Monthly balance movements will be migrated progressively up to the following cut-off periods:
        - **Group 1 company codes:** up to **30th June 2028**
        - **Group 2 company codes:** up to **31st December 2028**

      This approach ensures that all interim financial movements are accurately reflected in the target system up to the designated migration period for each group

Migration Approach and handling in each period (For Non-Opening Balance Periods) :

- For each period in scope, TB data will be migrated as **Life-to-date balances** with the **posting date set to the last day** of the respective period. This applies only to **Life-to-Date (YTD) Periodic Movements.** This applies to Life-to-Date (YTD) Periodic Movements by combining opening balance and Year-to-date balances which will be derived by accumulating all transactional postings (BSEG) for each period up to and including the target migration period.
- These entries will be **reversed using mass reversal (T-code F.80)** on the **first day of the subsequent period**. Risks will be minimised by selecting individual entities during the reversal process, ensuring that no incorrect company codes or fiscal periods are reversed accidentally.

- This approach ensures that open item managed lines are automatically **reversed and cleared** for all periods **up to (but not including)** the go-live period.

Approach of Migration of Balances of Sub-Ledger or Reconciliation Accounts:

- Balances related to **Reconciliation Accounts**, **Inventory Accounts** will **not** be migrated directly to their **actual GL accounts** as part of Trial balance Migration.
- Instead, these balances will be temporarily posted to designated **Take-On Accounts** during migration of Trial Balance (TB).
  The corresponding **actual GL accounts** will be updated only at **cutover month-end**, in alignment with the migration of **subledger** or **open item** postings.
- Upon completion of go-live and the reconciliation process, all take-on accounts must be fully cleared and subsequently blocked for any future postings.

Approach of Migration of Balances of Open-Item Managed GL Accounts:

- For Periodic Movements Including Opening Balance, TB for open item managed accounts will be migrated into their mapped target mapped accounts. Reversal posting for each period will ensure automatic clearing of these lines items ensuring there will be no residual open item lines at the go-live period (posting date = cutover date),
- During go-live (posting date = cutover date), balances of open item–managed accounts (Included in **CNV-9010 GL Open Items)** will be migrated into GL take-on account 5310998 (in place of the actual accounts) as part of the Trial Balance migration process. GL take-on account 5310998 is the same account as Trial Balance offset account
- Subsequently, **CNV-9010 GL Open Items** will be migrated with offset lines recorded in the trial balance offset account **5310998**, ensuring alignment between the trial balance and open item data.
- This ensures data accuracy and prevents duplicate or additional open items requiring clearing.

Note: The migration of GR/IR open item balances will be posted to the designated take-on accounts, while the cutover approach for transferring these balances to the actual GR/IR accounts (most probably into some manual GR/IR account) is still pending finalization by the S2P stream.

Take-On Accounts for Migration of Sub-Ledger Accounts:

Account	Description	Type	Generic Code (For Illustration Purpose)
1199999	Fixed Asset Take-on Account - Intangibles	Legacy Data Assets Take on Account	ZZ00000006 Legacy Data Assets Take on Account
1299999	Goodwill - Take-on Account	Legacy Data Assets Take on Account	ZZ00000006 Legacy Data Assets Take on Account
1399999	Fixed Asset Tangibles (PP&E) - Take-on Account	Legacy Data Assets Take on Account	ZZ00000006 Legacy Data Assets Take on Account
1499999	RoU Assets - Take-on Account	Legacy Data Assets Take on Account	ZZ00000006 Legacy Data Assets Take on Account
2199999	Stock Take-on	Legacy Data Inventory Take on Account	ZZ00000005 Legacy Data Inventory Take on Account
2210999	Trade AR External - Take-on	Legacy Data AR Take on Account	ZZ00000003 Legacy Data AR Take on Account
2260999	Trade AR Take-on - I/C	Legacy Data AR Take on Account	ZZ00000003 Legacy Data AR Take on Account
2310999	Current Non-Trade AR Take-on - External	Legacy Data AR Take on Account	ZZ00000003 Legacy Data AR Take on Account
2360999	Current Non-Trade AR Take-on - I/C	Legacy Data AR Take on Account	ZZ00000003 Legacy Data AR Take on Account
5210999	Current Trade AP Take-on - External	Legacy Data AP Take on Account	ZZ00000004 Legacy Data AP Take on Account
5260999	Current Trade AP Take-on - I/C	Legacy Data AP Take on Account	ZZ00000004 Legacy Data AP Take on Account
5310999	Current Non-Trade AP Take-on - External	Legacy Data AP Take on Account	ZZ00000004 Legacy Data AP Take on Account
5360999	Current Non-Trade AP Take-on - I/C	Legacy Data AP Take on Account	ZZ00000004 Legacy Data AP Take on Account
5210997	GR/IR Take-on - Freight & Customs	Legacy Data GR/IR Take-On Account	ZZ00000008 Legacy GR/IR Take-On Account
5210998	GR/IR Take-on - Goods/Services	Legacy Data GR/IR Take-On Account	ZZ00000008 Legacy GR/IR Take-On Account
5310998	GL Balance Migration Account	Legacy GL Balance Migration Account	ZZ00000001 GL Balance Take-On Account (TB Migration Account)

An very important point to be noted here.

For **non–cut-over periods**, multiple take-on accounts—"based on the GL Account Mapping for Migration"—will be used for the various sub-ledger types. However, during the **cut-over period**, only one designated account will be used for each individual sub-ledger (as listed below). Syniti team will need to apply right logic in the transformation to take care of this. Refer to Transform section for the field HKONT.

Account	Description	Type	Generic Code (For Illustration Purpose)
1399999	Fixed Asset Tangibles (PP&E) - Take-on Account	Legacy Data Assets Take on Account	ZZ00000006 Legacy Data Assets Take on Account
2210999	Trade AR External - Take-on	Legacy Data AR Take on Account	ZZ00000003 Legacy Data AR Take on Account
5210999	Current Trade AP Take-on - External	Legacy Data AP Take on Account	ZZ00000004 Legacy Data AP Take on Account
2199999	Stock Take-on	Legacy Data Inventory Take on Account	ZZ00000005 Legacy Data Inventory Take on Account
5210997	GR/IR Take-on - Freight & Customs	Legacy Data GR/IR Take-On Account	ZZ00000008 Legacy GR/IR Take-On Account
5310998	GL Balance Migration Account	Legacy GL Balance Migration Account	ZZ00000001 GL Balance Take-On Account (TB Migration Account)

Note: The migration GL account mapping will specify the mapping details for each sub-ledger type during non cut-over periods. A separate GL account mapping will be used to define the mapping details for each sub-ledger type specifically for the cut-over period.

Following illustrations show how TB and Sub-Ledger Financial data migration will be carried out.

- AR Open Item migration with Respect to TB

AR Open Items					
AR Open Items as on 31st December 2026		$ 250,000.00			
AR Open Items as on 31st January 2027		$ 200,000.00			
AR Open Items as on 30th June 2028		$ 224,000.00			
31st December, 2026	TB Balance Opening Balance	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 250,000.00		
		Dr. ZZ00000003 - Legacy Data AP Recon Account(BS)		$ 250,000.00	
1st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000003 - Legacy Data AP Recon Account(BS)	-$ 250,000.00		Automatic Reversal Posting
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 250,000.00	
31st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 200,000.00		
		Dr. ZZ00000003 - Legacy Data AP Recon Account(BS)		$ 200,000.00	
1st February, 2027	TB Balance Monthly Movement	Cr. ZZ00000003 - Legacy Data AP Recon Account(BS)	-$ 200,000.00		Automatic Reversal Posting
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 200,000.00	
<< Similar Journal for each month end until June 2028>>					
30th June, 2028	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 224,000.00		
		Dr. ZZ00000003 - Legacy Data AR Recon Account(BS)		$ 224,000.00	
30th June, 2028	AR Open Items Load	Cr. ZZ00000003 - Legacy Data AR Recon Account(BS)	-$ 40,000.00		Actual AR Open Items
		Dr. Actual AR Open Item Account (Through Subledger)		$ 40,000.00	
30th June, 2028	AR Open Items Load	Cr. ZZ00000003 - Legacy Data AR Recon Account(BS)	-$ 150,000.00		
		Dr. Actual AR Open Item Account (Through Subledger)		$ 150,000.00	Actual AR Open Items
30th June, 2028	AR Open Items Load	Cr. ZZ00000003 - Legacy Data AR Recon Account(BS)	-$ 34,000.00		
		Dr. Actual AR Open Item Account (Through Subledger)		$ 34,000.00	Actual AR Open Items

