

# Auditing SAP IT Application Controls (ITACs) / Automated Business Application Controls (ABACs)

**Steve Biskie**, Principal, SAP Risk & Automation Leader,  
RSM US LLP

SAPinsider  
Las Vegas

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**SAP**insider

# Steve Biskie

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**RSM's national practice leader for SAP risk services**

**25+ years working with SAP controls, data & security**

**Author of *Auditing SAP S/4HANA & Surviving an SAP Audit***

**Expert reviewer for *Security, Audit, and Control Features: SAP ERP (3<sup>rd</sup> & 4<sup>th</sup> Editions)***

**Teach intermediate & advanced SAP audit & security courses**

**Based in Denver, CO**







## In This Session

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Review some of the most common controls supporting financial reporting integrity, and learn of typical mis-configurations and how to spot them

Understand emerging areas of audit focus, such as controls governing price x quantity (PxQ)

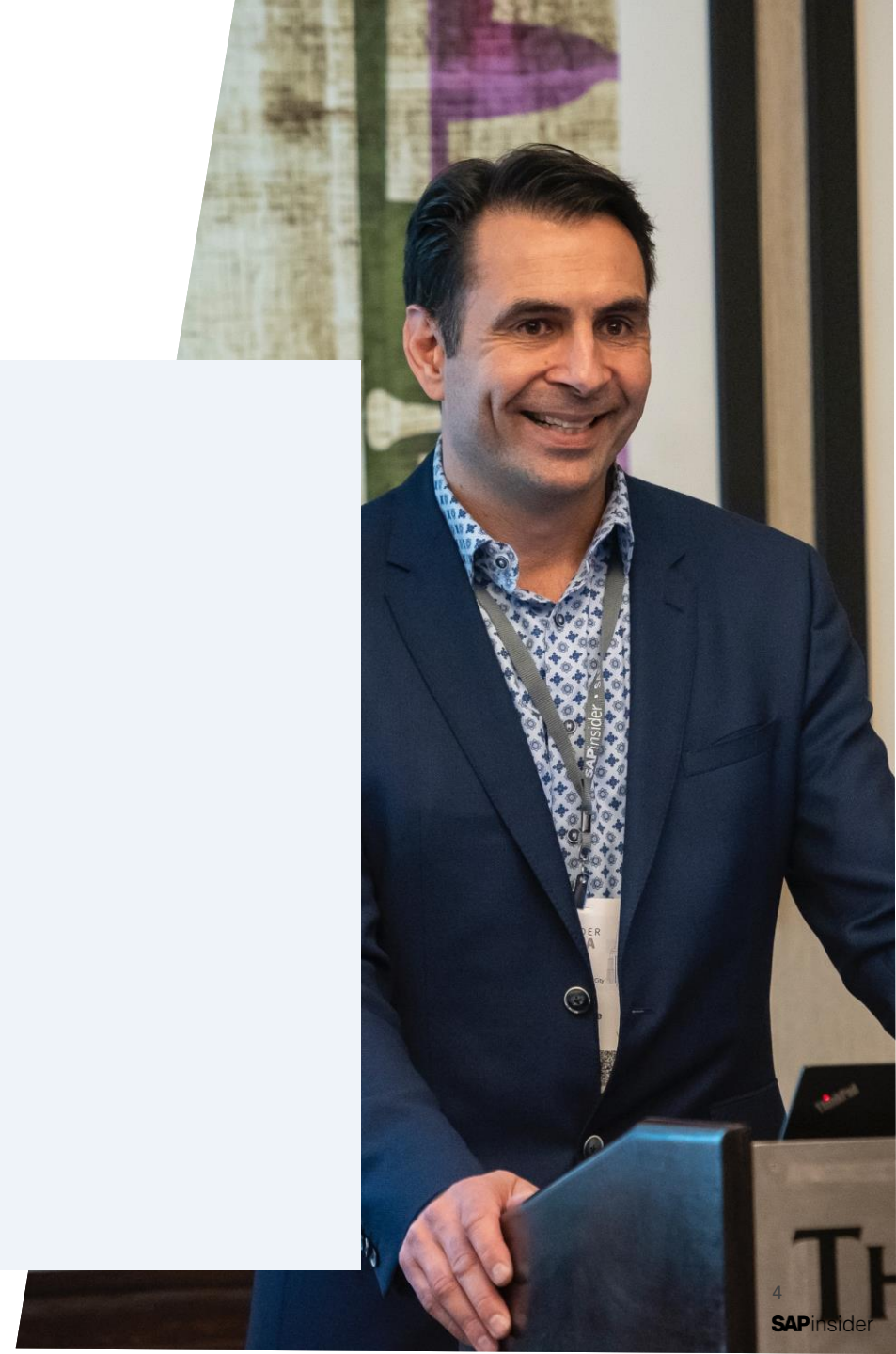
Learn valuable control settings that are not enabled by default and often missed by implementation teams, including Dual Control over Sensitive Fields, Budget Tolerances, and Inventory Adjustment Tolerances

Explore how key tables and files related to ITACs / ABACs can be used to facilitate continuous monitoring in tools like Process Control

# What We'll Cover

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- The Basics
- Record-to-Report Cycle
- Purchase-to-Pay Cycle
- Order-to-Cash Cycle
- Focus Areas
- Continuous Monitoring
- Wrap-Up



# The Basics

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# Overview of Controls in SAP

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**Inherent Controls**

**Configurable Controls**

**Security**

**Master Data**

**Exception Reporting and Audit Trails**

# Examples of Controls in SAP

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Logs

Matching

Pricing Procedures

Release Strategy

Recurring Entries

Tolerance levels

Automatic Postings

Credit Checking

Delivery Confirmations

Document Blocking

Exception Reporting

Field Status

# General Risks: Configurable Controls

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Options not often well understood by implementation team

Many controls not enabled by default

Default tolerances are typically too high for most orgs

Often specific to organizational elements (like company code) or even individual entities (like vendors)

Challenging for auditing and ongoing maintenance

By default, can be changed directly in production

Warning messages can be bypassed

May not apply to customized programs

Requires calling control-related functions in code



# General Risks: Security

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Challenging to learn and unlike any other system

Default user authentication settings are weak

Many of the SAP roles/profiles provided by a default installation contain segregation of duties conflicts

Administration and maintenance can be extremely difficult when using standard functionality

- Organizations can have thousands of roles and profiles

- Weak security reporting, particularly re: segregation of duties

Customizations can cause security gaps

- In-house developed programs do not have security-checking enabled by default...must be coded by the developer

- Require evaluation and possible updates to security settings to account for new transactions, programs, etc.

SAP S/4HANA introduces new security risks not relevant to SAP ECC and SAP R/3

# General Risks: Master Data

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Standard configuration does not support strong data integrity

- Few mandatory fields defined

- Edit checks and validation routines on data are limited

Controls are specific to each SAP client, and often:

- Company code, document type, vendor, etc.

Errors will affect all transactions referencing that master data

Require strong data entry and maintenance procedures

Duplicates can cause certain controls to no longer be effective

Change reports are generally available, but finding changes to high-risk data elements may be challenging since all changes listed

# General Risks: Exception Reports & Audit Trails

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Finding the right report can often be challenging

Parameters used to generate the reports generally do not appear on the report itself

Training rarely provides details for effective monitoring

Logging must be enabled; can be disabled

Not all transactions create change documents

No standard exception report of overrides (if allowed)

Report data limited by your security

No visible way to know if report is incomplete

# Remember the People Issues

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Policies and Procedures

Training

On-boarding

Effective Utilization of SAP Reports



Some of the most common audit issues have little to do with SAP, and much to do with improper usage



# Special Transactions – Audit Usage

## Viewing Table Data

### SE16N (preferred)

- Some admins may raise security concerns; these are unfounded if audit access set up correctly

### SE16H (HANA-specific)

- Allows table joins (2 tables)
- Allows summarizing data (e.g., total by doc type)

### SE16, SE17 (outdated and much less efficient)

Regardless of transaction used, browsing tables can expose sensitive data

Consider what is required, restrict appropriately

**General Table Display**

Table: VBAK    Sales Document: Header Data

Text table:    ☐ No texts

Layout:    ☐ Maintain entries

Maximum no. of hits: 500

Get Field:   

**Selection Criteria**

| Fld name       | O...                                | Fr.Value             | To value             | More                                | Output                              | Technical name |
|----------------|-------------------------------------|----------------------|----------------------|-------------------------------------|-------------------------------------|----------------|
| Client         |                                     |                      |                      |                                     |                                     | MANDT          |
| Sales Document | <input type="button" value="Join"/> | <input type="text"/> | <input type="text"/> | <input type="button" value="Join"/> | <input checked="" type="checkbox"/> | VBELN          |
| Created on     | <input type="button" value="Join"/> |                      |                      | <input type="button" value="Join"/> | <input checked="" type="checkbox"/> | ERDAT          |
| Time           | <input type="button" value="Join"/> |                      |                      | <input type="button" value="Join"/> | <input checked="" type="checkbox"/> | ERZET          |
| Created by     | <input type="button" value="Join"/> |                      |                      | <input type="button" value="Join"/> | <input checked="" type="checkbox"/> | ERNAM          |



# Special Transactions – Audit Usage, continued...

## Reviewing Configuration

### SPRO (highly useful, if not required)

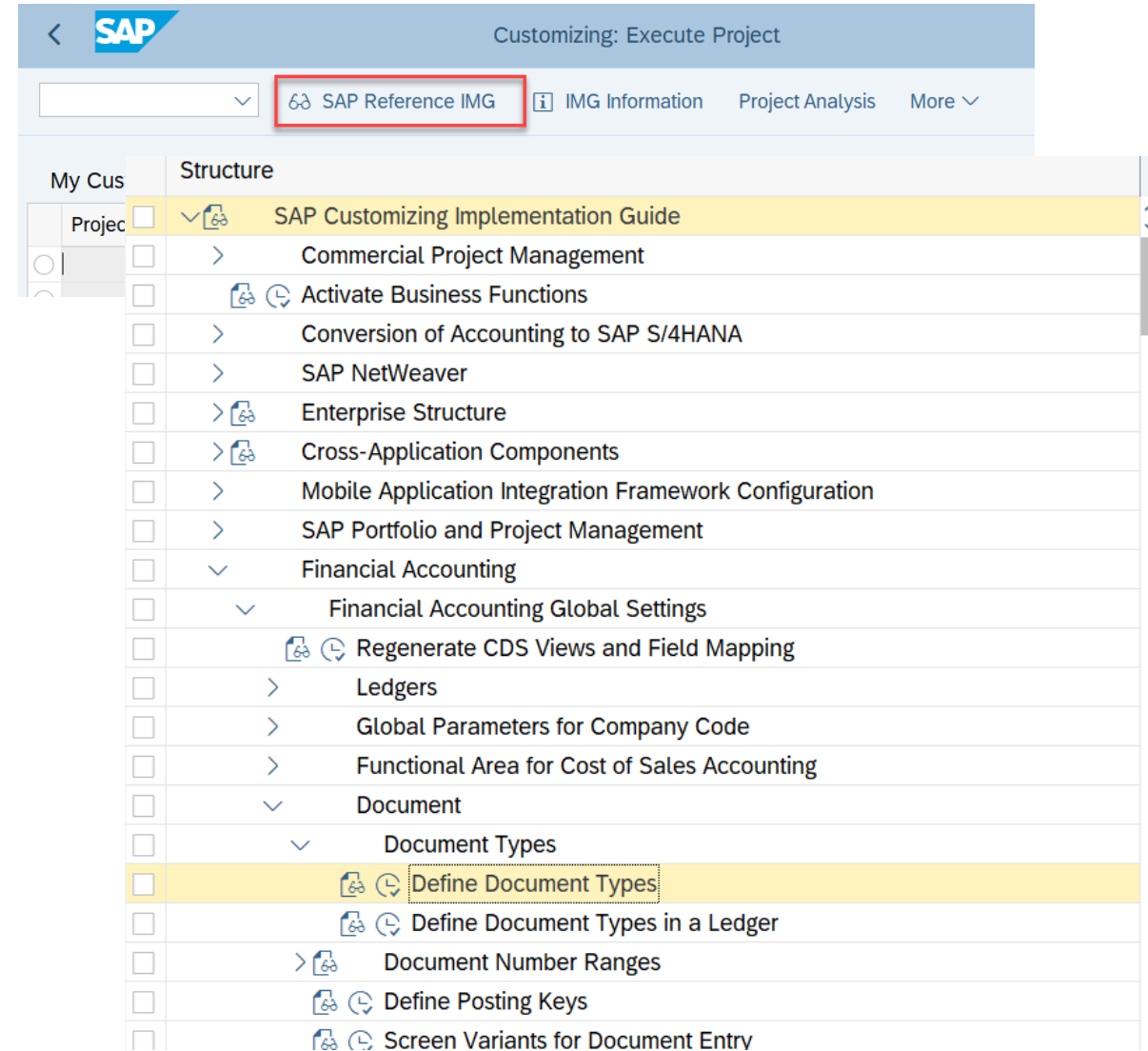
- Time-consuming to initially grant display access
- Many configuration settings can be viewed directly in tables via SE16N / SE16H

### SPRO at times is easier to interpret than table data for certain configurations

- Field status groups
- Data validation rules
- Workflow

### Use “Find” to quickly jump to a section if you know words in the title

- Tolerance
- Default
- Assign
- Set
- Check



# Special Transactions – Audit Usage

## AL01 – The Relationship Browser

From a given document, show all related SAP documents

Note the multiple sets of material documents for the given purchase order

Often not provisioned in audit roles (due to lack of knowledge about this transaction)

| Relationship Tree     | Descriptn                         |
|-----------------------|-----------------------------------|
| ✓ Accounting document | 1710 50000000000 2022             |
| ✓ Material Document   | 5000000000 2022                   |
| Inbound delivery      | 0180000000                        |
| ✓ Purchase Order      | 4500000000                        |
| Quality notification  | Packaging Damaged                 |
| Quality notification  | Broken Packaging                  |
| Purchase requisition  | 3000000000                        |
| ✓ Material Document   | 5000000041 2022                   |
| Accounting document   | 1710 50000000005 2022             |
| Controlling Document  | A000 A00000F700                   |
| ✓ Material Document   | 5000000042 2022                   |
| Accounting document   | 1710 50000000006 2022             |
| Controlling Document  | A000 A00000F800                   |
| > Material Document   | 5000000043 2022                   |
| > Material Document   | 5000000044 2022                   |
| > Material Document   | 5000000045 2022                   |
| > Material Document   | 5000000046 2022                   |
| ✓ Incoming Invoice    | 5105600125 2022                   |
| Workflow              | Invoice: Release Blocked Invoices |
| Accounting document   | 1710 51000000027 2022             |
| Controlling Document  | A000 A000000100                   |

# Special Transactions – Audit Usage

## The (FREE) Audit Information System

If granted access, AIS will appear in the user menu

Accessed by the SAP\_AUDITOR role, or a variation

- Standard role requires cleanup, as it does grant some create/maintain privileges (not just display)

Standard in SAP S/4HANA, as well as SAP ECC and SAP R/3

|   |   |                                                                   |
|---|---|-------------------------------------------------------------------|
| ✓ | 📁 | User Menu for Steve Biskie                                        |
| ✓ | 📁 | AIS - Audit Information System                                    |
|   | > | 📁 AIS - Administration                                            |
|   | > | 📁 System Audit                                                    |
| ✓ | 📁 | Business Audit - Individual Financial Statements                  |
|   | > | 📁 AIS - Organizational Overview                                   |
|   | > | 📁 Financial Statements - General                                  |
| ✓ | 📁 | Balance Sheet - Assets                                            |
|   | > | 📁 AIS - Tangible Assets                                           |
|   | > | 📁 AIS - Real Estate                                               |
| ✓ | 📁 | AIS - Material Inventories                                        |
|   | ✓ | 📁 Consistency Checks                                              |
|   |   | 🔗 MB5L - List of Stock Values: Balances                           |
|   |   | 🔗 MB5K - Stock Consistency Check                                  |
|   |   | 🔗 S_P6B_12000135 - List of Goods Receipt/Invoice Receipt Balances |
|   |   | 🔗 S_P6B_12000136 - MM/FI Balance Comparison                       |
|   | > | 📁 Material Master Data                                            |
|   | > | 📁 Material Stocks                                                 |
|   | > | 📁 Physical Inventory                                              |
|   | > | 📁 Balance Sheet Valuation                                         |
|   | > | 📁 Ranking Lists/Key Figures                                       |
|   | > | 📁 Price Calc.                                                     |
|   | > | 📁 Goods Movements and Documents                                   |

