## Account and Organizational Structure

Source: [Sche98, p. 599] © SAP, adapted by Farid El Masri, adjusted by Gerhard Pokorny

**Transfer the following verbal description into an ERM:**

a) Accounts (Acc-#) are grouped in general ledger accounts and subsidiary accounts. The latter can be personal accounts or non-personal accounts, whereas general ledger accounts are classified in non-personal accounts and closing accounts.

b) Non-personal subsidiary accounts are further classified in material and fixed assets. On the other hand personal accounts are classified in accounts receivables, accounts payables and employee.

c) A system client (Cl-#) which uses more than one chart of accounts (ChA-#) can have several company codes (CC-#). However, both company code and chart of accounts belong to one system client only.

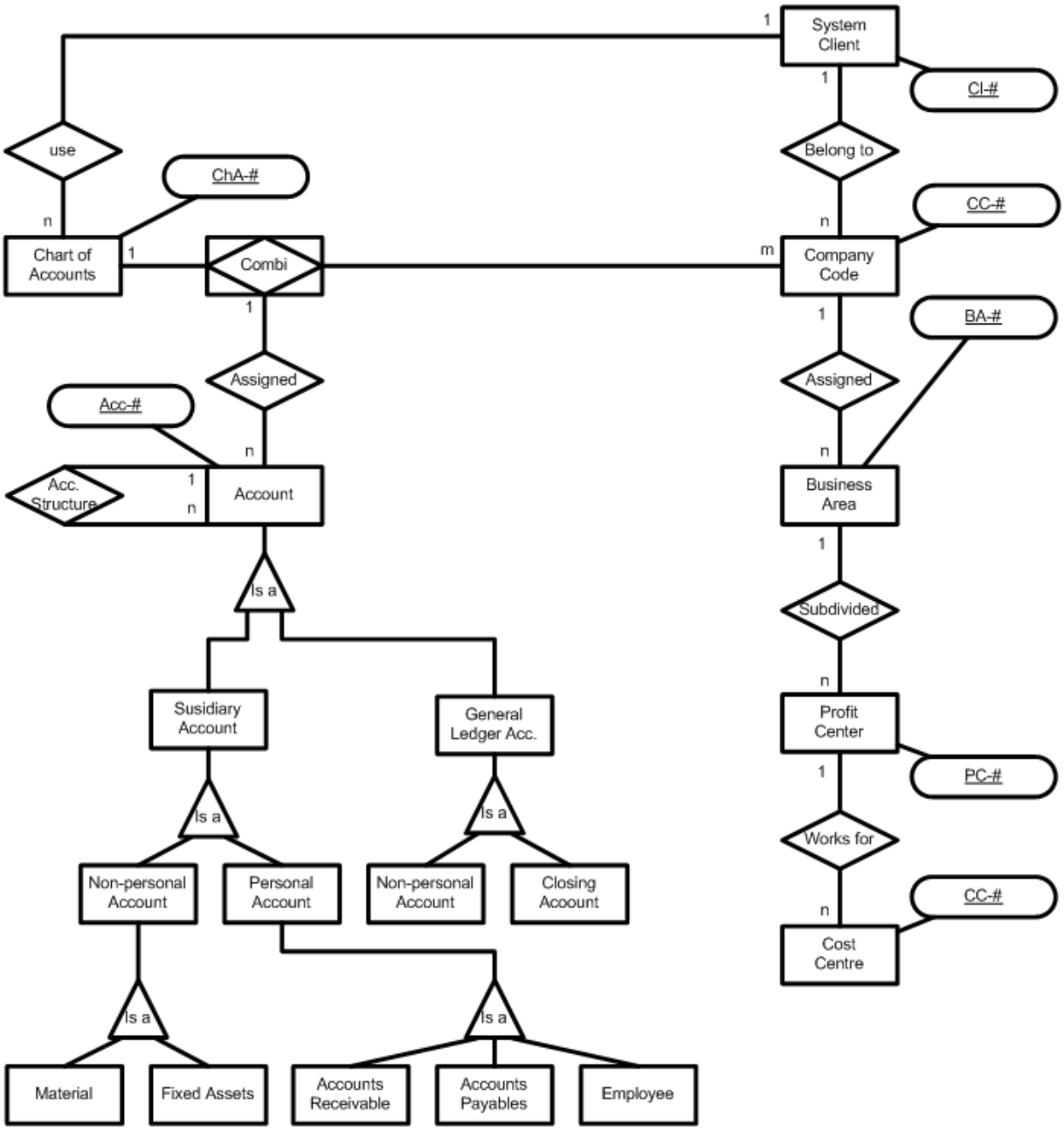
d) A company code can have several business areas (BA-#), whereas a business area can belong to one company code only.

e) A business area can be divided into several profit centres. Profit centres can not belong to more than one business area.

f) Profit centres are typically divided into cost centres. Cost centres are assigned to one profit centre only.

g) Accounts are hierarchically classified to an account structure. Each account is assigned exactly to a consolidated higher account (e.g. The receivable Accounts of all domestic customers are consolidated to one account: "Receivables Domestic").

h) The chart of accounts can be used by several company codes. A company code can only use one chart of account. An account is assigned to only one combination of chart of accounts and company code, but the combination can comprise several accounts.


System Client
Cl-#
Belong to
use
ChA-#
CC-#
Chart of Accounts
Combi
Company Code
BA-#
Assigned
Assigned
Acc-#
Acc. Structure
Account
Business Area
Is a
Subdivided
Susidiary Account
General Ledger Acc.
Profit Center
PC-#
Is a
Is a
Works for
Non-personal Account
Personal Account
Non-personal Account
Closing Acoount
CC-#
Cost Centre
Is a
Is a
Material
Fixed Assets
Accounts Receivable
Accounts Payables
Employee

Account

| Acc-# | H-Acc-# | ChA-# | Type | ... |
|---|---|---|---|---|
| | | | | |
| | | | | |

Cahrt of Accounts

| ChA-# | CI-# | ... |
|---|---|---|
| | | |
| | | |

Business Area

| BA-# | CC-# | ... |
|---|---|---|
| | | |
| | | |

Profit Centre

| PC-# | BA-# | ... |
|---|---|---|
| | | |
| | | |

Cost Centre

| CC-# | PC-# | ... |
|---|---|---|
| | | |
| | | |

Company Code

| CC-# | CI-# | ChA-# | ... |
|---|---|---|---|
| | | | |
| | | | |

System Client

| CI-# | ... |
|---|---|
| | |
| | |