- AP Open Item migration with Respect to TB

AP Open Items					
AP Recon Account as on 31st December 2026		-$ 250,000.00			
AP Recon Account as on 31st January 2027		-$ 200,000.00			
AP Recon Account as on 30th June 2028		-$ 224,000.00			
31st December, 2026	TB Balance Opening Balance	Cr. ZZ00000002 - Legacy Data AP Recon Account(BS)	-$ 250,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 250,000.00	
1st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 250,000.00		Automatic Reversal Posting
		Dr. ZZ00000002 - Legacy Data AP Recon Account(BS)		$ 250,000.00	
31st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000002 - Legacy Data AP Recon Account(BS)	-$ 200,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 200,000.00	
1st February, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 200,000.00		Automatic Reversal Posting
		Dr. ZZ00000002 - Legacy Data AP Recon Account(BS)		$ 200,000.00	
<< SimilAP Journal for each month end until June 2028>>					
30th June, 2028	TB Balance Monthly Movement	Cr. ZZ00000002 - Legacy Data AP Recon Account(BS)	-$ 224,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 224,000.00	
30th June, 2028	AP Open items Load	Cr. Actual AP Open Item Account (Through Subledger)	-$ 40,000.00		Actual AP Open Items
		Dr. ZZ00000002 - Legacy Data AP Recon Account(BS)		$ 40,000.00	
30th June, 2028	AP Open items Load	Cr. Actual AP Open Item Account (Through Subledger)	-$ 150,000.00		Actual AP Open Items
		Dr. ZZ00000002 - Legacy Data AP Recon Account(BS)		$ 150,000.00	
30th June, 2028	AP Open items Load	Cr. Actual AP Open Item Account (Through Subledger)	-$ 34,000.00		Actual AP Open Items
		Dr. ZZ00000002 -Legacy Data AP Recon Account(BS)		$ 34,000.00	

- GL Open Item Migration with Respect to TB

GL Open Items

GL Open Accounts as on 31st December 2026			-$ 250,000.00		
GL Open Accounts as on 31st January 2027			-$ 200,000.00		
GL Open Accounts as on 30th June 2028			-$ 224,000.00		
31st December, 2026	TB Balance Opening Balance	Cr. Actual G/L Open Item Account Balance	-$ 250,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 250,000.00	
1st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 250,000.00		Automatic Reversal Posting
		Dr. Actual G/L Open Item Account Balance		$ 250,000.00	
31st January, 2027	TB Balance Monthly Movement	Cr. Actual G/L Open Item Account Balance	-$ 200,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 200,000.00	
1st February, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 200,000.00		Automatic Reversal Posting
		Dr. Actual G/L Open Item Account Balance		$ 200,000.00	
<< Similar Journal for each month end until June 2028>>					
30th June, 2028	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 224,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 224,000.00	
30th June, 2028	GL Open item Load into General Ledger	Cr. Actual G/L Open Item Account (Through Subledger)	-$ 40,000.00		Actual GL Open Item Lines
		Dr. ZZ00000002 - Legacy Data GL Open Item Accounts(BS)		$ 40,000.00	
30th June, 2028	GL Open item Load into General Ledger	Cr. Actual G/L Open Item Account (Through Subledger)	-$ 150,000.00		Actual GL Open Item Lines
		Dr. ZZ00000002 - Legacy Data GL Open Item Accounts(BS)		$ 150,000.00	
30th June, 2028	GL Open item Load into General Ledger	Cr. Actual G/L Open Item Account (Through Subledger)	-$ 34,000.00		Actual GL Open Item Lines
		Dr. ZZ00000002 -Legacy Data GL Open Item Accounts(BS)		$ 34,000.00	

- Inventory Stock migration with Respect to TB

Inventory Balance

Inventory Accounts as on 31st December 2026			-$ 250,000.00		
Inventory Accounts as on 31st JanuAPy 2027			-$ 200,000.00		
Inventory Accounts as on 30th June 2028			-$ 224,000.00		
31st December, 2026	TB Balance Opening Balance	Cr. ZZ00000005 - Legacy Data Inventory Take-On	-$ 250,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 250,000.00	
1st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 250,000.00		Automatic Reversal Posting
		Dr. ZZ00000005 - Legacy Data Inventory Take-On		$ 250,000.00	
31st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000005 - Legacy Data Inventory Take-On	-$ 200,000.00		
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$ 200,000.00	
1st February, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 200,000.00		Automatic Reversal Posting
		Dr. ZZ00000005 - Legacy Data Inventory Take-On		$ 200,000.00	
<< Similar Journal for each month end until June 2028>>					
30th June, 2028	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$ 224,000.00		
		Dr. ZZ00000005 - Legacy Data Inventory Take-On		$ 224,000.00	
30th June, 2028	Inventory Accounts into Stock Inventory	Dr. Actual G/L Inventory Account (Through Stock Load)	$ 40,000.00		Actual Inventory Stock Lines
		Cr. ZZ00000005 - Legacy Data Inventory Take-On		$ 40,000.00	
30th June, 2028	Inventory Accounts into Stock Inventory	Dr. Actual G/L Inventory Account (Through Stock Load)	$ 150,000.00		Actual Inventory Stock Lines
		Cr. ZZ00000005 - Legacy Data Inventory Take-On		$ 150,000.00	
30th June, 2028	Inventory Accounts into Stock Inventory	Dr. Actual G/L Inventory Account (Through Stock Load)	$ 34,000.00		Actual Inventory Stock Lines
		Cr. ZZ00000005 - Legacy Data Inventory Take-On		$ 34,000.00	

- Fixed Asset Migration with Respect to TB

Asset Balance

Asset Accounts (Cost and Accumulated Depreciation) as on 31st December 2026		$ 250,000.00			
Asset Accounts (Cost and Accumulated Depreciation) as on 31st January 2027		$ 200,000.00			
Asset Accounts (Cost and Accumulated Depreciation) as on 30th June 2028		$ 224,000.00			
31st December, 2026	TB Balance Opening Balance	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$	250,000.00	
		Dr. ZZ00000006 - Legacy Data Fixed Assets Take On		$	250,000.00
1st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000006 - Legacy Data Fixed Assets Take On	-$	250,000.00	Automatic Reversal Posting
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$	250,000.00
31st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$	200,000.00	
		Dr. ZZ00000006 - Legacy Data Fixed Assets Take On		$	200,000.00
1st February, 2027	TB Balance Monthly Movement	Cr. ZZ00000006 - Legacy Data Fixed Assets Take On	-$	200,000.00	Automatic Reversal Posting
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$	200,000.00
<< Similar Journal for each month end until December 2027>>					
31st December, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$	224,000.00	
		Dr. ZZ00000006 - Legacy Data Fixed Asset Take On		$	224,000.00
31st December, 2027	Asset Accounts (Cost and Accumulated Depreciation Ac	Cr. ZZ00000006 - Legacy Data Fixed Asset Take On	$	40,000.00	
		Dr. Actual Asset Accounts - APC and Accum Depreciation		$	40,000.00 Actual Asset Migration
31st December, 2027	Asset Accounts (Cost and Accumulated Depreciation Ac	Cr. ZZ00000006 - Legacy Data Fixed Asset Take On	$	150,000.00	
		Dr. Actual Asset Accounts - APC and Accum Depreciation		$	150,000.00 Actual Asset Migration
31st December, 2027	Asset Accounts (Cost and Accumulated Depreciation Ac	Cr. ZZ00000006 - Legacy Data Fixed Asset Take On (BS)	$	34,000.00	
		Dr. Actual Asset Accounts - APC and Accum Depreciation		$	34,000.00 Actual Asset Migration