# Record-to-Report Cycle

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# Company Code Setup - Screen 1

Company codes are defined in the IMG, directly accessed via transaction OBY6

**SAP provides template settings for many countries**

- New: S/4HANA has the ability to flag company codes as templates

| CoCd                          | Company Name              | City        | Country | Crcy | Langu... |
|-------------------------------|---------------------------|-------------|---------|------|----------|
| <input type="checkbox"/> 0001 | SAP A.G.                  | Walldorf    | DE      | EUR  | DE       |
| <input type="checkbox"/> 0003 | SAP US (IS-HT-SW)         | Palo Alto   | US      | USD  | EN       |
| <input type="checkbox"/> 0046 | Comapany code Student 046 | Germany     | DE      | EUR  | DE       |
| <input type="checkbox"/> 0MB1 | IS-B Musterbank Deutschl. | Walldorf    | DE      | EUR  | DE       |
| <input type="checkbox"/> 1710 | Company Code 1710         | Palo Alto   | US      | USD  | EN       |
| <input type="checkbox"/> AE01 | Country Template AE       | Dubai       | AE      | AED  | EN       |
| <input type="checkbox"/> AR01 | Country Template AR       | Argentinien | AR      | ARS  | ES       |
| <input type="checkbox"/> ARG1 | Country Template AR       | Argentinien | AR      | ARS  | ES       |
| <input type="checkbox"/> AT01 | Country Template AT       | Austria     | AT      | EUR  | DE       |
| <input type="checkbox"/> AU01 | Country Template AU       | Australia   | AU      | AUD  | EN       |

# FI: Company Code Setup - Screen 2

## Important configuration elements include:

- Operating chart of accounts
- Country-specific chart of accounts
- Fiscal year variant
- Document entry screen variant
- Field status variant
- Posting period variant
- Sample account activation

## Many organizations forget to mark the CC as productive at go-live

- Allows certain deletion and depreciation TCodes intended for development/ test to be run

**Change View "Company Code Global Data": Details**

Additional Data ◀ ▶ 🖨

|              |      |                     |        |
|--------------|------|---------------------|--------|
| Company Code | US01 | Country Template US | U.S.A. |
| Country key  | US   | Currency            | USD    |
|              |      | Language Key        | EN     |

Accounting organization

|                            |        |                      |    |
|----------------------------|--------|----------------------|----|
| Chart of Accts             | CAUS   | Country Chart/Accts  |    |
| Company                    | RD0001 | FM Area              |    |
| Credit control area        |        | Fiscal Year Variant  | K4 |
| Ext. co. code              |        | Global CoCde         |    |
| Company code is productive |        | VAT Registration No. |    |

Processing parameters

|                                                      |      |                                                                   |
|------------------------------------------------------|------|-------------------------------------------------------------------|
| Document entry screen variant                        | 2    | <input checked="" type="checkbox"/> Business area fin. statements |
| Field status variant                                 | 0001 | <input checked="" type="checkbox"/> Propose fiscal year           |
| Pstng period variant                                 | 0001 | <input checked="" type="checkbox"/> Define default value date     |
| Max. exchange rate deviation                         | 10 % | <input type="checkbox"/> No forex rate diff. when clearing in LC  |
| Sample acct rules var.                               |      | <input type="checkbox"/> Tax base is net value                    |
| Workflow variant                                     |      | <input checked="" type="checkbox"/> Discount base is net value    |
| Inflation Method                                     |      | <input type="checkbox"/> Financial Assets Mgmt active             |
| Crcy transl. for tax                                 |      | <input type="checkbox"/> Purchase acct proc.                      |
| CoCd -> CO Area                                      | 1    | <input type="checkbox"/> JV Accounting Active                     |
| Cost of sales accounting actv.                       |      | <input type="checkbox"/> Hedge request active                     |
| <input type="checkbox"/> Negative Postings Permitted |      | <input type="checkbox"/> Enable amount split                      |
| <input type="checkbox"/> Activate CM                 |      | <input type="checkbox"/> Tax Reporting Date Active                |

SAP | OBY6 | m2bm2p | INS | 🔍

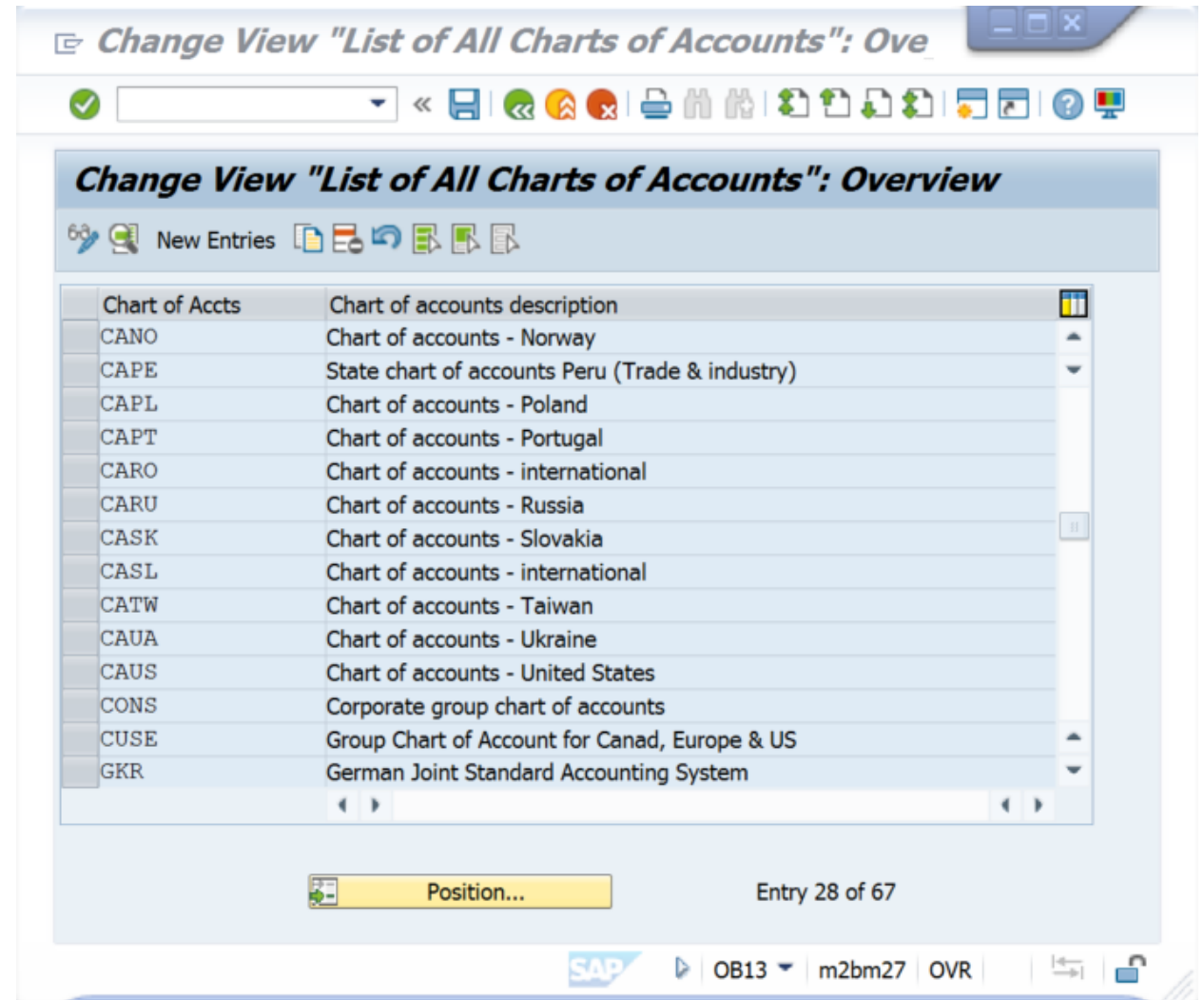


# FI: Chart of Accounts Setup - Screen 1

Chart of accounts defined in transaction OB13

Three types:

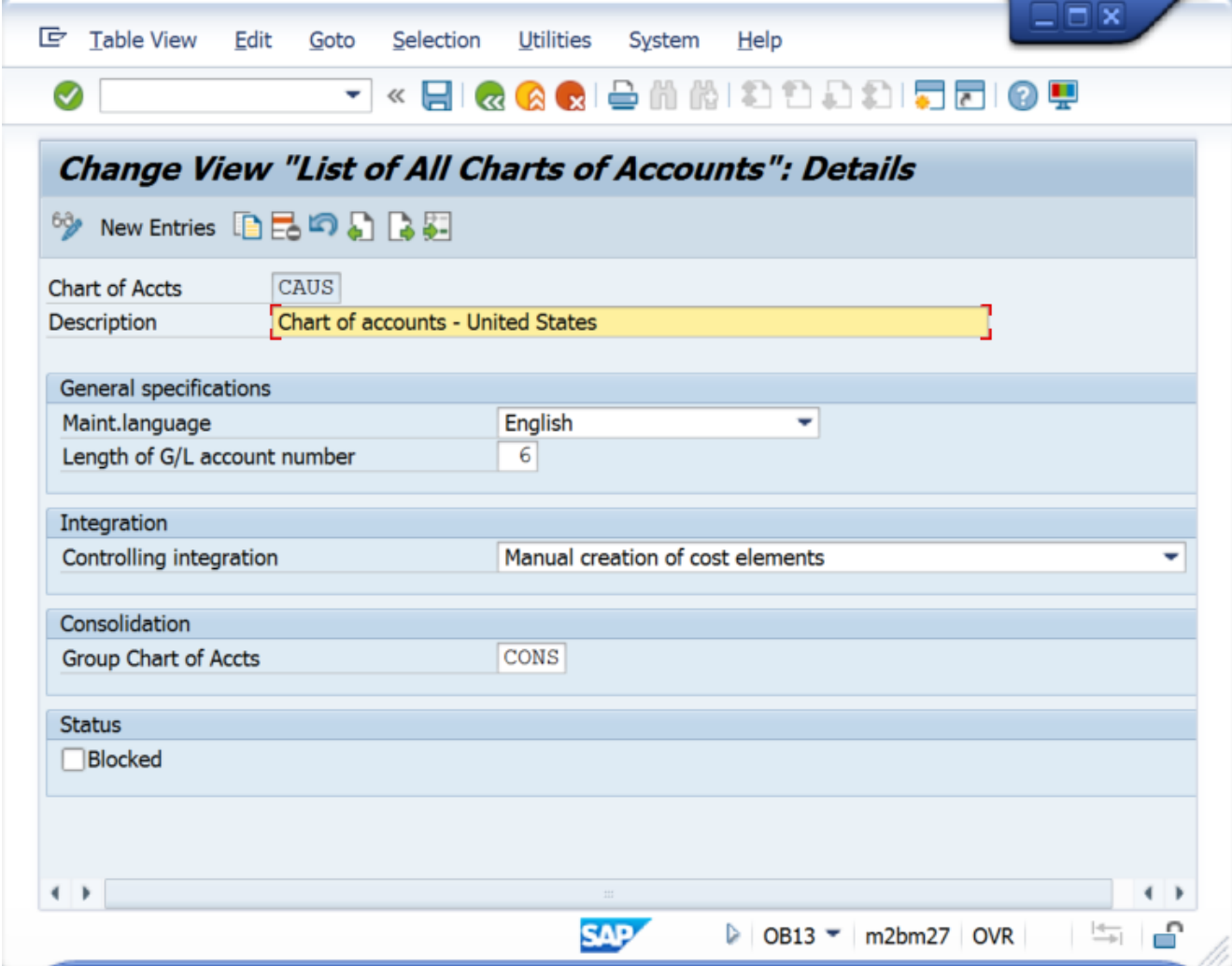
- Operating COA
  - Used to book day-to-day transactions
  - CC assignment required
- Group COA
  - Used for corporate consolidation
  - No direct postings allowed
- Country COA
  - Used for country-specific legal requirements
  - Elective by CC



# FI: Chart of Accounts Setup - Screen 2

Key configuration elements include:

- Length of GL account number
- Whether CO cost elements are automatically or manually created
- Group COA
- Blocking indicator preventing GL accounts from being created



The screenshot displays the SAP FI: Chart of Accounts Setup - Screen 2. The interface features a menu bar at the top with options: Table View, Edit, Goto, Selection, Utilities, System, and Help. Below the menu bar is a toolbar with various icons. The main title is "Change View 'List of All Charts of Accounts': Details". The form contains several sections:

- Chart of Accts**: CAUS
- Description**: Chart of accounts - United States
- General specifications**:
  - Maint. language: English
  - Length of G/L account number: 6
- Integration**:
  - Controlling integration: Manual creation of cost elements
- Consolidation**:
  - Group Chart of Accts: CONS
- Status**:
  - ☐ Blocked

The SAP logo is visible in the bottom right corner, along with the text "OB13 m2bm27 OVR".

# Important Configuration: R2R

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## Evaluation

- **Company Codes**
- **Charts of Accounts**
- **Business Areas**
- **Document Types (FI)**
- **Posting Keys**

## Transaction

- **OBY6**
- **OB13**
- **OX03**
- **OBA7**
- **OB41**

# Important Configuration: FICO

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## Evaluation

- GL Accounts
- Cost Centers
- Cost Elements
- Profit Centers

## Transaction

- FS03
- KS03
- KA03
- KE53

# Closing the Posting Period

Periods between (and including) the first From Per and To Per are open

- All else are closed

Posting period variants assigned to company code

Transaction OB52 allows concurrent editing based on the variant

- F-60 entry across all variants

| Posting Periods: Specify Time Intervals |      |     |              |            |            |      |           |      |      |            |      |           |      |
|-----------------------------------------|------|-----|--------------|------------|------------|------|-----------|------|------|------------|------|-----------|------|
|                                         | Var. | A   | From Account | To Account | From Per.1 | Year | To Per. 1 | Year | AuGr | From Per.2 | Year | To Per. 2 | Year |
| <input type="checkbox"/>                | 0001 | +   |              |            | 9          | 2022 | 9         | 2022 |      | 13         | 2022 | 16        | 2022 |
| <input type="checkbox"/>                | 0001 | A 1 |              | 1          | 9          | 2022 | 9         | 2022 |      | 13         | 2021 | 16        | 2021 |
| <input type="checkbox"/>                | 0001 | A 2 |              | ZZZZZZZZZZ | 8          | 2022 | 9         | 2022 |      | 13         | 2021 | 16        | 2021 |
| <input type="checkbox"/>                | 0001 | D   |              | ZZZZZZZZZZ | 9          | 2022 | 12        | 2022 |      | 13         | 2021 | 16        | 2021 |
| <input type="checkbox"/>                | 0001 | K   |              | ZZZZZZZZZZ | 9          | 2022 | 12        | 2022 | SPCL | 13         | 2022 | 16        | 2022 |
| <input type="checkbox"/>                | 0001 | M   |              | ZZZZZZZZZZ | 9          | 2022 | 9         | 2022 |      | 13         | 2021 | 16        | 2021 |
| <input type="checkbox"/>                | 0001 | S   |              | ZZZZZZZZZZ | 9          | 2022 | 9         | 2022 |      | 13         | 2021 | 16        | 2021 |