- WBS AUC Balance Migration With Respect to TB

AUC Balance Migration

AUC Balance as on 31st December 2026		$ 250,000.00			
AUC Balance as on 31st January 2027		$ 200,000.00			
AUC Balance as on 30th June 2028		$ 224,000.00			
31st December, 2026	TB Balance Opening Balance	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$	250,000.00	
		Dr. ZZ00000007 - Legacy Data AUC Balance (BS)		$	250,000.00
1st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000007 - Legacy Data AUC Balance (BS)	-$	250,000.00	Automatic Reversal Posting
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$	250,000.00
31st January, 2027	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$	200,000.00	
		Dr. ZZ00000007 - Legacy Data AUC Balance (BS)		$	200,000.00
1st February, 2027	TB Balance Monthly Movement	Cr. ZZ00000007 - Legacy Data AUC Balance (BS)	-$	200,000.00	Automatic Reversal Posting
		Dr. ZZ00000001 - Legacy Data GL Take One Account		$	200,000.00
<< Similar Journal for each month end until June 2028>>					
30th June, 2028	TB Balance Monthly Movement	Cr. ZZ00000001 - Legacy Data GL Take One Account	-$	224,000.00	
		Dr. ZZ00000007 - Legacy Data AUC Balance (BS)		$	224,000.00
30th June, 2028	AUC Balance against Capex WBS (Level 3)	Cr. ZZ00000007 - Legacy Data AUC Balance (P&L)	-$	74,000.00	
		Dr. Actual AUC Balance onto WBS		-$	74,000.00 Actual WBS AUC Balances (WBS 1)
30th June, 2028	AUC Balance against Capex WBS (Level 3)	Cr. ZZ00000007 - Legacy Data AUC Balance (P&L)	-$	150,000.00	
		Dr. Actual AUC Balance onto WBS		-$	150,000.00 Actual WBS AUC Balances (WBS 2)
30th June, 2028	Month End Settlement - Level 3 to Level 2	Cr. XXXXXXX (Secondary Cost Element for Internal	-$	224,000.00	
		Dr. XXXXXXX (Secondary Cost Element for Internal		$	224,000.00 Actual WBS Settlement to Level 2
30th June, 2028	Month End Settlement - level 2 to AUC Asset	Cr. YYYYYYYY (for External Settlement) Fixed Asset	-$	224,000.00	
		DR. 2160100010 CIP - Self-Owned - Acquistion Cost(A)		$	224,000.00 Settlement to AUC Asset

Multi-language Requirement

N/A

Multi-language Requirement

N/A

Document Management

N/A

Legal Requirement

N/A

Special Requirements

In the **SAP ECC** system, **parallel accounting** was implemented using the **account-based approach**. But, In the **SAP S/4HANA** target system, parallel accounting is instead managed through the **ledger-based approach** using **multiple ledgers**.

The **account-based approach** was implemented differently across the source systems, specifically in **PF2** and **WP2**.

In the case of **PF2**, **parallel accounting** was handled by performing **reversal postings** to designated **contra accounts**, followed by **re-postings** to the corresponding **local (main) accounts**. This approach allowed the system to maintain multiple accounting perspectives on the same transactions while ensuring that the balances in local accounts accurately reflected the intended financial position.

e.g

Account-based Solution:

Example of posting scheme using account-based solution for PP&E:

	Group	Local
Acquisition value	120	100
Depreciation (1st year)	20	33

D 6302000000 – Depreciation Expense	20
C 1212000000 – Accumulated Depreciation	20
D F302000001 – Depreciation Expense, local GAAP	33
C A212000001 – Accum. Depreciation, local GAAP	33
D A212000009 – Accum. Depreciation, Contra	20
C F302000009 – Depreciation Expense, Contra	20

BFC → Group Reporting

Statutory Reporting

SYENSQO

In **SAP S/4HANA**, **parallel accounting** is implemented using a **ledger-based approach**. In this approach, each accounting principle is assigned to a **dedicated ledger**, establishing a **1:1 relationship between ledgers and accounting principles**.

TB migration strategy involves **converting the existing classic G/L** (based on the account approach) to the **new G/L**.

For the example provided, the migration will be executed into the **Local GAAP** and **IFRS ledgers**, in accordance with the sample data presented in the ECC system illustration.

Ledger-based Solution:

Example of posting scheme using ledger-based solution for PP&E:

	Group	Local
Acquisition value	120	100
Depreciation (1st year)	20	33

	0L (IFRS)	LG (Local GAAP)
D 6302000000 – Depreciation Expense	20	33
C 1212000000 – Accumulated Depreciation	20	33

BFC → Group Reporting

Statutory Reporting

SYENSQO

In the case of **WP2**, **parallel accounting** was handled by performing **Delta postings** to the corresponding **local (main) accounts**. This approach allowed the system to maintain multiple accounting perspectives on the same transactions while ensuring that the balances in local accounts accurately reflected the intended financial position.

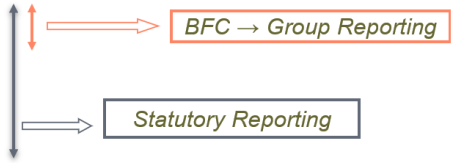
e.g

Account-based Solution(WP2):

Example of posting scheme using account-based solution for PP&E:

	Group	Local
Acquisition value	120	100
Depreciation (1st year)	20	33

D 6302000000 – Depreciation Expense	20
C 1212000000 – Accumulated Depreciation	20
D F302000001 – Depreciation Expense, local GAAP	13
C A212000001 – Accum. Depreciation, local GAAP	13



SYENSQO

In **SAP S/4HANA**, **parallel accounting** is implemented using a **ledger-based approach**. In this approach, each accounting principle is assigned to a **dedicated ledger**, establishing a **1:1 relationship between ledgers and accounting principles**.

TB migration strategy involves **converting the existing classic G/L** (based on the account approach) to the **new G/L**.

For the example provided, the migration will be executed into the **Local GAAP** and **IFRS ledgers**, in accordance with the sample data presented in the ECC system illustration.

Ledger-based Solution (WP2):

Example of posting scheme using ledger-based solution for PP&E:

	Group	Local
Acquisition value	120	100
Depreciation (1st year)	20	33

	0L (IFRS)	LG (Local GAAP)
D 6302000000 – Depreciation Expense	20	20+13
C 1212000000 – Accumulated Depreciation	20	20+13

SYENSQO

Separate conversion specs describe the migration of balances into local accounts. To maintain simplicity, A Data Construction Sheet will be created to list all local accounts, enabling their exclusion from the leading ledger migration. The migration of balances for local accounts will be described in the following two conversion specifications:

- CNV-9016 TB PY (Legal Val - Local GAAP) - Opening balance
- CNV-9014 TB CY (Legal Val - Local GAAP) mntly mvmt - Periodic movement.

In general, account numbers (Legacy *SAKNR* from the source tables) that begin with an **alphabetic character (A–Z)** are considered **Local Accounts** and should therefore be excluded from the IFRS trial balance migration.

The Trial Balance migration executed through the object **'CNV-9013 TB CY'** will post values to both the **IFRS** and **Local (LG)** ledgers. Subsequently, the Local Ledger (LG) will be migrated again using **'CNV-9014 TB CY (Legal Val - Local GAAP) mntly mvmt '**, which will recalculate the legacy local account balances and adjust for the amounts already posted via **'CNV-9013 TB CY'**.

Target Design

The technical design of the target for this conversion approach.

Table	Field	Data Element	Field Description	Data Type	Length (Decimals)	Requirement

ACDOCA	BUKRS	BUKRS	Company Code	CHAR	4	Mandatory **Note**: More details described in the Transformation Rules
ACDOCA	LDGRP	LDGRP	Ledger Group	CHAR	2	Optional **Note**: More details described in the Transformation Rules
BKPF	XBLNR	XBLNR	Reference Document Number	CHAR	16	Optional **Note**: More details described in the Transformation Rules
ACDOCA	DOCLN	DOCLN	Line Item Number	CHAR	6	Mandatory **Note**: More details described in the Transformation Rules
ACDOCA /BSEG	RACCT/ HKONT	RACCT/ HKONT	G/L Account	CHAR	10	Mandatory **Note**: More details described in the Transformation Rules
BKPF	BLART	BLART	Document Type	CHAR	2	Mandatory **Note**: More details described in the Transformation Rules
BKPF	BUDAT	BUDAT	Posting Date	Date		Mandatory **Note**: More details described in the Transformation Rules
BKPF	BLDAT	BLDAT	Document Date	Date		Mandatory **Note**: More details described in the Transformation Rules
BKPF	WWERT	WWERT	Translation Date	Date		Optional **Note**: More details described in the Transformation Rules
BKPF	BKTXT	BKTXT	Header Text	CHAR	25	Mandatory **Note**: More details described in the Transformation Rules
ACDOCA	SGTXT	SGTXT	Item Text	CHAR	50	Mandatory **Note**: More details described in the Transformation Rules
BSEG	WAERS	WAERS	Transaction Currency	CUKY	5	Mandatory **Note**: More details described in the Transformation Rules
BSEG	WRBTR	WRBTR	Amount	CURR	23	Mandatory **Note**: More details described in the Transformation Rules
BSEG	H_HWAER	HWAER	Company Code Currency	CUKY	5	Optional **Note**: More details described in the Transformation Rules
BSEG	DMBTR	DMBTR	Amount	CURR	23	Mandatory **Note**: More details described in the Transformation Rules
BSEG	H_HWAE2	HWAE2	Group Currency	CUKY	5	Optional **Note**: More details described in the Transformation Rules
BSEG	DMBE2	DMBE2	Amount	CURR	23	Mandatory **Note**: More details described in the Transformation Rules
BSEG	H_HWAE3	HWAE3	Freely Defined Currency	CUKY	5	Optional **Note**: More details described in the Transformation Rules

BSEG	DMBE3	DMBE3	Amount	CURR	23	Optional **Note**: More details described in the Transformation Rules
ACDOCA	RASSC	RASSC	Company ID of Trading Partner	CHAR	6	Optional **Note**: More details described in the Transformation Rules
ACDOCA	ZUONR	ZUONR	Assignment Number	CHAR	18	Optional **Note**: More details described in the Transformation Rules
ACDOCA	RMVCT	RMVCT	Transaction Type	CHAR	3	Optional **Note**: More details described in the Transformation Rules
ACDOCA	PERNR	PERNR	Personnel Number of Employee	NUMC	8	Optional **Note**: More details described in the Transformation Rules
ACDOCA	VALUT	VALUT	Value Date	Date		Optional **Note**: More details described in the Transformation Rules
ACDOCA	HBKID	HBKID	Short Key for House Bank	CHAR	5	Optional **Note**: More details described in the Transformation Rules
ACDOCA	HKTID	HKTID	ID for Account Details	CHAR	5	Optional **Note**: More details described in the Transformation Rules
BSEG /ACDOCA	KOSTL/RCNTR	KOSTL	Cost Center	CHAR	10	Conditional **Note**: More details described in the Transformation Rules
BSEG	VBUND	VBUND	Trading Partner	CHAR	6	Optional **Note**: More details described in the Transformation Rules
ACDOCA	PRCTR	PRCTR	Profit Center	CHAR	10	Conditional **Note**: More details described in the Transformation Rules
BSEG	XREF1	XREF1	Reference key 1 for line item	CHAR	12	Optional **Note**: More details described in the Transformation Rules
BSEG	XREF1	XREF2	Reference key 2 for line item	CHAR	12	Optional **Note**: More details described in the Transformation Rules
BSEG	XREF1	XREF3	Reference key 3 for line item	CHAR	20	Optional **Note**: More details described in the Transformation Rules

Data Cleansing

ID	Criticality	Error Message/Report Description	Rule	Output	Source System
N/A					

Conversion Process

The high-level process is represented by the diagram below:

Data Privacy and Sensitivity

Extraction

Extract data from a source into . There are 2 possibilities:

1. The data exists. connects to the source and loads the data into . There are 3 methods:
    a. Perform full data extraction from relevant tables in the source system(s).
    b. Perform extraction through the application layer.
    c. Only if ; cannot connect to the source, data is loaded to the repository from the provided source system extract/report.
2. The data does not exist (or cannot be converted from its current state). The data is manually collected by the business directly in . This is to be conducted using DCT (Data Collection Template) in

The agreed Relevancy criteria is applied to the extracted records to identify the records that are applicable for the Target loads.

Note: Although both DCT-based data and extraction-based data approaches are possible, the extraction-based data option applies in this case.

Extraction Run Sheet

Req #	**Requirement description**	**Team responsible**
1.	Ensure that the source tables **GLT0** (for the company codes within scope for each group and fiscal years **covering the last two years or later**) are extracted into the tool in accordance with the **agreed cut-off date** specified in the project plan.	Data team (Syniti)
2.	Ensure that all records from the source tables **BSEG** and **BKPF** are extracted into the tool in accordance with the **agreed cut-off date** defined in the project plan *(to be confirmed)*.	Data team (Syniti)
3.	Ensure that all the records from the source table **CE4F001_ACCT** are extracted into the tool in accordance with the agreed cut-off date defined in the project plan *(to be confirmed) - for the current years*	Data team (Syniti)
3.	Perform preliminary completeness check documented in section	Data team (Syniti)
4.	Raise issues as defects if Req # 1 to 2 are not met	Data team (Syniti)
5.	Repeat Req # 1 to 3 if required	Data team (Syniti)

6.	Report extraction result to person in charge of TB conversion	Data team (Syniti)

Selection Screen

Selection Ref Screen	Parameter Name	Selection Type	Requirement	Value to be entered/set
N/A				

Data Collection Template (DCT)

Target Ready Data Collection Template will be created for data with exception of some fields which require transformation as mentioned in the transformation rule.

DCT Rules

DCT is not applicable

Extraction Dependencies

Item #	Step description	Team responsible
1.	Any period / year end close activities have been fully completed	Business
2.	Reconciliation for intercompany payables have been completed, and adjustment made in legacy SAP system	Business
3.	Reconciliation of migrated Purchase Order is completed before the extraction of Accounts Payable Open Items	Business and Data

Transformation

The **target fields** are mapped to the corresponding **legacy source fields** through a **three-way collaboration** involving the **Business**, **Functional**, and **Data teams**. This process establishes the **necessary data transformations** to make the data **target-ready**, and typically involves the following steps:

1. **Value Mapping and Transformation:**
    - Map legacy values to the corresponding **to-be values**, including the assignment of **default values** where applicable.
    - Apply **transformation rules** as defined to ensure consistency and compliance with the target system requirements.
2. **Preparation of Target-Ready Data:**
    - Structure and format the data according to the requirements in the **Syniti ADMM Migrate**
    - Generate the **load-ready dataset**, which can then be used by the business team to perform **pre-load data validation**.

Transformation Run Sheet

Item #	Step description	Team responsible
1.	Ensure all the fields that require value mapping, as stipulated Mapping tables, have the latest signed-off mapping files imported into toolMigrate.	Data team (Syniti)
2.	In tool, select the Trial Balance object PY.	Data team (Syniti)
3.	Go to Process Area Launch and Process the Object - Trial Balance object - R4 Trial Balance PY.	Data team (Syniti)
4.	Launch the Objects to execute transformation.	Data team (Syniti)

5.	Monitor the transformation progress and ensure performance and completion is within allowed timeframe	Data team (Syniti)
6.	Generate Pre-Load reports .	Data team (Syniti)
7.	Generate data load count.	Data team (Syniti)
8.	Log errors as defects, if any and address resolutions. Close defects.	Data team (Syniti)
9.	Re-transform and re-validate the Pre-load reports if necessary.	Data team (Syniti)
10.	Validate the transformed file as part of pre-load validation, raise data defects or provide the pre-load sign-off.	Business
11.	Analyse and resolve any pre-load defects logged by business.	Data team (Syniti)
12.	Repeat steps 6 to 11 if necessary	Data team (Syniti)
13.	Proceed to pre-load validations	Data team (Syniti)

Transformation Rules

The extraction of General Ledger (GL) balance data from the source system will be performed using one of the following approaches:

Option 1 – Ledger-Based Extraction:

Periodic balances of General Ledger (GL) accounts will be extracted directly from the **GLPCT** and **GLT0** tables. This approach is recommended when the ledger tables provide a complete and reconciled view of financial balances as of the cut-over date.

In the legacy systems (**ECC – PF2, WP2, and PI2**), **document splitting** and **profit centre balancing** functionalities are not enabled. As a result, only Profit and Loss (P&L) account balances are available at the **profit centre** level within the ledger tables.

Accordingly:

- **Balance Sheet account balances** will be extracted from **GLT0**, as these balances are not maintained in **GLPCT**.
- **P&L account balances** will be extracted from **GLPCT**, where profit centre-level balances are available.
- The combined dataset from **GLPCT** and **GLT0** will provide a complete representation of all account balances required for migration.

It should be noted that records extracted from **GLPCT** contain profit centre information, whereas records from **GLT0** do not. Consequently, a significant number of account lines will not include profit centre details. These lines will need to be managed either by assigning **default profit centres** or by **allocating balances based on subledger-level data** to ensure accurate profit centre reporting in the target system.

Note: WP2 does not have trial balance maintained in the profit centre level and thus, there is no data in GLPCT.

Option 2 – Transaction-Based Extraction:

All transactional line items will be extracted from the **BSEG** table and subsequently aggregated at the relevant key field level — **Company Code, GL Account, Posting Period, Fiscal Year, Profit Centre, Cost Centre,** and **Transaction Currency** — to derive the General Ledger (GL) balances.

This approach is suitable in scenarios where a **detailed reconstruction of balances** is required, or where **ledger tables are not fully aligned** with the underlying transactional data.

Additionally, this method enables the generation of **Trial Balances** that include both the key financial attributes (such as **Company Code, GL Account, Period, Fiscal Year, Profit Centre, Cost Centre, Transaction Currency**) and extended analytical dimensions (such as **Transaction Type, XREF1, XREF2**, etc.), thereby providing enhanced traceability and reconciliation capability.