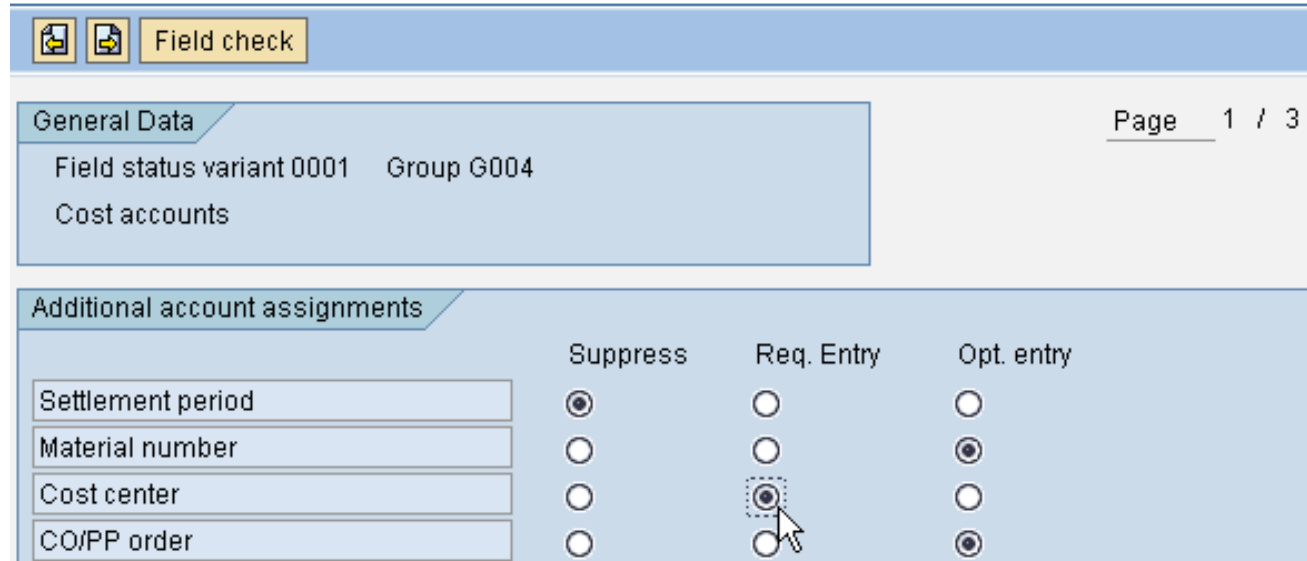
# Defining Important Fields as “Required Entry”

Assigned in the IMG

Search for “field status”

The specific fields on this screenshot can also be accessed directly via transaction OBC4

## Maintain Field Status Group: Additional account assignments



Field check

General Data

Field status variant 0001 Group G004

Cost accounts

Page 1 / 3

Additional account assignments

|                   | Suppress                         | Req. Entry                       | Opt. entry                       |
|-------------------|----------------------------------|----------------------------------|----------------------------------|
| Settlement period | <input checked="" type="radio"/> | <input type="radio"/>            | <input type="radio"/>            |
| Material number   | <input type="radio"/>            | <input type="radio"/>            | <input checked="" type="radio"/> |
| Cost center       | <input type="radio"/>            | <input checked="" type="radio"/> | <input type="radio"/>            |
| CO/PP order       | <input type="radio"/>            | <input type="radio"/>            | <input checked="" type="radio"/> |

# Dual Control Over Sensitive Fields

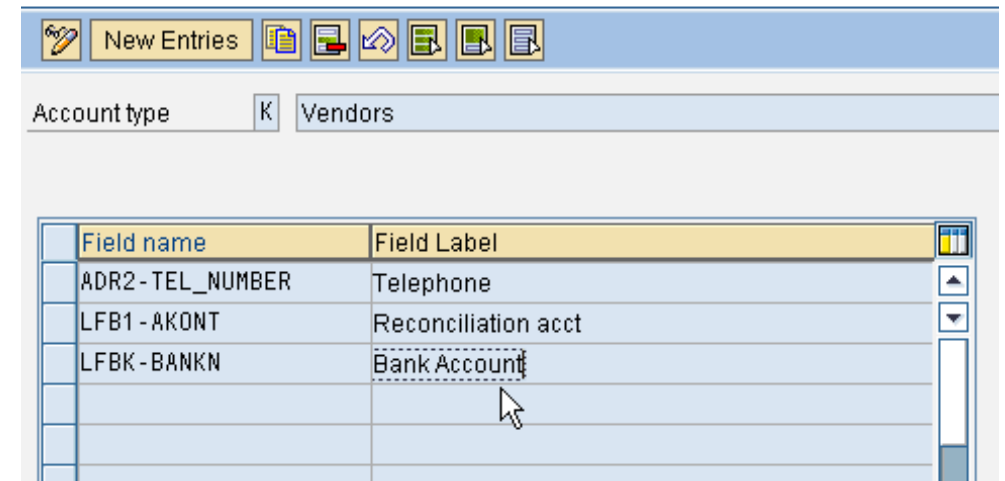
Certain data fields can create can cause significant risk, and/or are particularly susceptible to fraud

- Bank account
- Alternative payee
- Alternative payee in doc

**SAP “dual control” setting places a block on payment transactions whenever a field defined as being sensitive is changed**

- Can only be removed by a user ID other than the ID that changed the data

## Change View "Sensitive Fields": Overview



| Field name      | Field Label         |
|-----------------|---------------------|
| ADR2-TEL_NUMBER | Telephone           |
| LFB1-AKONT      | Reconciliation acct |
| LFBK-BANKN      | Bank Account        |



# Account Determination: Automatic Posting to Defined Accounts

Posting Transaction Edit Goto Extras Utilities(M) System Help

**Maintain FI Configuration: Automatic Posting - Procedures**

Group  Goods/invoices receipt clearing

Procedures

| Description                    | Transaction | Account determ.                     |
|--------------------------------|-------------|-------------------------------------|
| Invoiced but not yet delivered | BNG         | <input checked="" type="checkbox"/> |
| Delivered but not yet invoiced | GNB         | <input checked="" type="checkbox"/> |

Enter Chart of Accounts

Chart of Accounts

✓ ✗

SAP | OBYP | suse10sap16 | OVR

Posting Transaction Edit Goto Extras Utilities(M)

**Maintain FI Configuration: Automatic Posting - Accounts**

Posting Key Procedures

Chart of Accounts CAUS Chart of accounts - United States

Transaction BNG Invoiced but not yet delivered

Account assignment

| Reconciliat... | Adjustme... | Targ.acct |
|----------------|-------------|-----------|
| 191000         | 191101      | 191199    |
| 191100         | 191101      | 191199    |

Position

SAP | OBYP | suse10sap16 | OVR

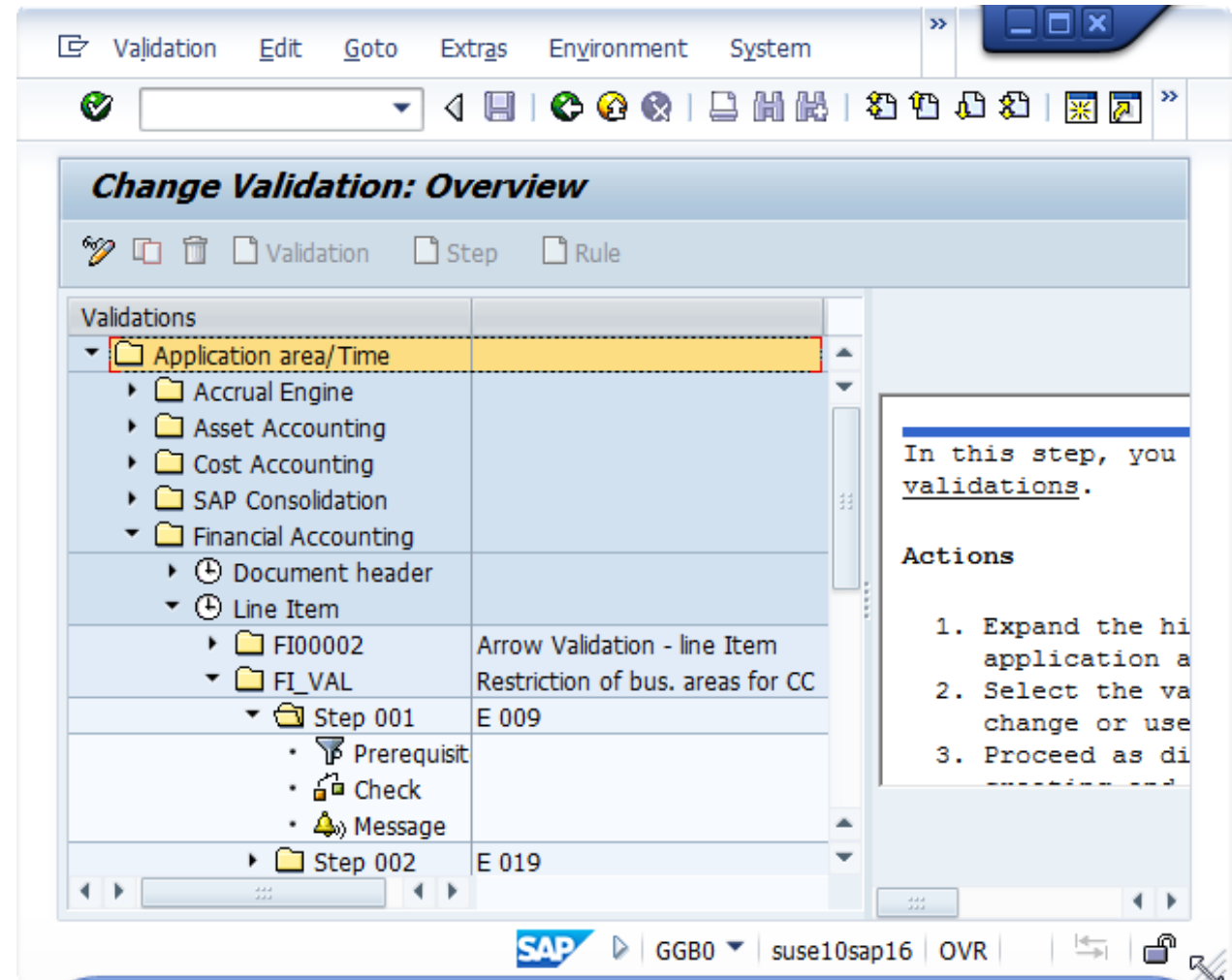
# Data Validation Rules

Powerful functionality for simple-to-complex testing of data entry

Defined via transaction GGB0

Example tests may include:

- Verifying that a specific company code is posting to only authorized business areas during document posting
- Ensuring the general ledger description field contains reasonable text (e.g. text length exceeds a specified number of characters)
- Checking that entries in excess of expectations for a specific account are legitimate (e.g., a multi-million dollar entry to reserves for an insurance company may be appropriate, but a multi-million dollar entry to prepaid expense may not).
- Warning on transaction postings to accounts marked for deletion



# OB32: Preventing Field Changes After Posting

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**Change View "Document Change Rules": Details**

 New Entries     

Field name:  Bank Account

**Rule is valid for ...**

|               |                                |                                       |
|---------------|--------------------------------|---------------------------------------|
| Account Type  | <input type="text" value="D"/> | Customer line items                   |
| Transact.type | <input type="text"/>           | Payments, invoices, credit memos, ... |
| Company Code  | <input type="text"/>           | In all company codes                  |

**Possibility of changing the field**

☐ Field Can Be Changed

**Stipulations for changing**

- ☐ Posting period not closed
- ☐ Line item not cleared
- ☐ Customer Debit or Vendor Credit
- ☐ No invoice-related credit memo
- ☐ No credit memo from down payment

# Audit-Relevant R2R Transactions

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**FS03 – View GL account master**

**FS04 – View changes to GL accounts**

- Environment > Multiple Display

**FB03 – View accounting documents**

**FB04 – View changes to accounting documents**

**AS03 – View asset master**

**S\_ALR\_87012289 – Compact Document Journal**

**S\_P00\_07000008 – Bank Changes (Treasury)**

**S\_ALR\_87012342 – Gaps in Document Numbers**

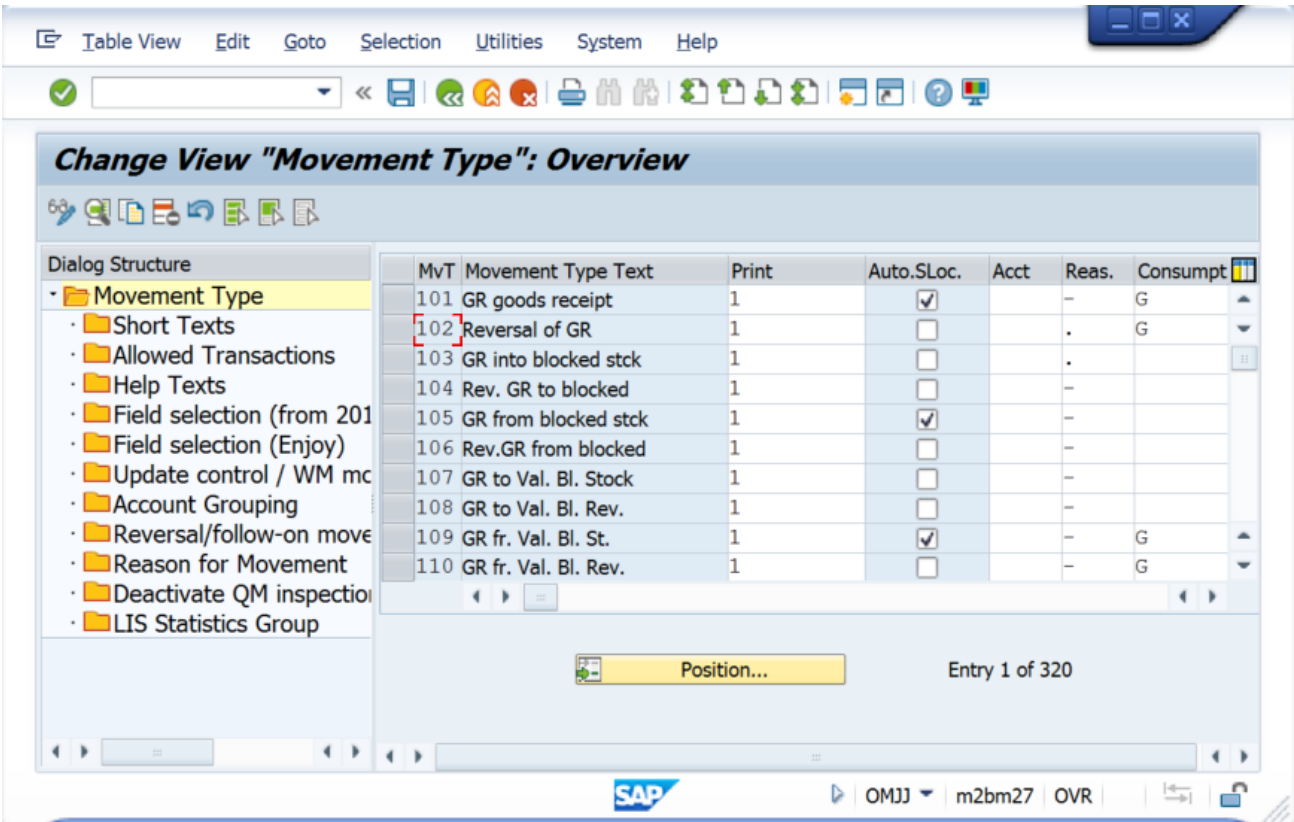
# Purchase-to-Pay Cycle

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# MM: Movement type screen 1

Defined in the IMG or directly in transaction OMJJ  
Custom movement types start with a 9, Y, or Z



# MM: Movement Type screen 2

Key configuration elements include:

- Account control
- RevGR despite IR
- Create Sloc. Automat.
- Automatic PO

**Change View "Movement Type": Details**

Movement Type: 901 GI internal c.center

**Entry Control**

|                                         |                          |                                           |                          |
|-----------------------------------------|--------------------------|-------------------------------------------|--------------------------|
| Print item                              | <input type="checkbox"/> | Check SLExp.date                          | <input type="checkbox"/> |
| Selection parameter                     | <input type="text"/>     | Account control                           | <input type="checkbox"/> |
| Classif.batches                         | <input type="checkbox"/> | Control Reason                            | -                        |
| Create New Batch                        | <input type="checkbox"/> | Stck determination rule                   | <input type="text"/>     |
| <input type="checkbox"/> Ext.classific. |                          | <input type="checkbox"/> RevGR despite IR |                          |