Also, There is a requirement to migration COPA based for the relevant TB Accounts periodic balances. This can be done by reading **Profitability Segment Numbers (PAOBJNR)** from the **BSEG** data for the current year transactions. Details like Customer Number, Product Number then can be read from the table **CE4F001_ACCT** table. This data will then be used to prepare target Profitability segment data of the relevant P&L Account periodic balances.

Recommended Approach for S/4HANA Migration for TB-CY (Current Year):

For migration to **S/4HANA**, the **transaction-based extraction** (Option 2) is recommended for the current year data (TB - CY). This will provide the transaction type data and also profitability segment data. However, it involves processing a significantly larger volume of data, it should be pursued only after thorough evaluation and justification and need agreement with technical team.

Note: Since this CS pertains to the current year balance, **BKPF**, **BSEG** and **CE4F001_ACC** are relevant for extraction within the scope of object number **9013**.

Note: for Each GL open line in scope of migration, an offset line to be created with the same GL Account.

In Migration cockpit, offset account number field is set in the same line and therefore, it will create offset line on its own. So, transformed data will be one line for each legacy in-scope line but will be automatically created with an offset line.

Posting Date (which is generally the cut-over date) is not part of the template, as posting date will be maintained by the Syensqo data team in the view FINSV_MIG_CTRL_1. This posting date will be used across all the financial transactions migrations (exception is Trial Balance).

However, because the migration is performed periodically, the posting date must be updated for each period, which can be very time-consuming. To streamline the process, it would be advisable to enhance the migration cockpit object to include the posting date directly within the upload template.

Rule #	Source system	Source Table	Source Field	Source description	Target system	Target Table	Target Field	Load Template Field	Target description	Transformation logic
1	ECC	BKPF+ BSEG	BUKRS	Company Code	S/4HANA	ACDOCA	BUKRS	BUKRS	Company Code	Map Company Code from ECC to S4 **Mapping File Location:**
2	ECC	BKPF+ BSEG	LDGRP	Ledger Group	S/4HANA	ACDOCA	LDGRP	LDGRP	Ledger Group	To be kept Blank
3	ECC	BKPF+ BSEG	XBLNR	Reference Document Number	S/4HANA	ACDOCA	XBLNR	XBLNR	Reference Document Number	Default to 'Syway TB Periodic'
4	ECC	BKPF+ BSEG	DOCLN	Line Item Number	S/4HANA	ACDOCA	DOCLN	DOCLN	Line Item Number	Sequential number (Part of ADMM tool build) for each summarized balance lines.
5	ECC	BKPF+ BSEG	HKONT	G/L Account	S/4HANA	ACDOCA	HKONT	HKONT	G/L Account	Map Old GL Account to new GL Account **Note:** For each Sub-ledger Accounts (Fixed Asset, Customer, Vendor, GR/IR Open items, Inventory Accounts), standard mapping to be replaced with Take-on Accounts. In the GL Account Mapping File, additional target mapping will be given to contain take-on account. For **non–cut-over periods**, multiple take-on accounts—"based on the GL Account Mapping for Migration"—will be used for the various sub-ledger types. However, during the **cut-over period**, only one designated account will be used for each individual sub-ledger (as listed below). Syniti team will need to apply right logic in the transformation to take care of this. Therefore, two GL Account Mapping for Migration to be provided and maintained as DCT Pages.
6	ECC	BKPF+ BSEG	GKONT	Offsetting Account	S/4HANA	ACDOCA	GKONT	GKONT	Offsetting Account	TB Balance Offset Account (Account Number: 5310998)
7	ECC	BKPF+ BSEG	BLART	Document Type	S/4HANA	ACDOCA	BLART	BLART	Document Type	Default to '9S'
8	ECC	BKPF+ BSEG	BLDAT	Document Date	S/4HANA	ACDOCA	BLDAT	BUDAT	Posting Date	Last date of each period (e.g for January '27 - 31012026, January '27 - 28022026)
9	ECC	BKPF+ BSEG	BLDAT	Document Date	S/4HANA	ACDOCA	BLDAT	BLDAT	Document Date	Last date of each period (e.g for January '27 - 31012026, January '27 - 28022026)
10	ECC	BKPF+ BSEG	WWERT	Translation Date	S/4HANA	ACDOCA	WWERT	WWERT	Translation Date	Keep it blank
11	ECC	BKPF+ BSEG	BKTXT	Header Text	S/4HANA	ACDOCA	BKTXT	BKTXT	Header Text	Set to Concatenation of "DM:", Legacy BUKRS, Period (Year + Period)

12	ECC	BKPF+ BSEG	SGTXT	Item Text	S/4 HANA	ACDOCA	SGTXT	SGTXT	Item Text	Set to ECC Account Number (HKONT), ECC Profit Centre, ECC Transaction Type
13	ECC	BKPF+ BSEG	WAERS	Transaction Currency	S/4 HANA	ACDOCA	WAERS	WAERS	Transaction Currency	Copy as is
14	ECC	BKPF+ BSEG	WRBTR	Amount	S/4 HANA	ACDOCA	WRBTR/TSL	WRBTR	Amount	**This is for currency type 00** Based on **SHKZG** = 'S' posting key is '40' or else posting key is '50' Also consider **Currency Adjustment During Migration (TCURX Consideration)** below this table Life-to-Date (YTD) Periodic Movements by combining opening balance and Year-to-date balances which will be derived by accumulating all transactional postings (BSEG) for each period up to and including the target migration period.
15	ECC	BKPF+ BSEG	HWAER	Company Code Currency	S/4 HANA	ACDOCA	HWAER	HWAER	Company Code Currency	Automatic, to be kept blank in load template
16	ECC	BKPF+ BSEG	DMBTR	Amount	S/4 HANA	ACDOCA	DMBTR/HSL	DMBTR	Amount	**This is for currency type 10** Based on **SHKZG** = 'S' posting key is '40' or else posting key is '50' Also consider **Currency Adjustment During Migration (TCURX Consideration)** below this table Life-to-Date (YTD) Periodic Movements by combining opening balance and Year-to-date balances which will be derived by accumulating all transactional postings (BSEG) for each period up to and including the target migration period.
17	ECC	BKPF+ BSEG	HWAE2	Group Currency	S/4 HANA	ACDOCA	HWAE2	HWAE2	Group Currency (Legal Valuation)	Automatic, to be kept blank in load template **Note**: it is controlling area currency (EUR)
18	ECC	BKPF+ BSEG	DMBE2	Amount	S/4 HANA	ACDOCA	DMBE2/KSL	DMBE2	Amount	**Group Currency 1** **This is for currency type 30** Based on **SHKZG** = 'S' posting key is '40' or else posting key is '50' **Refer** to Note Below this table **'Legal/Group Currency Calculation'** Copy as is with Signage as '-' if the posting key is 50 or else '+' Also consider **Currency Adjustment During Migration (TCURX Consideration)** below this table Life-to-Date (YTD) Periodic Movements by combining opening balance and Year-to-date balances which will be derived by accumulating all transactional postings (BSEG) for each period up to and including the target migration period.
19	ECC	BKPF+ BSEG	HWAE3	Freely Defined Currency	S/4 HANA	ACDOCA	HWAE3	HWAE3	Freely Defined Currency (Group Currency, Group Valuation)	Automatic, to be kept blank in load template **Note**: it is client currency (EUR)
20	ECC	BKPF+ BSEG	DMBE3	Amount	S/4 HANA	ACDOCA	DMBE3/VSL	DMBE3	Amount	**Group Currency 2** **This is for currency type 31 (Freely Defined currency type 2)** **Refer** to Note Below this table **'Legal/Group Currency Calculation'** Copy as is with Signage as '-' if the posting key is 50 or else '+' Also consider **Currency Adjustment During Migration (TCURX Consideration)** below this table Life-to-Date (YTD) Periodic Movements by combining opening balance and Year-to-date balances which will be derived by accumulating all transactional postings (BSEG) for each period up to and including the target migration period. **Note:** There could be some adjustment needed for the migration of groups currency value in cut-over period, depending on approach of inventory migration. Group currency value is critical in inventory side and therefore, further works may need to be done on this later.
21	ECC	BKPF+ BSEG	RASSC	Company ID of Trading Partner	S/4 HANA	ACDOCA	RASSC	RASSC	Company ID of Trading Partner	to be mapped from legacy to target Based on the mapping file
22	ECC	BKPF+ BSEG	ZUONR	Assignment Number	S/4 HANA	ACDOCA	ZUONR	ZUONR	Assignment Number	to be kept empty

23	ECC	BKPF+ BSEG	BEWAR	Transaction Type	S/4 HANA	ACDOCA	RMVCT	RMVCT	Transaction Type	The population of this field will vary depending on the Trial Balance extraction approach: **Option 1:** If the TB is derived from **GLT0 / GLPCT**, this field will remain **blank**. **Option 2:** If the TB is derived from **BSEG**, this field will be Mapped Location of Mapping file:
25	ECC	BKPF+ BSEG	VALUT	Value Date	S/4 HANA	ACDOCA	VALUT	VALUT	Value Date	to be kept empty
26	ECC	BKPF+ BSEG	HBKID	Short Key for House Bank	S/4 HANA	ACDOCA	HBKID	HBKID	Short Key for House Bank	to be mapped from legacy to target Based on the mapping file
27	ECC	BKPF+ BSEG	HKTID	ID for Account Details	S/4 HANA	ACDOCA	HKTID	HKTID	ID for Account Details	to be mapped from legacy to target Based on the mapping file
28	ECC	BKPF+ BSEG	VBUND	ID for Account Details	S/4 HANA	BSEG	VBUND	RASSC	Company ID of Trading Partner	to be mapped from legacy to target Based on the mapping file

29	ECC	BKPF+ BSEG	KOSTL	Cost Center	S/4 HANA	ACDOCA	KOSTL	KOSTL	Cost Center	Lookup S4HANA target table CSKS by passing mapped new S4 Profit Centre (PRCTR).
										
										However, this mapping applies only to P&L accounts, excluding revenue accounts.
										
										• **Determine Account Type:**
										  ◦ Identify if the GL Account is a **P&L Account** based on the Account Type in **SKA1 / SKB1** (e.g., not a balance sheet account) by confirming Balance Sheet indicator = 'P' or Account Type = 'X' in SKA1/SKB1
										• **Exclude Revenue Accounts:**
										  ◦ The population of this field will vary depending on the Trial Balance extraction approach:
										  Option 1: If the TB is derived from **GLT0 / GLPCT**, this field will remain **blank**.
										  Option 2: If the TB is derived from **BSEG**, this field will be Mapped
										  Location of Mapping file:
										  Join with **CSKSB** (Cost Element: Basic Data) using key field KSTAR (Cost Element = GL Account).
										  ◦ Exclude records where `CSKSB.KATYP = '11'` (**Revenue Cost Element Category**).
										• For remaining (non-revenue) P&L accounts, perform lookup on **CSKS** using the **mapped new S/4 Profit Centre** to find a cost centre (KOSTL) to be mapped here.

30	ECC	BKPF+ BSEG	PRCTR	Profit Center	S/4 HANA	ACDOCA	PRCTR	PRCTR	Profit Center	Map Old Profit Centre to New Profit Centre **Note:** For line items missing profit centres, a generic(across all financial transaction objects) enrichment construct page in ADM containing company code, default profit centre will be used to populate a default profit centre. Further discussions will be necessary on this.
31	ECC	BKPF+ BSEG	XREF1	Reference key for line item	S/4 HANA	BSEG	XREF1	XREF1	Reference key for line item	The population of this field will vary depending on the Trial Balance extraction approach: If the TB is derived from **BSEG**, this field will be **carried forward as-is**.
32	ECC	BKPF+ BSEG	XREF2	Reference key for line item	S/4 HANA	BSEG	XREF2	XREF2	Reference key for line item	The population of this field will vary depending on the Trial Balance extraction approach: If the TB is derived from **BSEG**, this field will be **carried forward as-is**.
33	ECC	BKPF+ BSEG	XREF3	Reference key for line item	S/4 HANA	BSEG	XREF3	XREF3	Reference key for line item	The population of this field will vary depending on the Trial Balance extraction approach: If the TB is derived from **BSEG**, this field will be **carried forward as-is**.
34	ECC	BKPF+ BSEG + CE4F001_ACC	MATNR	Product Code	S/4 HANA	ACDOCA	MATNR	COPA_ARTNR	Product Code	Use X-REF from Material Master
35	ECC	BKPF+ BSEG + CE4F001_ACC	KUNNR	Customer Number	S/4 HANA	ACDOCA	KUNNR	COPA_KNDNR	Customer Number	Use X-REF from Customer Master

Group Currency Calculation

During the migration of GL balances from SAP ECC to S/4HANA, it was identified that group currency balances are missing. To address this, the plan is to derive group currency amounts by reading the relevant exchange rates from the BFC consolidation system for each period within the migration scope.

For each period:

- The local currency trial balance will be extracted from ECC.
- The corresponding period's exchange rate will be retrieved from BFC.
- The group currency balance will be calculated by converting the local currency amounts using the BFC exchange rates.
- The calculated group currency balances will then be loaded into S/4HANA as part of the migration process.

This approach ensures consistency between the group currency balances in S/4HANA and the consolidation system.

Exchange Rate Table: Local Currency to Group Currency (A DCT page to be maintained to store this information for each cycle)

Target Company Code	Period (YYYYMM)	Local Currency	Legal Currency	Exchange Rate (Local to Legal - Currency Type 30)	Group Currency	Exchange Rate (Local to Group - Currency Type 31)	Source System (e.g., BFC)
1000	202401	EUR	USD	1.10	USD	1.10	BFC
1000	202402	EUR	USD	1.12	USD	1.12	BFC
2000	202401	GBP	USD	1.30	USD	1.30	BFC
2000	202402	GBP	USD	1.28	USD	1.28	BFC
3000	202401	CNY	USD	0.14	USD	0.14	BFC
.	.	.	.	.	.	.	.
3000	202402	CNY	USD	0.15	USD	0.15	BFC

Currency Adjustment During Migration (TCURX Consideration)

In SAP, the **TCURX** table defines the **number of decimal places** used for each currency.
This impacts how amounts are **stored internally** in database tables versus how they are **displayed externally** in user interfaces or reports.

Currencies such as **JPY (Japanese Yen)**, **KRW (Korean Won)**, or **VND (Vietnamese Dong)** are typically configured with **no decimal places** (`TCURX -CURRDEC = 0`).

Understanding and correctly applying the **TCURX rules** is essential during **data migration** to ensure financial consistency between **ECC** and **S/4HANA**.

Internal vs External Currency Representation example:

External Amount	The amount value as displayed to users in SAP screens and reports.	96015 JPY	
Internal Amount	The amount value stored in database tables for computation.	960.15	Multiplied by factor = 10^2 if target has 2 decimals

During **data migration**, these internal (technical) amounts must be **converted to external** amounts to ensure accuracy and consistency in the **target S/4HANA system**.

Conversion Formula:

External Amount = Internal Amount * 10 to the power (2 - Number of decimal for the currency in TCURX table)

How to derive profit centres for various GL balance components:

For each reporting period, balance sheet balances should ideally be allocated to the appropriate profit centres for all the accounts including balance sheet accounts. However, given the complexity involved, a more practical approach is outlined below for the balance sheet accounts.

- **Cutover Period:**
  During the cutover period, balances related to sub-ledger control accounts will already be correctly assigned to the respective profit centres from the sub-ledger side. therefore, For the **cutover period**, general ledger migration balances must be distributed by profit centre in accordance with the details outlined below. This ensures that the sub-ledger take-on account balances recorded in the general ledger can be properly offset against the sub-ledger clearing entries.
- **Prior Periods (Including Opening balance):**
  For periods preceding the cutover, sub-ledger control account balances will be derived from the general ledger and migrated into the respective sub-ledger take-on accounts. However, these ledger-based balances do not contain profit centre details. As the balances for each period will later be reversed, unless a viable solution and compelling business case exist to justify detailed allocation given the significant complexity involved, the balances for periods prior to the cutover may be migrated using a default profit centre.

1. **Inventory Balance Take-on Account:**
   a. PF2:

i. Stock balance data will be derived and structured at the **profit centre level** to ensure alignment with the target S/4HANA organisational structure.
ii. This dataset will provide stock balances at the **material and plant level**, which in turn will be mapped to the corresponding **profit centres** based on the **material–plant–company code–profit centre** mapping logic.
iii. The same **distribution key** (comprising *Company Code*, *Profit Centre*, and *Stock Balance*) will be applied to allocate the **st ock-related take-on GL account balances**, derived from the **source ECC GL balance data**, ensuring accurate and consistent **inventory take-on balances** at the profit centre level.

b. WP2:
i. Stock balance data will be derived and structured at the **profit centre level** to ensure alignment with the target S/4HANA organisational structure.
ii. This dataset will provide stock balances at the **material and plant level**, which in turn will be mapped to the corresponding **profit centres** based on the **material–plant–company code–profit centre** mapping logic.
iii. The same **distribution key** (comprising *Company Code*, *Profit Centre*, and *Stock Balance*) will be applied to allocate the **st ock-related take-on GL account balances**, derived from the **source ECC GL balance data**, ensuring accurate and consistent **inventory take-on balances** at the profit centre level.