**Updating Control**

|                                                          |                                |   |
|----------------------------------------------------------|--------------------------------|---|
| <input type="checkbox"/> Create SLoc. automat.           | Statistically relev.           | 2 |
| <input checked="" type="checkbox"/> Ind. rqmts reduction | Consumption posting            | R |
| <input type="checkbox"/> Generate ph.inv.doc.            | <input type="checkbox"/> Store |   |
| <input type="checkbox"/> Automatic PO                    |                                |   |

**Internal Control (Please Do Not Change)**

|                                               |                     |                          |
|-----------------------------------------------|---------------------|--------------------------|
| <input type="checkbox"/> Rev. mvmnt type ind. | Debit/Credit Ind.   | H                        |
| <input type="checkbox"/> CostElem account     | Reserv. cat.        | K                        |
| Mvt type category                             | GR blocked stock    | <input type="checkbox"/> |
|                                               | Direction Indicator | <input type="checkbox"/> |

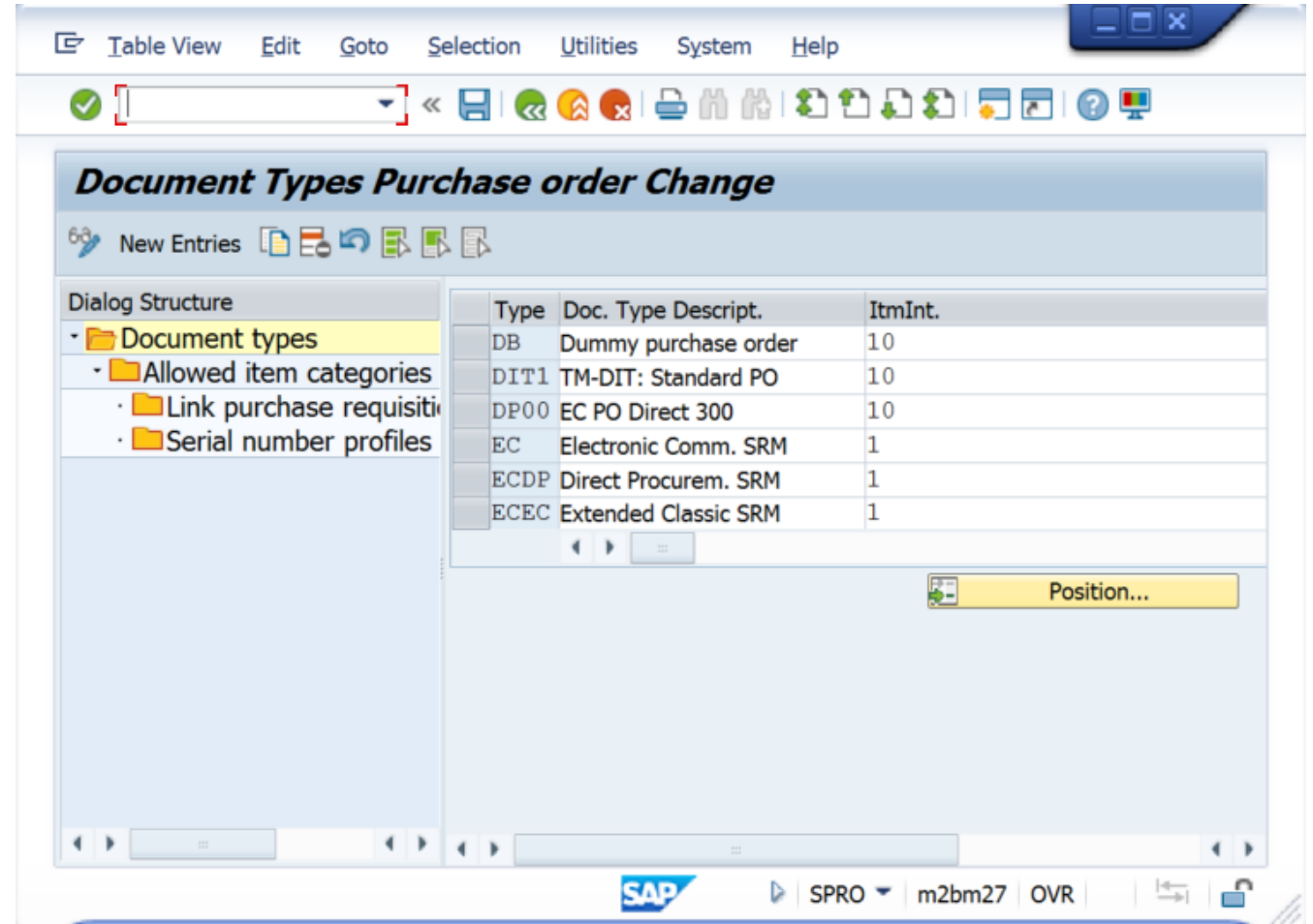
Position...

# MM: Purchasing document type

Defined in the IMG or directly in transaction OLIB

Key configuration elements include:

- Number range assignment
- Field selection key (must be maintained, can be maintained, hidden, display)
- Stock transfer flag (auto-adoption of vendor info)





# Important Configuration: P2P

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## Evaluation

- **Plants**
- **Storage Locations**
- **Movement Types**
- **Purchasing Organization**
- **Purchasing Group**
- **Purchasing Document Types**

## Transaction

- **OX10**
- **OX09 & OMJ1**
- **OMJJ**
- **OX08**
- **OME4**
- **OLIB**

# Purchase price tolerances

SAP allows you to establish tolerances upon PO creation, that compare the PO item price to the valuation prices stored in the material master

- If exceeded, results in warning or error message depending on configuration

## Ability to set absolute and % limits

- When both limits are defined, SAP will use the lower value

## Set in IMG: Materials Management > Purchase Order > Set Tolerance Limits for Price Variance

### PE Price Variance

- Tolerance for PO line item price compared to valuation price in the material master
- Absolute and % values
- Resulting message no. 207

### SE Maximum cash discount deduction

- Tolerance for cash discount % entered on PO
- % only

**Change View "Tolerance Limits": Overview**

New Entries

|  | CoCd | Company Name      | TIKy | Description                            |
|--|------|-------------------|------|----------------------------------------|
|  | 0001 | SAP A.G.          | PE   | Price variance: purchasing             |
|  | 0001 | SAP A.G.          | SE   | Max. cash disc. deduction (purchasing) |
|  | 0003 | SAP US (IS-HT-SW) | PE   | Price variance: purchasing             |
|  | 0003 | SAP US (IS-HT-SW) | SE   | Max. cash disc. deduction (purchasing) |
|  | 1710 | Company Code 1710 | PE   | Price variance: purchasing             |
|  | 1710 | Company Code 1710 | SE   | Max. cash disc. deduction (purchasing) |

|               |      |                            |
|---------------|------|----------------------------|
| Tolerance Key | PE   | Price variance: purchasing |
| Company Code  | 0001 | SAP A.G.                   |
| Amounts In    | EUR  | European Euro              |

**Lower Limit**

**Absolute**  
☒ Do Not Check  
☐ Check Limit  
Value

**Percentage**  
☐ Do Not Check  
☒ Check Limit  
Tolerance Limit %

**Upper Limit**

**Absolute**  
☒ Do Not Check  
☐ Check Limit  
Value

**Percentage**  
☐ Do Not Check  
☒ Check Limit  
Tolerance Limit %

# 3-way match tolerances

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## **SAP allows you to establish payment tolerances**

- Depending on the type of tolerance key:
  - upper bounds, prevent overpayment
  - lower bounds, prevent underpayment

## **Ability to set absolute and % limits**

- When both limits are defined, SAP will use the lower value

## **If outside of tolerance, transaction will be blocked and can be released by:**

- Resolving the condition that created the block
- User with security authorizations allowing the release of blocks

# OMRI: Invoice item quantity check

Quantity-related tolerances require that goods receipt checking be enabled for invoice verification

- Done by Item Category within company codes

Regardless of the values for quantity-related tolerance keys, if goods receipt has not been activated, the tolerance will not be considered

Change View "Invoice Verification: Amount Check": Overview

New Entries

|  | CoCd | Company Name      | I | Text for Item Cat. | Goods receipt |                                     |
|--|------|-------------------|---|--------------------|---------------|-------------------------------------|
|  | 1710 | Company Code 1710 |   | Standard           |               | <input type="checkbox"/>            |
|  | 1710 | Company Code 1710 |   | Standard           |               | <input checked="" type="checkbox"/> |
|  |      |                   |   |                    |               |                                     |
|  |      |                   |   |                    |               |                                     |

Standard

B Limit

L Subcontracting

M Material unknown

S Third-party

T Text

U Stock transfer

W Material group

D Service

E Enhanced Limits

C Stock prov.by cust.

P Return.trans.pack.

# Tolerance keys

Table View Edit Goto Selection Utilities(M)

Change View "Tolerance Limits": Overview

New Entries

| CoCd | Company Name   | TlKy | Description                             |
|------|----------------|------|-----------------------------------------|
| 0005 | IDES AG NEW GL | AN   | Amount for item without order reference |
| 0005 | IDES AG NEW GL | AP   | Amount for item with order reference    |
| 0005 | IDES AG NEW GL | BD   | Form small differences automatically    |
| 0005 | IDES AG NEW GL | BR   | Percentage OPUn variance (IR before GR  |
| 0005 | IDES AG NEW GL | BW   | Percentage OPUn variance (GR before IR  |
| 0005 | IDES AG NEW GL | DQ   | Exceed amount: quantity variance        |
| 0005 | IDES AG NEW GL | KW   | Var. from condition value               |

Position... Entry 1 of 1,558

SAP OMR6 suse10sap16 OVR

- Established in OMR6
- Defined by Company Code

# Tolerance key PP

|               |      |                    |
|---------------|------|--------------------|
| Tolerance key | PP   | Price variance     |
| Company Code  | 0006 | IDES US INC New GL |
| Amounts in    | USD  | American Dollar    |

Lower limit

Absolute

☐ Do not check  
☒ Check limit  
Val. 20.00

Percentage

☐ Do not check  
☒ Check limit  
Tolerance limit % 20.00

Upper limit

Absolute

☐ Do not check  
☒ Check limit  
Val. 10.00

Percentage

☐ Do not check  
☒ Check limit  
Tolerance limit % 5.00

## Price Variance

SAP determines the difference between invoice price and order price for each item and compares this variance to the absolute and percentage limits defined

# Tolerance key DQ

Tolerance key  Exceed amount: quantity variance  
Company Code  IDES US INC New GL  
Amounts in  American Dollar

## Lower limit

### Absolute

- ☒ Do not check  
☐ Check limit

Val.

### Percentage

- ☒ Do not check  
☐ Check limit

Tolerance limit %

## Upper limit

### Absolute

- ☐ Do not check  
☒ Check limit

Val.

### Percentage

- ☒ Do not check  
☐ Check limit

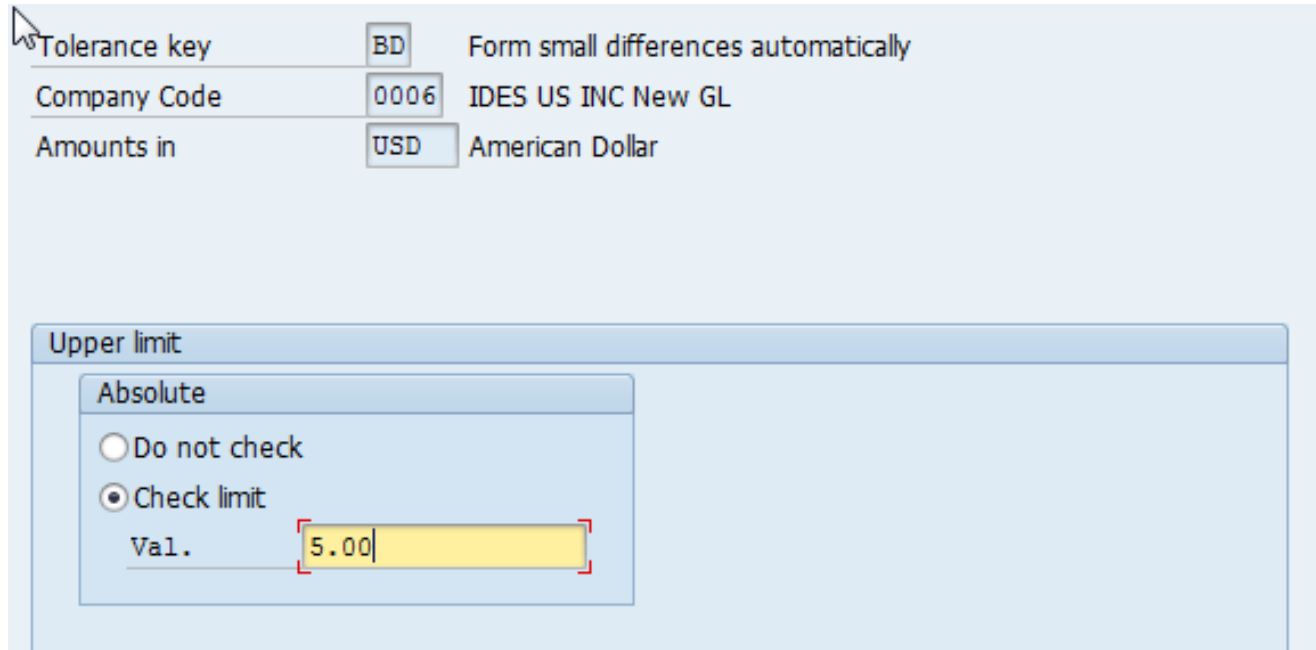
Tolerance limit %

## Exceed Amount Quantity Variance

**Multiplies the order price and the difference between:**

- what was invoiced and what was received (if goods receipt has taken place)
- what was invoiced vs. what was ordered (if goods have not been received)

# Tolerance key BD



The screenshot shows the SAP configuration screen for Tolerance key BD. It includes fields for Company Code (0006) and Amounts in (USD). Below these is a section for the Upper limit, which is set to Absolute and Check limit, with a value of 5.00.

|               |      |                                      |
|---------------|------|--------------------------------------|
| Tolerance key | BD   | Form small differences automatically |
| Company Code  | 0006 | IDES US INC New GL                   |
| Amounts in    | USD  | American Dollar                      |

**Upper limit**

**Absolute**  
☐ Do not check  
☒ Check limit  
Val.

## Form Small Differences Automatically

Balance of the invoice (Invoice value less PO value) compared against the defined upper limit–SAP posts the difference, if under the upper limit, to “Expense/Income from Small Differences.”