2. **Fixed Assets Take-On Account**
a. PF2:
i. **Fixed Assets** are associated with Cost Centres, enabling straightforward derivation of the corresponding Profit Centres through existing master data mappings.
ii. Once Profit Centre mapping is established, the Asset Cost and Accumulated Depreciation balances will be segregated by Profit Centre accordingly.
iii. Subsequently, the Asset take-on GL account balances extracted from the source ECC GL balance data will be distributed across Profit Centres based on the derived split details, ensuring consistency between Asset subledger and General Ledger balances during migration at the profit centre level.

b. WP2:
i. Fixed Assets are associated with Cost Centres, enabling straightforward derivation of the corresponding Profit Centres through existing master data mappings.
ii. Once Profit Centre mapping is established, the Asset Cost and Accumulated Depreciation balances will be segregated by Profit Centre accordingly.
iii. Subsequently, the Asset take-on GL account balances extracted from the source ECC GL balance data will be distributed across Profit Centres based on the derived split details, ensuring consistency between Asset subledger and General Ledger balances during migration at the profit centre level.

3. **AR Take-On Account**
a. PF2:
i. The **Business Area** will be used to derive the corresponding **Profit Centre** to which the Business Area is assigned, for the **AR Open Item** data.
ii. AR Open Items will be aggregated at the Company Code and Profit Centre levels.
iii. The aggregated data will then be used to allocate the AR Take-on GL Account balances by Profit Centre, ensuring reconciliation and alignment between subledger and general ledger balances at the profit centre level during migration.
b. WP2: the profit center will be derived from the offset line of the AR open item document.
c. PI2: AR open items transferred to PI2 from PF2 will include the business area, and the profit center derivation process for these items will follow the approach outlined in the PF2 section. Similarly, AR open items transferred to PI2 from WP2 will include the business area, and the profit center derivation process will follow the approach detailed in the WP2 section.

4. **AP Take-On Account**
a. PF2:
i. The **Business Area** will be used to derive the corresponding **Profit Centre** to which the Business Area is assigned, for the **AR Open Item** data.
ii. AR Open Items will be aggregated at the Company Code and Profit Centre levels.
iii. The aggregated data will then be used to allocate the AR Take-on GL Account balances by Profit Centre, ensuring reconciliation and alignment between subledger and general ledger balances at the profit centre level during migration.
b. WP2: the profit center will be derived from the offset line of the AP open item document.
c. PI2: AP open items transferred to PI2 from PF2 will include the business area, and the profit center derivation process for these items will follow the approach outlined in the PF2 section. Similarly, AP open items transferred to PI2 from WP2 will include the business area, and the profit center derivation process will follow the approach detailed in the WP2 section.

Note: A **default Profit Center** will be maintained for each company code in **ADMM** and will be applied in cases where **Profit Center derivation is not possible** due to unavailable data.

Transformation Mapping

Mapping Table Name	Mapping Table Description
Company Code	Mapping of legacy company codes to target system value
GL Account	Mapping of legacy GL accounts to target system value
Profit Centre	Mapping of legacy Profit Center to target system value
Cost Centre	Mapping of legacy Cost Centre to target Cost Centre
House Bank ID and Account ID	Mapping of House Bank and Account ID
Trading Partner	Mapping of Trading Partner

Mapping File DCTs

Cost Centre:

Source System	Legacy Cost Centre	Legacy Cost Centre Description	Target Profit Centre	Target Cost Centre Description	Notes
PF2					
WP2					
PI2					

Profit Centre:

Source System	Legacy Profit Centre	Legacy Profit Centre Description	Target Profit Centre	Target Profit Centre Description	Notes
PF2					
WP2					
PI2					

House Bank ID and Account ID Mapping:

Source System	ECC House Bank	ECC Account ID	ECC G/L	S/4 House Bank	S/4 Account ID
PF2					
WP2					
PI2					

GL Account:

Source System	Legacy GL Account	Legacy GL Description	Sub-Ledger Type	Target GL (Cut-Over Period)	Target GL (Non–Cut-Over Period)	Target GL Description	Notes
PF2							
WP2							
PI2							

Trading Partner Mapping:

Source System	ECC Company Code	ECC Company Name	ECC Trading Partner (VBUND)	S4 Company Code	S4 Company Name	S4 Trading Partner (VBUND)
PF2						
WP2						
PI2						

Transformation Dependencies

List the steps that need to occur before transformation can commence

Item #	Step Description	Team Responsible
1	Ensure all the fields that require value mapping, as stipulated. Mapping tables, have the correct values mapped and imported into tool.	Data team

Pre-Load Validation

Project Team

Completeness

Task	Action

Generation of Pre-load reports	• Create a complete preload report with all the fields with source and transformed columns side-by-side. • Confirm mandatory key fields are populated — Company Code, GL Account, Fiscal Year, Period, Currency, Profit Centre, Cost Centre, etc. • Verify debit/credit amounts are numeric and decimal precision aligns with S/4 configuration. • Validate that mapping files for GL Account, Company Code, Profit Centre, and Cost Centre are complete. • Ensure all GL accounts in the TB exist in the S/4HANA chart of accounts and are correctly mapped (no obsolete or unmapped accounts). • Validate all profit and cost centres are active (CSKS, CEPC), not marked for deletion, and valid for the posting date. • Check All the Transaction Types are mapped. (In case Option 2 (Transaction Data as source) is used for migration)
Reconciliation of total	• For Open-Item managed accounts, confirm that balances agree with open-item totals from CNV-9010 GL Open Items. • For AR Open Items, confirm that balances agree with AR open-item totals from CNV-9008 AR Open Items • For AP Open Items, confirm that balances agree with AR open-item totals from CNV-9006 AP Open Items • For Fixed Assets, confirm that balances agree with AR open-item totals from CNV-1070 Fixed Assets (incl. Sub Assets) • For AUC Balances, confirm that balances agree with AR open-item totals from CNV-9031 Project-Actual GL Line Items (PNL-WBS for AuC)

Accuracy

Task	Action
Mandatory field mapping and transformation	Verify that local and group currency balances align as per configured exchange rates (TCURR). Ensure for each company code, total debits equal total credits. Check Balances at transaction Type level (In case Option 2 (Transaction Data as source) is used for migration)

Business

Completeness

Task	Action
Verify record count and total balance in Pre-load reports an	Validate that total TB balances by company code, GL account, and currency match between source and pre-load files. Ensure TB data aligns to the agreed migration period and fiscal year (e.g., Period 12 FY2024). Review and sign off on final mappings (GL, cost/profit centre, company code) for business accuracy. Validate reconciliation accounts (e.g., GR/IR, AR, AP, inventory) match sub ledger balances. Ensure there are no records posted to suspense or unmapped accounts prior to load. All exceptions (if any) are documented and approved with remediation actions.

Accuracy

Task	Action
Conversion accuracy	Compare S/4 pre-load trial balance with legacy ECC TB totals for accuracy. All exceptions (if any) are documented and approved with remediation actions. Check Balances at transaction Type level (In case Option 2 (Transaction Data as source) is used for migration)

Load

Load Templates attached here. Existing load template might need modification to support specific requirements.

The load process includes:

1. Generate Load Export files based on the worksheet '**GL Balance**' of the load template attached. sections listed below as defined in the row 7 of the worksheet to be filled in.
    a. Key segment
    b. Basic Data Segment
    c. Transaction Currency
    d. Company Code Currency
    e. Group Currency
    f. Freely Defined Currency
    g. Account Assignment
    h. Assignment to a Profitability Segment (CO-PA) - Coding Block
2. Execute the automated data load into target system using load tool or product the load file if the load must be done manually
3. Once the data is loaded to the target system, it will be extracted and prepared for Post Load Data Validation

Load Run Sheet

Item	Step description	Team responsible
1	Ensure the load tools are transported into the correct tool instance.	Data team
2	Ensure DCTs and all required mappings are submitted and complete	Data team
3	Ensure Pre-load sign-offs are obtained.	Data team
4	Execute tool Trial Balance Upload	Data team
5	Generate the post load reports in tool.	Data team
6	Log errors as defects, if any and address resolutions. Close defects.	Data team
7	Resolve defects by reupload and re-generate post load reports if necessary.	Data team
8	Business to validate the post load files as part of post-load validation, raise data defects or provide the post-load sign-off.	Business
9	Repeat steps 5 to 7 if necessary.	Data team
	Reversal Postings (Using F.80) - Mass Processing	
10	• Retrieve the list of FI documents along with their respective company codes and fiscal years. • Simulate the reversal process in **F.80** to verify posting accuracy. • Execute the reversal in **F.80** once the simulation results are validated.	Data team