# Other keys

---

**AN:** Amount for item without order reference

**AP:** Amount for item with order reference

**BR:** Percentage OPUn Variance (IR before GR)

**BW:** Percentage OPUn Variance (GR before IR)

**DW:** Quantity Variance when GR Qty = Zero

**KW:** Variance from Condition Value

**LA:** Purchase order: limit amount

**LD:** Purchase order: time limit exceeded

**PC:** Price variance for contract

**PS:** Price Variance – Estimated Price

**ST:** Date Variance (price x days)

**VP:** Moving Average Price Variance

# Duplicate invoice checking

Set in IMG or transaction OMRDC

Applies to Logistics invoices only (FI invoice check is not customizable)

- Reference document number field must contain data, or check skipped
- Vendor must have duplicate invoice flag set

**SAP will always check for same Business Partner #, Amount, and Currency**

- Through customizing, can also check company code, reference document number, and invoice date

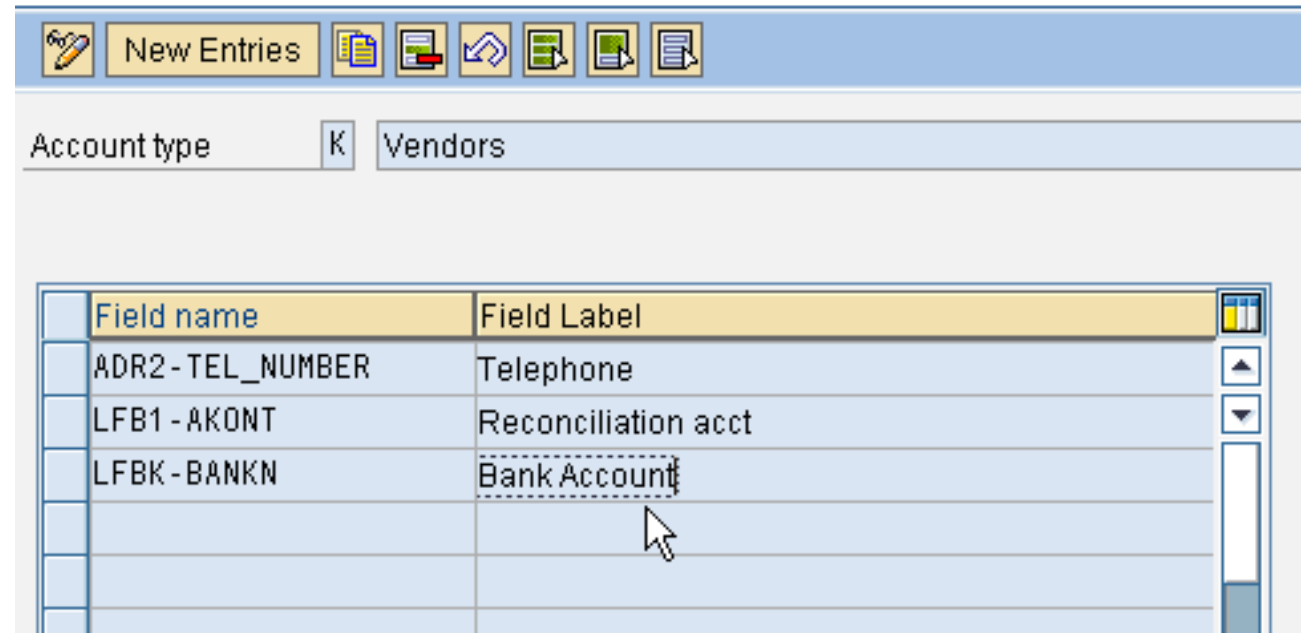
| Display View "Duplicate Invoice Check": Overview |                           |                                     |                                     |                                     |  |
|--------------------------------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|--|
|                                                  |                           |                                     |                                     |                                     |  |
| Duplicate Invoice Check                          |                           |                                     |                                     |                                     |  |
| CoC...                                           | Name                      | Check co. code                      | Check reference                     | Check inv. date                     |  |
| 2821                                             | BestRun US MaterialLedger | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 2900                                             | BestRun Schweden          | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |  |
| 3000                                             | BestRun US                | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |  |
| 3010                                             | Euro Subsidiary - Belgium | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |  |
| 3033                                             | ACME Corporation          | <input type="checkbox"/>            | <input type="checkbox"/>            | <input type="checkbox"/>            |  |

# Dual control over sensitive fields

SAP “dual control” setting places a block on payment transactions whenever a field defined as being sensitive is changed

- Can only be removed by a user ID other than the ID that changed the data

## Change View "Sensitive Fields": Overview



| Field name      | Field Label         |
|-----------------|---------------------|
| ADR2-TEL_NUMBER | Telephone           |
| LFB1-AKONT      | Reconciliation acct |
| LFBK-BANKN      | Bank Account        |
|                 |                     |
|                 |                     |
|                 |                     |

# Release Strategies

## Change View "Release Strategies: Classification"

Object

Release group 01 Rel. Strategy EH EKH Mgr. over \$1,000

Class Type 032 Release strategy

Values for Class FRG\_EBAN - Object 01 EH

General

| Characteristic Description    | Value                |
|-------------------------------|----------------------|
| Account assignment category   | Cost center          |
| Material Group                | Material Group 001   |
| Plant                         | Plant 3000           |
| Purchasing group              | EH                   |
| Requirement tracking number   |                      |
| Total value of item           | > 10000,00 USD       |
| Purchase requisition document | Purchase requisition |
|                               |                      |
|                               |                      |
|                               |                      |

Search, Print, Copy, Paste, Delete, Undo, Redo, Inconsistent

- Release strategies define purchasing limits and flow
- There is a lot of complexity in the release strategies
  - E.g. if a scenario is not met by a release strategy, then anyone with relevant purchasing authorizations can purchase an unlimited amount with that scenario

# Account assignment – key settings

## Transaction OME9

Goods Receipt and Invoice Receipt flags mean each is expected

“...Ind. Firm” flag ensures that purchasing documents with line items related to that account assignment category cannot turn off the requirement for a GR or IR

**Change View "Account Assignment Categories": Details**

New Entries

Acct Assignment Cat.

A Asset

Detailed information

☐ Acct.assg.changeable

☒ AA Chgable at IR

☐ Derive acct. assgt.

☐ Del.CstsSep.

☒ Goods receipt

☒ GR Ind. Firm

Consumption posting

Account Modification

ID: AcctAssgt Scrn

Special Stock

A

2

Distribution

Partial invoice

1

2

☐ GR non-valuated

☐ GR NonVal. Firm

☒ Invoice receipt

☒ IR Ind. Firm

Multiple account ass

Fields

| Field Label     | Mand.Ent.                        | Opt.Entry                        | Display               | Hidden                           |
|-----------------|----------------------------------|----------------------------------|-----------------------|----------------------------------|
| Asset           | <input checked="" type="radio"/> | <input type="radio"/>            | <input type="radio"/> | <input type="radio"/>            |
| Asset Subnumber | <input type="radio"/>            | <input checked="" type="radio"/> | <input type="radio"/> | <input type="radio"/>            |
| Business Area   | <input type="radio"/>            | <input type="radio"/>            | <input type="radio"/> | <input checked="" type="radio"/> |

# Browsing the vendor master file

---

## Key display transactions

### In SAP S/4HANA, transaction BP

- Display in BP role:
  - “Business Partner (Gen.)” for general data
  - “Supplier (Fin. Accounting) for company code specific data

### In ECC

- FK03 (Central + Company-Code)
- MK03 (Central + Purchasing Organization)
- XK03 (All)

## Browsing the vendor master file, continued...

The screenshot displays the SAP Vendor Master File interface for Business Partner EWM17-SU01, identified as EWM Supplier 01 / Atlanta GA 30344. The 'Display in BP role' is set to 'Supplier (Fin.Accounting)'. The 'Company Code' section includes fields for 'Company Code', 'Customer', and 'Vendor' (EWM17-SU01). Below this, the 'Vendor: Account Management' tab is active, showing a list of fields: 'Reconciliation acct', 'Head office', 'Sort key', 'Subsidy Indicator', 'Authorization Group', 'Planning Group', 'Release Group', 'Minority Indicator', and 'Certification Date'. The fields 'Reconciliation acct', 'Authorization Group', and 'Release Group' are highlighted with red rectangles.

| Company Code |            |
|--------------|------------|
| Company Code |            |
| Customer     |            |
| Vendor       | EWM17-SU01 |

Vendor: Account Management | Vendor: Payment Transactions | Vendor: Correspondence

| Account Management  |  |
|---------------------|--|
| Reconciliation acct |  |
| Head office         |  |
| Sort key            |  |
| Subsidy Indicator   |  |
| Authorization Group |  |
| Planning Group      |  |
| Release Group       |  |
| Minority Indicator  |  |
| Certification Date  |  |

Every vendor expected to have invoices/payments should have a reconciliation account defined

Authorization group can be used to determine which user IDs are allowed to work with the vendor

Release group is used for release strategy configuration

# Browsing the vendor master file, continued...

**Change Organization: EWM17-SU01, role Supplier (Fin.Accounting)**

Business Partner: EWM17-SU01 EWM Supplier 01 / Atlanta GA 30344  
Change in BP role: Supplier (Fin.Accounting) (Maintaine...)

Address Address Overview Identification Control Payment Transactions Status Legal Data Vendor: General Data Vendor: Tax Data Vendor:

Authorization Group  
Group key

Additional General Data  
Repetition  
DteLimit ext.ID  
Train station  
Origin Acceptance

Payment Transactions  
DME indicator  
Instruction Key  
Payee in Document  
Alternative Payee 17300031

Payee in Document is the highest-risk field in ECC, but works differently in SAP S/4HANA

Alternative Payee is another high-risk field, but must reference an existing business partner



# Purchase Order Display: ME23N

Standard PO 4500017791 Vendor T-K500A01 Motolux GmbH Gr.01 Doc. date 11/04/2016

Delivery/Invo... Conditions Texts Address Communication Partners Additional Data Org. Data Status Payment Processing

Payment Terms ZB01 Currency EUR  
Payment in 14 days 3.000 % Exchange Rate 1.00000 ☐ Exch. Rate Fixed  
Payment in 30 days 2.000 %  
Payment in 45 days net  
Incoterms EXW ☐ GR Message

| S... | Itm | A | I | Material  | Short Text                     | PO Quantity | OUn | C | Deliv. Date | Net Price | Curre... | Per | OPU |
|------|-----|---|---|-----------|--------------------------------|-------------|-----|---|-------------|-----------|----------|-----|-----|
|      | 10  |   |   | T-M500U02 | Standard-Rücklicht Uli 02      | 1,000       | PC  | D | 12/07/2016  | 0.50      | EUR      | 1   | PC  |
|      | 20  |   |   | T-M500U02 | Standard-Rücklicht Uli 02      | 100         | PC  | D | 11/14/2016  | 0.50      | EUR      | 1   | PC  |
|      | 30  |   |   | T-M500U01 | Standard Rücklicht - Kurztext. | 10          | PC  | D | 11/15/2016  | 10.00     | EUR      | 1   | PC  |

Item [ 10 ] T-M500U02 , Standard-Rücklicht Uli 02

Material D... Quantities/Weights Delivery Schedule Delivery Invoice Conditions Account Assignment Purchase Order History Texts C

Material group 003 ☐ IUID-Relevant Revision Level  
Vendor mat. no. EAN/UPC  
Vendor sub-range  
Batch Vendor Batch ☒ InfoUpdate

# Goods Receipt Display: MIGO

In SAP S/4HANA, MIGO replaces MB03 as the transaction used to display a goods receipt

- Auditors should be restricted to the 03 (display) activity

Display Material Document 5000000485 2016

Gene... Vendor Doc. info

Document Date 11/14/2016 Delivery Note Vendor Motolux GmbH Gr.01  
Posting Date 11/14/2016 Bill of Lading HeaderText  
☐ Individual Slip GR/GI Slip No.

| Line | Mat. Short Text           | Qty in UnE | EUn | SLoc          | Batch | Valuation Ty... | M... | D Stock Type   |
|------|---------------------------|------------|-----|---------------|-------|-----------------|------|----------------|
| 1    | Standard-Rücklicht Uli 02 | 100        | PC  | Materiallager |       |                 | 101  | + Unrestricted |

Mater... Quantity Where Purchase Order Data Partner Account Assignment

Material Standard-Rücklicht Uli 02 T-M500U02  
Vendor Material No.  
Material Group 003

# Logistics Invoice Display: MIR4

Enter the Invoice Document Number and Fiscal Year

Click Display Document

**Display Invoice Document**

 Display Document

Invoice Document No.

5105609212

Fiscal Year

2016

Transaction

Invoice

Diff. Posting

Not Applicable

5105609212

2016



Basic D...

Payment

Details

Tax

Contacts

Note

Invoice date

10/24/2016

Reference

RA-A144

Posting Date

10/24/2016

Amount

7,700.00

EUR

☐ Calculate tax

Tax amount

700.00

1I (Input tax 10%)

Text

Company Code

1000 BestRun Germany Frankfurt

Lot No.

Vendor FEET-44

Firma

Feet Vendor 44

Gutenbergstrasse 14

D-64289 DARMSTADT

 06151898989



PO Refere...

G/L Account

Material

Contract Reference

Layout

| Item | Amount   | Quantity | Or...                                                                                 | Purchase Or...                                                                                   | Item | PO Text      |
|------|----------|----------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|------|--------------|
| 1    | 7,000.00 | 100 PAI  |  |  4500017789 | 10   | Let it be 44 |

# Other Key Audit-Relevant Transactions

---

**XK03 – Business partner master where role = Supplier**

**XK04 – Changes to Vendors**

- Environment > Multiple Display

**(Sales Order, Delivery Document, and Billing document display transactions listed earlier)**

# Order-to-Cash Cycle

---



# Sales Document Setup, Screen 1

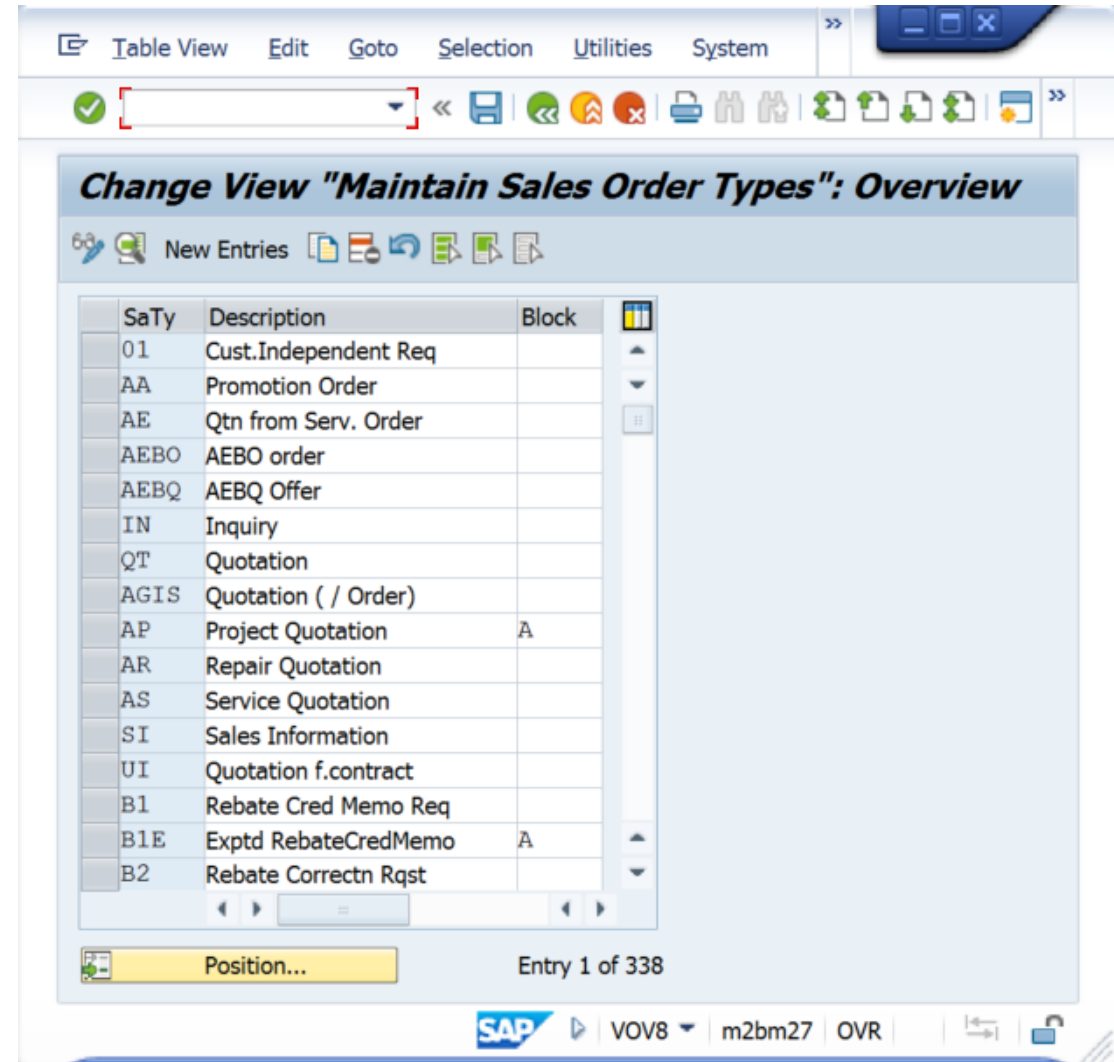
Defined in the IMG or directly in transaction VOV8

Provided by SAP, but custom types also possible

- Start with a Y or a Z

Blocking indicators:

- A
  - Only automatic creation allowed...no manual creation
- X
  - blocked for posting



# Sales Document Setup, Screen 2

## Key configuration elements include:

- Number range assignment
- Reference mandatory
- Check Credit Limit
- Commitment date
  - Not maintained
  - Agreed delivery time only
  - First confirmation date
  - Best confirmation date saved up to now
- Incompleteness procedure
- Delivery block
- Shipping condition
  - Overrides customer master file entry
- Billing block

Table View Edit Goto Selection Utilities System Help

Change View "Maintain Sales Order Types": Details

New Entries

Sales Document Type: GCTA **Standard Order**

SD document categ.: C

Indicator: ☐

Sales document block: ☐

Number systems

|                       |    |                    |    |
|-----------------------|----|--------------------|----|
| No. range int. assgt. | 01 | Item no. increment | 10 |
| No. range ext. assgt. | 02 | Sub-item increment | 10 |

General control

|                     |                          |                                                      |                          |
|---------------------|--------------------------|------------------------------------------------------|--------------------------|
| Reference mandatory | <input type="checkbox"/> | Material entry type                                  | <input type="checkbox"/> |
| Check division      | 2                        | <input checked="" type="checkbox"/> Item division    |                          |
| Probability         | 100                      | <input checked="" type="checkbox"/> Read info record |                          |
| Check credit limit  | <input type="checkbox"/> | Check purch. order no                                | <input type="checkbox"/> |
| Credit group        |                          | <input type="checkbox"/> Enter PO number             |                          |
| Output application  | V1                       | Commitment date                                      | <input type="checkbox"/> |

Transaction flow

|                       |    |             |                                              |                          |
|-----------------------|----|-------------|----------------------------------------------|--------------------------|
| Screen sequence grp.  | AU | Sales Order | Display Range                                | UALL                     |
| Incompl. proced.      | 11 | Sales Order | FCode for overv. scr.                        | UER1                     |
| Transaction group     | 0  | Sales order | Quotation messages                           | <input type="checkbox"/> |
| Doc. pric. procedure  | A  |             | Outline agrmt mess.                          | <input type="checkbox"/> |
| Status profile        |    |             | Message: Mast. contr.                        | <input type="checkbox"/> |
| Alt. sales doc. type1 |    |             | ProdAttr. messages                           | A                        |
| Alt. sales doc. type2 |    |             | <input type="checkbox"/> Incomplet. messages |                          |
| Variant               |    |             |                                              |                          |

Scheduling Agreement

|                     |                          |                |                          |
|---------------------|--------------------------|----------------|--------------------------|
| Corr. delivery type | <input type="checkbox"/> | Delivery block | <input type="checkbox"/> |
| Usage               | <input type="checkbox"/> |                |                          |
| MRP for DivSchType  | <input type="checkbox"/> |                |                          |

Shipping

|                     |                          |          |                    |                          |
|---------------------|--------------------------|----------|--------------------|--------------------------|
| Delivery type       | LF                       | Delivery | Immediate delivery | <input type="checkbox"/> |
| Delivery block      | <input type="checkbox"/> |          |                    |                          |
| Shipping conditions |                          |          |                    |                          |
| ShipCostInfoProfile |                          |          |                    |                          |

Billing

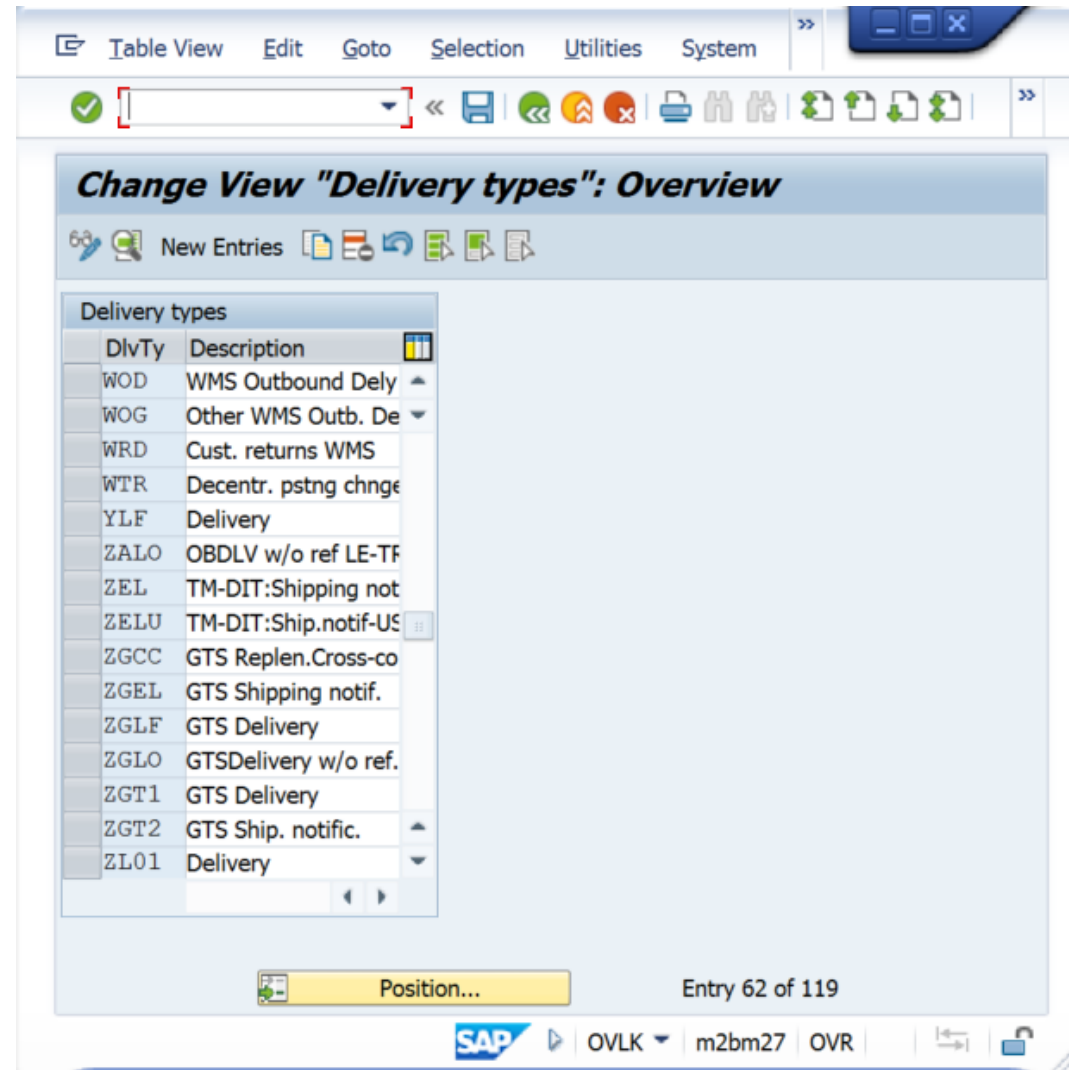
|                       |                          |                      |                      |      |
|-----------------------|--------------------------|----------------------|----------------------|------|
| Dlv-rel. billing type | F2                       | Invoice (F2)         | CndType line items   | EK02 |
| Order-rel. bill. type | F2                       | Invoice (F2)         | Billing plan type    |      |
| Intercomp. bill. type | IV                       | Intercompany billing | Paymt guarant. proc. | 01   |
| Billing block         | <input type="checkbox"/> |                      | Paymt card plan type | 03   |

# Delivery Document Setup, Screen 1

Defined in the IMG or directly in transaction OVLK

Provided by SAP, but custom types also possible

- Start with a Y or a Z





# Delivery Document Setup, Screen 2

Key configuration elements include:

- Number range assignment
- Order Required
- Default order type
- Partner Determination Procedure

|                                                          |                                            |                                                        |
|----------------------------------------------------------|--------------------------------------------|--------------------------------------------------------|
| Delivery Type                                            | LF                                         | Delivery                                               |
| Document cat.                                            | J                                          | Delivery                                               |
| Number Systems                                           |                                            |                                                        |
| NR int. assgt.                                           | 17                                         | ItemNoIncrement 10                                     |
| No. range ext.                                           | 18                                         |                                                        |
| Order Reference                                          |                                            |                                                        |
| Order required                                           | Sales order required                       |                                                        |
| Default ord.ty.                                          | DL                                         | Order Type Sched ItemRequirement 202 Order w IndpdntIt |
| Document Content                                         |                                            |                                                        |
| Stor.loc.rule                                            | MARE                                       | OutputDet.Proc. V10000                                 |
| TextDetermProc.                                          | 02                                         | Output Type LD00                                       |
| Doc.stats.group                                          |                                            | Application V2                                         |
| Route determin.                                          | New route determination without check      |                                                        |
| <input checked="" type="checkbox"/> Delivry Split - WhNo | PartnDet.Proc. ODCD                        |                                                        |
| <input type="checkbox"/> Delivery Split Part.            | Rescheduling                               |                                                        |
| <input type="checkbox"/> Automatic packing               | Distrbtn Mode Distribution Control By Ware |                                                        |
| <input type="checkbox"/> Gen. pack.matl item             |                                            |                                                        |
| Transaction Flow                                         |                                            |                                                        |
| Screen seq.grp                                           | LF                                         | Standard text                                          |
| Display Range                                            | All items                                  |                                                        |

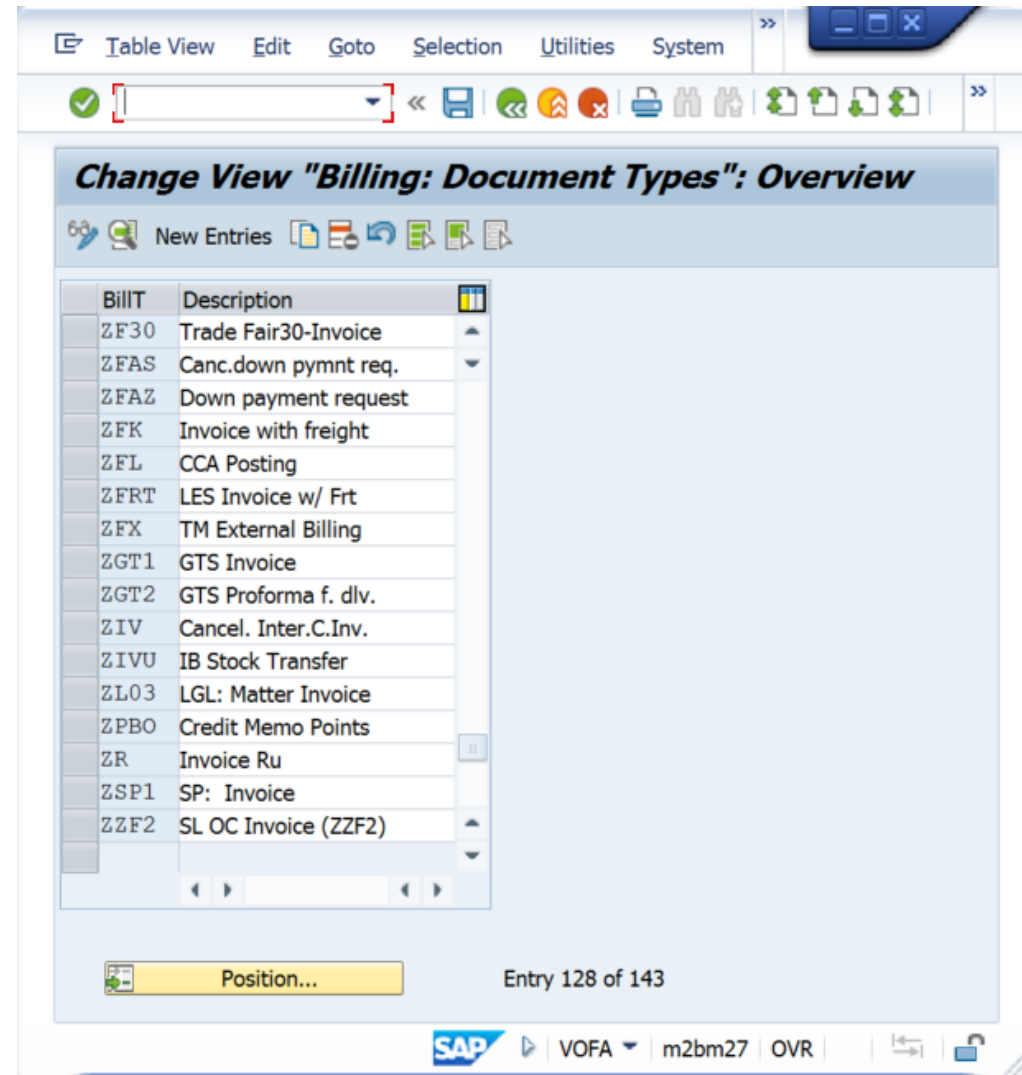
|                                                             |
|-------------------------------------------------------------|
| Order Reference                                             |
| Order required                                              |
| Sales order required                                        |
| No preceding documents required                             |
| Sales order required                                        |
| Purchase order required                                     |
| Delivery for subcontracting                                 |
| Project required                                            |
| Stock transfer w/o previous activity                        |
| Return delivery to vendor                                   |
| Goods movement through inb.deliv. / post.chge /outb. deliv. |
| Delivery from PP interface (work order)                     |
| Posting change with delivery                                |

# Billing Document Setup, Screen 1

Defined in the IMG or directly in transaction VOFA

Provided by SAP, but custom types also possible

- Start with a Y or a Z



# SD: Billing Document Setup, Screen 2

## Key configuration elements include:

- Number range assignment
- Posting Block flag
- Negative posting flag
- Cancellation billing type
- Cancellation copy requirements
  - Cancellation
  - Reconciliation account
  - Cash settlement
  - Payment cards
- Document price procedure

**Change View "Billing: Document Types": Details**

New Entries

Billing Type: ZFL CCA Posting Created by: [Redacted]

Number systems

No.range int.assgt. 19 Item no.increment

General control

SD document categ. M Invoice ☐ Posting Block

Doc. Cat. Extension

Transaction group 7 Billing documents ☒ Statistics

Billing category

Document Type DR Customer invoice

Negative posting No negative posting

Branch/Head office Customer=Payer/Branch=sold-to party

Credit memo w/ValDat No

Invoice list type LR Invoice list

Rebate settlement ☐ ☒ Rel.for rebate

Standard text

Cancellation

Cancell.billing type S1 Invoice Cancellation

Copying requirements

Reference number

Assignment Number

Account assignment/pricing

AcctDetermProc. KOFI00 Account Determination

Doc. pric. procedure A Standard

Acc. det. rec. acc. KOFIAB Standard rec. account determ.

Acc. det. cash. set.

Acc. det. pay. cards A00001 Standard

Output/partners/texts

Output determ.proc. V10000 Billing Output Application V3

Item output proc.