Load Phase and Dependencies

Configuration

Item #	Configuration item
1.	Company code-related configuration (posting period variant).
2.	Finance posting (document types, document number ranges, special gl indicator)
3.	Currencies (currency keys, decimal places in currencies)

Conversion Objects

Object #	Preceding Object Conversion Approach
1067	GL Account Operational CoA (incl. secondary CE)
1073	Profit Center
1074	Cost Centre

Error Handling

Error type	Error description	Action taken
Posting Period Error	Posting period is blocked for posting	Review project / cutover plan and ensure posting periods can be opened for postings
Profit Centre does not exist	Profit Centre does not exist in company code	Ensure the profit Centre mapping is correct and or create the profit Centre if it is valid

Post-Load Validation

Project Team

Completeness

Task	Action

Reconciliation of Record Count	• Confirm that all load jobs completed successfully without errors or truncations in Migration Cockpit logs.
	• Generate Post-Load Reports for the following items.
	  ○ Total number of records loaded for TB Balance (PY) will be generated in the Post-load reports based on the target table and fields mentioned in the preload file.
	  ○ The reconciliation needs to be executed on the total number of 'valid' records and currency amount per company code in the source compared to total number of records and currency amount in S/4HANA
	  ○ Complete Report comparing each field side-by-side with a True/ False column checking preload and target
	  ○ Compare record counts between the pre-load staging file and the target S/4HANA tables (e.g., FAGLFLEXT) to ensure completeness.
	  ○ Conduct a summary balance comparison between the pre-load and target data to validate balances in **Transaction Currency, Company Code Currency, and Group Currency** for the following qualifier fields: **GL Account, Company Code, Posting Date, Profit Centre, and Transaction Type**.

Accuracy

Task	Action

Check values in key fields for accuracy	• Generate Post-Load Reports for the following items.
	  ○ Leverage on tool to create a Post Load report that reports S/4HANA loaded records along with the legacy values side-by-side to allow for 100% check of all these fields in the shortest possible time.
	  ○ Any mismatch will be reported under the Post Load - Error report.

Business

Completeness

Task	Action

Summary Balance using Tcode	Verify the post-load report generated by project team.
	
	Business performs a Trial Balance check using transaction code FAGLB03 to compare the loaded balances against the pre-load data.
	
	• **Open the Transaction:**
	  ○ Enter **`FAGLB03`** in the SAP command field and press **Enter**.
	  ○ This opens the **G/L Account Balance Display** screen.
	• **Enter Selection Criteria:**
	  ○ **Company Code:** Enter the relevant company code(s).
	  ○ **Ledger:** Select the ledger to check (e.g., *0L – Leading Ledger*).
	  ○ **Fiscal Year / Period:** Enter the fiscal year and period of the TB to review.
	  ○ **G/L Account Range:** Specify the account range or leave blank to include all accounts.
	  ○ **Currency:** Choose local currency or group currency as needed.
	  ○ **Additional Filters (Optional):** Profit Centre, Cost Centre, Business Area, etc.
	• **Execute the Report:**
	  ○ Click **Execute** (or press F8) to generate the GL balances.
	• **Review the Balances:**
	  ○ Check **Debit and Credit totals** for each G/L account.
	  ○ Compare the results against the **pre-load TB extract** to ensure that balances match.
	  ○ Spot-check key accounts (control accounts, suspense accounts, major P&L accounts) for accuracy.
	• **Check Detail (Optional):**
	  ○ Double-click on individual G/L accounts to view line-item details.
	  ○ Verify postings, posting keys, amounts, profit/cost centre allocations, and document references.
	• **Export for Reconciliation (Optional):**
	  ○ Use **List Export Spreadsheet** to download the report to Excel.
	  ○ Perform a detailed comparison against the pre-load TB file.

Summary Balance using Fiori App	**Run GL Balance Report for Post-Load Trial Balance Check (Using Fiori App)** **Objective:** Validate migrated Trial Balance (TB) data after load by running the General Ledger balance report in S/4HANA. --- **Steps:** 1. **Access the Fiori Launchpad.** Log in to the SAP Fiori Launchpad with the appropriate financial reporting role. 2. **Open the Fiori App:** Navigate to and open **"Display G/L Balances"** (App ID: *F0718*) > *Alternate app names:* "G/L Account Balances – Display" *or* "Display Line Items in General Ledger" *(F0708) depending on configuration.* 3. **Enter Selection Criteria:** - **Company Code:** Enter the relevant company code(s). - **Fiscal Year / Period:** Specify the migration fiscal year and period. - **Ledger:** Choose the appropriate ledger (e.g., *0L – Leading Ledger*). - **G/L Account Range:** Enter the account range or leave blank for all. - **Currency:** Select local or group currency as required. 4. **Execute the Report.** Click **Go** to generate the balance report. 5. **Validate Results:** - Confirm that total **debits equal credits** for each company code. - Compare balances with the **pre-load TB** or **legacy TB** extract. - Review Profit Centre and Cost Centre-level balances for accuracy. - Ensure no postings appear in **suspense or unmapped accounts**. 6. **Download / Export Results:** Export the report to Excel for reconciliation and business sign-off documentation.

Accuracy

Task	Action
Open items totals	Check business partner open item totals by Business partner, Company code, profit Centre. Totals should be checked in Document, Local and Group currency. Review financials under group currency and ensure alignment with group consolidation requirements. (Based on currency exchange rate) Validate reports such as Trial Balance, GL Line Item Report, and Financial Statements in Fiori / SAP GUI match legacy totals. Review financials under group currency and ensure alignment with group consolidation requirements.

Spot check	Spot check FI documents to ensure the information reflects correctly • **Open Transaction Code:** Enter **FB03** in the SAP command field and press **Enter**. • **Enter Document Details:** ○ **Document Number** – Enter the specific FI document to review. ○ **Company Code** – Enter the relevant company code. ○ **Fiscal Year** – Specify the fiscal year of the document. • **Display Document:** Click **Display** (or press *Enter*) to view the accounting document. • **Review Document Header:** ○ Verify **Document Type**, **Posting Date**, and **Document Date**. ○ Confirm that the **posting period** aligns with the migration period. • **Review Line Items:** ○ Check **G/L Account**, **Amount (Debit/Credit)**, and **Currency**. ○ Confirm that **Profit Centre**, **Cost Centre**, **Transaction Types** etc (if applicable) are populated correctly. ○ Validate that posting keys and amounts align with expected migration data. • **Cross-Check Totals:** ○ Ensure the **total debit equals total credit** within the document. ○ Optionally, compare with source or pre-load record for that document.

Key Assumptions

- Master Data Standard is up to date as on the date of documenting this conversion approach and data load.
- is in scope based on data design and any exception requested by business.

Change log

Version	Published	Changed By	Comment
CURRENT (v. 127)	**Apr 01, 2026 14:06**	**BAJAJ-ext, Manoj**	
v. 126	Mar 24, 2026 13:50	**LARU-ext, Soumen**	
v. 125	Feb 16, 2026 08:46	**LARU-ext, Soumen**	
v. 124	Feb 16, 2026 03:19	**LARU-ext, Soumen**	
v. 123	Feb 12, 2026 07:02	**LARU-ext, Soumen**	
v. 122	Feb 12, 2026 05:24	**LARU-ext, Soumen**	
v. 121	Feb 09, 2026 08:46	**LARU-ext, Soumen**	
v. 120	Feb 03, 2026 00:24	**LARU-ext, Soumen**	
v. 119	Dec 19, 2025 00:19	**LARU-ext, Soumen**	
v. 118	Dec 19, 2025 00:06	**LARU-ext, Soumen**	

Go to Page History

Workflow history

Title	Last Updated By	Updated	Status
There are no pages at the moment.			

Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

From Feb 03, 2026 to Apr 01, 2026	Actor	Type	Activity	Version
Approved	BAJAJ-ext, Manoj and LARU-ext, Soumen	Edit	multiple updates from BAJAJ-ext, Manoj and LARU-ext, Soumen	
Jan 26, 2026				
	TAN-ext, Charmaine	State	changed state to Approved at 2:30 pm (State override) *[PMO Comments] Conversion Spec completed as per CS register and functional review completed*	v119
Lead Approval	TAN-ext, Charmaine	State	gave *Minor change* approval at 2:30 pm *[PMO Comments] Conversion Spec completed as per CS register and functional review completed*	
Dec 19, 2025				
	GARCIA-ext, Angel Luis	State	changed expiry date to '26 Dec, 2025 03:13 pm' at 3:13 pm	
		State	changed state to Lead Approval at 3:13 pm	v119
Tech Review	GARCIA-ext, Angel Luis	State	gave *Syniti Team Review* approval at 3:13 pm	