Output Type RD00 Invoice

Header partners FK Billing Document

Item partners FP Billing Item

TextDetermProcedure 03 Billing header

Text determ.proc.itm 03 Billing item

☐ Delivery text

# Important Configuration: O2C

---

## Evaluation

- Sales Organizations
- Distribution Channels
- Sales Division
- Sales Document Type
- Delivery Document Type
- Billing Document Type

## Transaction

- OVX5
- OVXI
- OVXB
- VOV8
- OVLK
- VOFA

# Define Credit Checks

Defined in OVAK

Associated with sales order types

Options from strongest to weakest: DCBA

### Change View "Sales Document Types - Credit Limit Check": Overview

| SaTy | Description          | Check credit | Credit group |
|------|----------------------|--------------|--------------|
| 01   | Cust.Independent Req |              |              |
| AA   | Promotion Order      |              |              |
| AE   | Qtn from Serv. Order |              |              |
| AEBO | Standard order       |              |              |
| AEBO | Offer                |              |              |
| IN   | Inquiry              |              |              |
| QT   | Quotation            |              |              |
| AGIS | Quotation (/ Order)  | D            | 01           |
| AP   | Project Quotation    |              |              |
| AR   | Repair Quotation     |              |              |
| AS   | Service Quotation    |              |              |
| SI   | Sales Information    |              |              |
| UI   | Quotation f.contract |              |              |
| B1   | Rebate Cred Memo Req |              |              |
| B1E  | Exptd RebateCredMemo |              |              |
| B2   | Rebate Correctn Rqst |              |              |
| B2E  | Rebate P.Correctn Rt |              |              |

Check credit limit (2) 5 Entries Found

| Check credit li ... | Short text                                        |
|---------------------|---------------------------------------------------|
|                     | No credit limit check                             |
| A                   | Run simple credit limit check and warning message |
| B                   | Run simple credit limit check and error message   |
| C                   | Run simple credit limit check and delivery block  |
| D                   | Credit management: Automatic credit control       |

# OVA8: Automatic Credit Control

“Released documents are still unchecked” section indicates behavior if an order that previously-passed credit checking is changed

## Reactions:

- blank = no message
- A & C = warning
- B & D = error

Can call out to SAP Credit Management (FIN-FSCM-CR) using a BAdi

**Change View "View for Maintenance of Automatic Credit Control": Detail**

New Entries

|      |     |    |                               |       |        |
|------|-----|----|-------------------------------|-------|--------|
| CCAr | RkC | CG | Credit control                | Curr. | Update |
| 1000 | E   | 01 | Very High Default Risk Orders | USD   | 000012 |

|                                     |                                        |
|-------------------------------------|----------------------------------------|
| Document controlling                | Released documents are still unchecked |
| No credit check                     | Deviation in %                         |
| <input type="checkbox"/> Item check | Number of days                         |
|                                     | 5                                      |
|                                     | 10                                     |

Checks

|                                          |   |
|------------------------------------------|---|
| Reaction Status/Block                    |   |
| <input type="checkbox"/> SAP Credit Mngt | A |

Credit check: System reaction (warning, error) (1) 5 Entries ...

| System reaction | Short Descript.                                            |
|-----------------|------------------------------------------------------------|
|                 | No message                                                 |
| A               | Warning                                                    |
| B               | Error message                                              |
| C               | Like A + value by which the credit limit has been exceeded |
| D               | Like B + value by which the credit limit has been exceeded |

# Extending Credit Checking to Goods Issue / Delivery

T-Code OVAD

Defining a credit group for the Delivery Document Type extends credit checking past the time of the sales order

- Credit may have changed if time between order and delivery is large

The screenshot shows the SAP OVAD transaction interface. The title bar reads "Change View 'Delivery Types - Credit Limit Check': Ov...". Below the title bar is a toolbar with various icons. The main area contains a table with the following data:

| DlvTy | Description          | Dlv.credit group | GI credit group |
|-------|----------------------|------------------|-----------------|
| BV    | Cash Sale            |                  |                 |
| DIG   | Inb.deliv.gds mvmnt  |                  |                 |
| DOG   | Outb.deliv.gds mvmnt |                  |                 |
| DTR   | Central postng chnge |                  |                 |
| EG    | Rough GR             |                  |                 |
| EL    | Inbound delivery     |                  |                 |
| HID   | Inbnd dlv. HU mvmnt  |                  |                 |
| HOD   | Outb.deliv.GI mvmnt  | 03               | 02              |
| HTP   | Deliv.for post.chge  |                  |                 |
| JF    | Outbound delivery IN |                  |                 |

At the bottom of the table, there is a "Position..." button and the text "Entry 1 of 41". The SAP logo and navigation bar are visible at the very bottom.

# Reference Documents Mandatory

T-Code VOV8

Requires reference to another Sales Order document

Default value is blank

Should be changed post go-live for sales order types, particularly credits and returns

## Change View "Maintain Sales Order Types": Details

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |                                                      |                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|------------------------------------------------------|--------------------------|
|  New Entries      |                          |                                                      |                          |
| Sales Document Type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Z620                     | Credit Memo CRM                                      |                          |
| SD document categ.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | K                        | Sales document block <input type="checkbox"/>        |                          |
| Indicator                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/> |                                                      |                          |
| Number systems                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                          |                                                      |                          |
| No.range int.assgt.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 13                       | Item no.increment                                    | 10                       |
| No. range ext. assg.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 14                       | Sub-item increment                                   | <input type="text"/>     |
| General control                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                          |                                                      |                          |
| Reference mandatory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | M                        | Material entry type                                  | <input type="checkbox"/> |
| Check division                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <input type="checkbox"/> | <input checked="" type="checkbox"/> Item division    |                          |
| Probability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 100                      | <input checked="" type="checkbox"/> Read info record |                          |
| Check credit limit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <input type="checkbox"/> | Check purch.order no                                 | <input type="checkbox"/> |
| Credit group                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <input type="checkbox"/> | <input type="checkbox"/> Enter PO number             |                          |
| Output application                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | V1                       | Commitment date                                      | <input type="checkbox"/> |



# Incompleteness Procedures, Screens 1-3

Defined in the IMG and various transactions like OVA2

Fields listed on screen 3 show up on the incompleteness log

- Those checked with a warning also give a message at entry if the field is left blank

**Display View "Groups": Overview**

Dialog Structure

- Groups
- Procedures
- Fields

Incompletion groups

| Group | Description         |
|-------|---------------------|
| A     | Sales - Header      |
| B     | Sales - Item        |
| C     | Sales - Sched. Line |

Error group: B

Procedures

| InProc | Description          |
|--------|----------------------|
| 20     | Standard Item        |
| 21     | Credit/Deb.Memo Item |
| 22     | Sched.Agreement Item |
| 23     | Qty Contract Item    |
| 24     | Free of Charge Item  |
| 25     | Service Item         |
| 26     | Free of charge serv. |

Dialog Structure

- Groups
- Procedures
- Fields

Error proc. 26

Incompletion fields

| Table | Fld name | Description    | Scr. | Status | Warning                             | Seq. |
|-------|----------|----------------|------|--------|-------------------------------------|------|
| VBAP  | ARKTX    | Description    | PKAU | 04     | <input type="checkbox"/>            | 0    |
| VBAP  | CUOBJ    | Configuration  | POCO | 01     | <input type="checkbox"/>            | 0    |
| VBAP  | KWMENG   | Order Quantity | PKAU | 04     | <input checked="" type="checkbox"/> | 0    |
| VBAP  | PRSOK    | Pricing        | PKON | 06     | <input type="checkbox"/>            | 0    |
| VBAP  | WERKS    | Plant          | PDE2 | 02     | <input type="checkbox"/>            | 0    |

# Sales Order > Billing Copy Control, Screens 1-3

Copy control configuration defines what Sales Document fields are copied to Billing Documents

Set in transaction VTFA

Dialog Structure

- Header
- Item

| Tgt  | Billing Type | Source | SalesDocType         |
|------|--------------|--------|----------------------|
| CBF2 | BEV Invoice  | PS2    | PS: Billing Request  |
| CBF2 | BEV Invoice  | OR     | Standard Order       |
| CBF2 | BEV Invoice  | TAV    | Standard Order (VMT) |

Dialog Structure

- Header
- Item

|                     |      |                |
|---------------------|------|----------------|
| Target billing type | CBF2 | BEV Invoice    |
| From SalesDoc Type  | OR   | Standard Order |

Item

| ItmCt | Description          |
|-------|----------------------|
| TAD   | Service              |
| TADC  | Configurable Service |
| TAG   | Generic Article      |

| Target             |             | Source             |                      |
|--------------------|-------------|--------------------|----------------------|
| Target Bill. Type  | CBF2        | Ref. SalesDoc Type | OR                   |
|                    | BEV Invoice |                    | Standard Order       |
| Item Cat. Proposal |             | Item Category      | TADC                 |
|                    |             |                    | Configurable Service |

Copy

|                      |     |                     |                      |   |
|----------------------|-----|---------------------|----------------------|---|
| Copying requirements | 002 | Item/order-related  | Billing quantity     | A |
| Data VBRK/VBRP       | 001 | Inv. Split (sample) | Pos./neg. quantity   | + |
|                      |     |                     | Pricing type         | G |
|                      |     |                     | PricingExchRate type |   |
|                      |     |                     | Price source         |   |

| Billing quantity Short Descript. |                                                   |
|----------------------------------|---------------------------------------------------|
| A                                | Order quantity less invoiced quantity             |
| B                                | Delivery quantity less invoiced quantity          |
| C                                | Order quantity                                    |
| D                                | Delivery quantity                                 |
| E                                | Goods receipt quantity less invoiced quantity     |
| F                                | Invoice receipt quantity less invoiced quantity   |
| G                                | Cumulative batch quantity minus invoiced quantity |
| H                                | Cumul.batch quantity                              |
| I                                | Purchase quantity minus quantity already billed   |

# Delivery > Billing Copy Control, Screens 1-3

Copy control configuration defines what Delivery Document fields are copied to Billing Documents

Set in transaction VTFL

**Display View "Header": Overview**

Dialog Structure

- Header
- Item

| Tgt  | Billing Type | Source | Delivery type        |
|------|--------------|--------|----------------------|
| CBF2 | BEV Invoice  | CBLR   | BEV Returns Delivery |
| CBF2 | BEV Invoice  | LF     | Delivery             |

Dialog Structure

- Header
- Item

Target billing type: CBF2 BEV Invoice

From delivery type: LF Delivery

| ItmCt | Description          |
|-------|----------------------|
| TAMA  | Delivery Order Item  |
| TAN   | Standard Item        |
| TANN  | Free of Charge Item  |
| TANQ  | CRM Quot.-> Standard |
| TAO   | Milestone billing    |

| Target            |             | Source             |               |
|-------------------|-------------|--------------------|---------------|
| Target Bill. Type | CBF2        | From Delivery Type | LF            |
|                   | BEV Invoice |                    | Delivery      |
|                   |             | Item Category      | TAN           |
|                   |             |                    | Standard Item |

| Copy                 |     |                     |                                        |
|----------------------|-----|---------------------|----------------------------------------|
| Copying requirements | 004 | Deliv-related item  | Billing quantity                       |
| Data VBRK/VBRP       | 001 | Inv. Split (sample) | Pos./neg. quantity                     |
|                      |     |                     | Pricing type                           |
|                      |     |                     | PricingExchRate type                   |
|                      |     |                     | <input type="checkbox"/> Cumulate cost |
|                      |     |                     | Price source                           |

| Pricing type | Short Descript.                                          |
|--------------|----------------------------------------------------------|
| A            | Copy price components and redetermine scales             |
| B            | Carry out new pricing                                    |
| C            | Copy manual pricing elements and redetermine the others  |
| D            | Copy pricing elements unchanged                          |
| E            | Adopt price components and fix values                    |
| F            | Copy pricing elements, turn value and fix                |
| G            | Copy pricing elements unchanged and redetermine taxes    |
| H            | Redetermine freight conditions                           |
| I            | Redetermine rebate conditions                            |
| J            | Redetermine confirmed purch. net price / value (KNTYP=d) |
| K            | Adopt price components and cose. Redetermine taxes.      |
| M            | Copy pricing elements, turn value                        |
| N            | Transfer pricing components unchanged, new cost          |
| O            | Redetermine variant conditions (KNTYP=O)                 |
| Q            | Redetermine calculation conditions (KNTYP=Q)             |
| R            | Apply Price Parts and Bonus Conditions                   |
| U            | Redetermine precious metal conditions (KNTYP=U)          |
| X            | Customer reserve X                                       |
| Y            | Customer reserve Y                                       |
| Z            | Customer reserve Z                                       |
| 1            | Customer reserve 1                                       |
| 2            | Customer reserve 2                                       |

# Example Sales Document Flow

---

Environment >  
Document Flow  
from the main menu of any sales order

Double-clicking on an item goes to that document

| Business partner 0000002141 Jaspers Computers                                                                                                                                                   |            |           |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----------|--|
|                                                                                                              |            |           |  |
| Document                                                                                                                                                                                        | On         | Status    |  |
| ·   Rush Order 0000005352 | 02/24/1998 | Completed |  |
| ·  Delivery 0080003749                                                                                       | 02/24/1998 | Completed |  |
| ·  Picking request 19980224                                                                                  | 02/23/1998 | Completed |  |
| ·  GD goods issue:delvy 0049007079                                                                           | 02/24/1998 | complete  |  |
| ·  Invoice (F2) 0090005632                                                                                   | 02/24/1998 | Completed |  |
| ·  Accounting document 0100007862                                                                            | 02/24/1998 | Cleared   |  |

# Sales Order Display: Sales Tab: VA03

## Key settings:

- Delivery block
- Billing Block
- Payment Terms
- Pricing date
- Incoterms

|               |              |                                                            |            |     |
|---------------|--------------|------------------------------------------------------------|------------|-----|
| Rush Order    | 5352         | Net value                                                  | 386,864.00 | DEM |
| Sold-To Party | 2141         | Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln |            |     |
| Ship-To Party | 2141         | Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln |            |     |
| PO Number     | JC-TR1-02356 | PO date                                                    | 02/24/1998 |     |

|       |               |             |                |             |          |                      |
|-------|---------------|-------------|----------------|-------------|----------|----------------------|
| Sa... | Item overview | Item detail | Ordering party | Procurement | Shipping | Reason for rejection |
|-------|---------------|-------------|----------------|-------------|----------|----------------------|

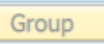
  

|                                        |      |                       |               |              |
|----------------------------------------|------|-----------------------|---------------|--------------|
| Req. deliv.date                        | D    | 02/24/1998            | Deliver.Plant |              |
| <input type="checkbox"/> Complete dlv. |      |                       | Total Weight  | 3,448.300 KG |
| Delivery block                         |      |                       | Volume        | 4.275 M3     |
| Billing block                          |      |                       | Pricing date  | 02/24/1998   |
| Payment card                           |      |                       | Exp.date      |              |
| Card Verif.Code                        |      |                       |               |              |
| Payment terms                          | ZB01 | 14 Days 3%, 30/2%, .. | Incoterms     | CFR Köln     |
| Order reason                           |      |                       |               |              |

| All items |          |                |    |                      |                          |                        |  |
|-----------|----------|----------------|----|----------------------|--------------------------|------------------------|--|
| Item      | Material | Order Quantity | Un | Description          | S                        | Customer Material Numb |  |
|           | 10M-05   | 25             | PC | Flatscreen LE 50 P   | <input type="checkbox"/> |                        |  |
|           | 20M-06   | 30             | PC | Flatscreen MS 1460 P | <input type="checkbox"/> |                        |  |



# Sales Order Display: Item Overview Tab: VA03

Key fields on the right (off screen)

- Billing Date
- Account Assignment Group

Rush Order 5352 Net value 386,864.00 DEM

Sold-To Party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

Ship-To Party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

PO Number JC-TR1-02356 PO date 02/24/1998

Sa... Item overview Item detail Ordering party Procurement Shipping Reason for rejection

Req. deliv.date D 02/24/1998 Deliver.Plant

All items

| Item | Material | Order Quantity | Un | Description          | S                        | Customer Material Numb |
|------|----------|----------------|----|----------------------|--------------------------|------------------------|
|      | 10M-05   | 25             | PC | Flatscreen LE 50 P   | <input type="checkbox"/> |                        |
|      | 20M-06   | 30             | PC | Flatscreen MS 1460 P | <input type="checkbox"/> |                        |
|      | 30M-07   | 26             | PC | Flatscreen LE 64P    | <input type="checkbox"/> |                        |
|      | 40M-08   | 20             | PC | Flatscreen MS 1575P  | <input type="checkbox"/> |                        |
|      | 50M-09   | 27             | PC | Flatscreen MS 1585   | <input type="checkbox"/> |                        |
|      | 60M-10   | 33             | PC | Flatscreen MS 1775P  | <input type="checkbox"/> |                        |
|      | 70M-11   | 33             | PC | Flatscreen MS 1785P  | <input type="checkbox"/> |                        |
|      | 80M-02   | 1              | PC | Sunny Xa1            | <input type="checkbox"/> |                        |

Group

# Delivery Display: Header, Processing Tab: VL03N

## Key settings:

- Billing Date
- Goods issue flag
- Billing docs flag
- POD Status

Ship-to party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

Processi... Picking Loading Global Trade Management Shipment Foreign Trade/Customs Financi...

**Dates**

|                 |            |        |                |                  |
|-----------------|------------|--------|----------------|------------------|
| Picking         | 02/24/1998 | 00:0.. | Billing Date   | 02/24/1998       |
| Trans. Planning | 02/24/1998 | 00:00  | Billing date   |                  |
| Loading         | 02/24/1998 | 00:00  |                |                  |
| Planned GI      | 02/24/1998 | 00:0.. | Actual GI Date | 02/24/1998 00:00 |
| Delivery Date   | 02/24/1998 | 08:30  |                |                  |

 Scheduling

**Overall Status**

|                 |                        |            |                                            |
|-----------------|------------------------|------------|--------------------------------------------|
| Document Status | ✓ Checked              |            |                                            |
| Picking         | C Fully picked         | TransPlnng | A Open transp.planning                     |
| WM Activities   | No WM trnsf ord reqd   | Dec. Whse  | Not Relevant                               |
| Confirmation    | C Fully confirm PickRq |            | <input type="checkbox"/> Change Management |
| Pack            | Packing not required   | POD status | Not Relevant                               |
| Goods Issue     | C Completed            | IntcoBill  | Not Relevant                               |
| Bill.Docs.      | C Fully invoiced       | Credit     | Not performed                              |

# Delivery Display: Header, Picking Tab: VL03N

---

Ship-to party 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln

Processi... Picking Loading Global Trade Management Shipment Foreign Trade/Customs Financi...

**Status**

|                 |                          |                      |           |                                            |
|-----------------|--------------------------|----------------------|-----------|--------------------------------------------|
| Pick. deadline  | 02/24/1998               | 00:0..               |           |                                            |
| OvrllPickStatus | C                        | Fully picked         | Dec. Whse | <input type="checkbox"/> Not Relevant      |
| OverallWMStatus | <input type="checkbox"/> | No WM trnsf ord reqd |           | <input type="checkbox"/> Change Management |
| Confirmation    | C                        | Fully confirm PickRq |           |                                            |

**Warehouse**

|                 |  |            |                          |
|-----------------|--|------------|--------------------------|
| Warehouse No.   |  |            |                          |
| Staging Area    |  |            |                          |
| PickedItmLocat. |  | Split ind. | <input type="checkbox"/> |

**Pack**

|                |                          |                      |
|----------------|--------------------------|----------------------|
| No.of packages | 0                        |                      |
| Packing status | <input type="checkbox"/> | Packing not required |

**Weight and volume**

|              |           |    |
|--------------|-----------|----|
| Total Weight | 3,448.300 | KG |
| Net weight   | 3,448.300 |    |
| Volume       | 4.275     | M3 |



# Delivery Display: Item, Processing Tab: VL03N

## Key Settings

- Goods issue status
- POD flag
- POD differences
- Billing Doc status

Item 10 | Item category TAN | Standard Item  
Material M-05 | Flatscreen LE 50 P

Processi... | Material | Batch Split | Picking | Global Trade Management | Loading and Shipment | For

**Item status**

|               |                                     |                      |
|---------------|-------------------------------------|----------------------|
| Picking       | <input checked="" type="checkbox"/> | Fully picked         |
| WM activities | <input type="checkbox"/>            | No WM trnsf ord reqd |
| Confirmation  | <input checked="" type="checkbox"/> | Fully confirm PickRq |
| Pack          | <input type="checkbox"/>            | Packing not required |
| Goods issue   | <input checked="" type="checkbox"/> | Completed            |
| POD           | <input type="checkbox"/>            | Not Relevant         |
| Billing Doc.  | <input checked="" type="checkbox"/> | Fully invoiced       |

POD differences

Interco.BS ☐ Not Relevant

**Quality inspection**

|                |   |
|----------------|---|
| Inspection Lot | 0 |
| Partial lot    | 0 |

**Marketing**

|           |  |
|-----------|--|
| Promotion |  |
|-----------|--|

# Delivery Display: Item, Picking Tab: VL03N

## Key settings:

- Over. Tolerance
- Under. Tolerance
- Unlimited delivery flag
- Picking Status

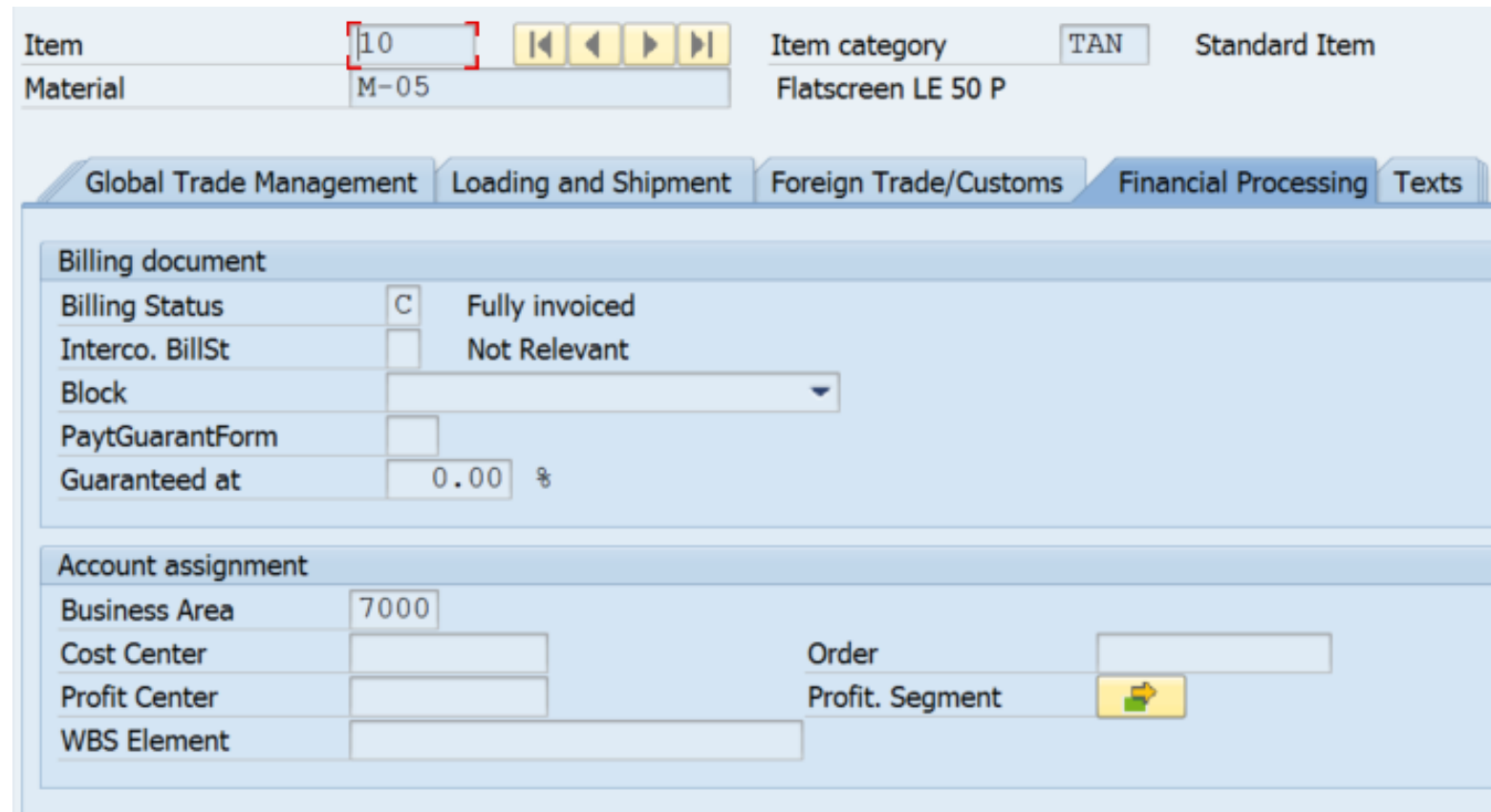
The screenshot displays the SAP VL03N 'Delivery Display: Item, Picking Tab'. The interface is organized into several sections:

- Item Header:** Item number '10' is highlighted with a red box. Material 'M-05' is shown below it. Item category is 'TAN' and the item is a 'Standard Item'. The description 'Flatscreen LE 50 P' is visible.
- Navigation Tabs:** 'Processi...', 'Material', 'Batch Split', 'Picking' (active), 'Global Trade Management', 'Loading and Shipment', and 'Foreig...'.
- Quantities and weights:** A table-like section with fields for 'Pick quantity' (25), 'Dlv.quantity' (25), 'Conversion' (1), 'Gross weight' (425), 'Net weight' (425), and 'Volume' (4.125). Units like 'PC', 'KG', and 'M3' are specified.
- Material:** Fields for 'Batch' (empty), 'Trans. Group' (0001), 'On palettes' (checked), 'Stor.cond.' (empty), 'Temp.conds' (empty), and 'DGProfile' (empty).
- Warehouse:** Fields for 'Mat.Avail.Date' (02/24/1998), 'Pick.stat' (C), 'WM status' (empty), 'Plant' (1200), and 'Stor. Location' (0001). The status 'Fully picked' and 'No WM trnsf ord reqd' are displayed.

# Delivery Display: Item, Financial Processing Tab: VL03N

## Key settings:

- Billing status
- Billing block flag
- Account Assignment Info (as relevant)



The screenshot shows the SAP VL03N Delivery Display interface, specifically the Financial Processing tab. The top section contains fields for Item (10), Material (M-05), Item category (TAN), and Standard Item (Flatscreen LE 50 P). Below this is a tabbed interface with five tabs: Global Trade Management, Loading and Shipment, Foreign Trade/Customs, Financial Processing (selected), and Texts. The Financial Processing tab is divided into two main sections: Billing document and Account assignment. The Billing document section includes fields for Billing Status (C, Fully invoiced), Interco. BillSt (Not Relevant), Block (dropdown), PaytGuarantForm, and Guaranteed at (0.00 %). The Account assignment section includes fields for Business Area (7000), Cost Center, Profit Center, WBS Element, Order, and Profit. Segment (with a green arrow icon).

| Item |      | Item category      |               |
|------|------|--------------------|---------------|
| 10   | M-05 | TAN                | Standard Item |
|      |      | Flatscreen LE 50 P |               |

| Global Trade Management   |      | Loading and Shipment |  | Foreign Trade/Customs |  | Financial Processing |  | Texts |  |
|---------------------------|------|----------------------|--|-----------------------|--|----------------------|--|-------|--|
| <b>Billing document</b>   |      |                      |  |                       |  |                      |  |       |  |
| Billing Status            | C    | Fully invoiced       |  |                       |  |                      |  |       |  |
| Interco. BillSt           |      | Not Relevant         |  |                       |  |                      |  |       |  |
| Block                     | ▼    |                      |  |                       |  |                      |  |       |  |
| PaytGuarantForm           |      |                      |  |                       |  |                      |  |       |  |
| Guaranteed at             | 0.00 | %                    |  |                       |  |                      |  |       |  |
| <b>Account assignment</b> |      |                      |  |                       |  |                      |  |       |  |
| Business Area             | 7000 |                      |  |                       |  |                      |  |       |  |
| Cost Center               |      | Order                |  |                       |  |                      |  |       |  |
| Profit Center             |      | Profit. Segment      |  | ➡                     |  |                      |  |       |  |
| WBS Element               |      |                      |  |                       |  |                      |  |       |  |

# Invoice Document: VF03

Scrolling to the right displays the reference document field, containing the delivery document ID

**Invoice (F2) 90005632 (F2) Display: Overview of Billing Items**

Accounting Billing documents

Invoice (F2) 90005632 Net Value 386,864.00 DEM  
Payer 2141 Jaspers Computers / Georg-Beyer-Strasse 78 / D-51061 Koeln  
Billing Date 02/24/1998

| Item | Description          | Billed Quantity | SU   | Net value | Material |
|------|----------------------|-----------------|------|-----------|----------|
| 10   | Flatscreen LE 50 P   |                 | 25PC | 22,000.00 | M-05     |
| 20   | Flatscreen MS 1460 P |                 | 30PC | 50,400.00 | M-06     |
| 30   | Flatscreen LE 64P    |                 | 26PC | 36,452.00 | M-07     |
| 40   | Flatscreen MS 1575P  |                 | 20PC | 43,960.00 | M-08     |
| 50   | Flatscreen MS 1585   |                 | 27PC | 63,504.00 | M-09     |
| 60   | Flatscreen MS 1775P  |                 | 33PC | 81,774.00 | M-10     |
| 70   | Flatscreen MS 1785P  |                 | 33PC | 86,856.00 | M-11     |
| 80   | Sunny Xa1            |                 | 1PC  | 1,918.00  | M-02     |

SAP VF03 m2bm27 OVR

# Invoice Document: Accounting Overview

## Accounting document flow for customer billing similar to flow for vendor invoices



# Display Document: Data Entry View


Taxes
Display Currency

## Data Entry View

|                 |              |                |                          |              |      |
|-----------------|--------------|----------------|--------------------------|--------------|------|
| Document Number | 100007862    | Company Code   | 1000                     | Fiscal Year  | 1998 |
| Document Date   | 02/24/1998   | Posting Date   | 02/24/1998               | Period       | 2    |
| Reference       | JC-TR1-02356 | Cross-Comp.No. |                          |              |      |
| Currency        | DEM          | Texts exist    | <input type="checkbox"/> | Ledger Group |      |



| CoCd | Item | PK | S | Account | Description          | Amount     | Curr. | Text | Tx | Cost Center |
|------|------|----|---|---------|----------------------|------------|-------|------|----|-------------|
| 1000 | 1    | 01 |   | 2141    | Jaspers Computers    | 444,893.60 | DEM   |      | A1 |             |
| 1000 | 3    | 50 |   | 175000  | Output tax           | 58,029.60- | DEM   |      | A1 |             |
| 1000 | 11   | 50 |   | 230051  | Gain/loss Euro conv. | 0.00       | DEM   |      |    |             |

< >


FB03
m2bm27
OVR

# Key Audit-Relevant Transactions

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**XD03 – Business partner master where role = Customer**

**XD04 – Changes to Customers**

- Environment > Multiple Display

**VK33 – Display Conditions**

**VK13 – Changes to Conditions**

- Environment > Changes > Change Report

**UKM\_MALUS\_DSP – Credit Limit Utilization**

(Sales Order, Delivery Document, and Billing document display transactions listed earlier)

# Focus Areas

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## Commonly missed by implementation teams

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- Dual Control over Sensitive Fields
- Data Validation Rules
- Inventory adjustment tolerances
- Document type mandatory reference
- Price control mandatory setting

### Related Risk / Benefit

- Fraudulent or erroneous entry/change to high-risk vendor or customer master data fields
- Journal Entry data entry mistakes
- Inventory count data entry mistake
- Erroneous/fraudulent credit memo, return, or other adjustment-type transactions
- Inappropriate/inconsistent inventory valuation



## Commonly missed by implementation teams, continued...

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- Project budget warnings and error messages
- Minimum/maximum useful lives + negative depreciation flag
- Evaluated receipts settlement
- Company Code Productive Indicator

### Related Risk / Benefit

- Project budgets exceeded without approval
- Asset depreciation erroneously calculated due to user input error
- Costly invoice processing for high-volume trusted vendors
- Deletion programs wiping out accounting-relevant data with no audit trail

# Other areas of external audit focus

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Price x Quantity

Key report testing

“How do you know?”

# Continuous Monitoring

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# The issue: False Sense of Reality

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**Traditional testing of controls often gives false sense of reality**

- Typical focus on configuration settings and signoffs
- Limited real analysis of business outcomes

**Certain business activities can make controls appear to be working at the surface level, when in actuality the intent of the control is being bypassed**

- i.e., creating a PO after an invoice comes in almost always means the three-way-match control is met

**Focused analysis can quantify exposure for management and allow for more thoughtful and fact-based decisions**

# Example 1

## AP Baseline Date Changes (Backward)

Changing the baseline date on an invoice results in a vendor being paid faster than normal

- If abused, can be a way to bypass normal payment term requirements

By Company Code

| Company Code                   | Avg of DiffDays | Number of Changes | Amount (USD)    |
|--------------------------------|-----------------|-------------------|-----------------|
| 3100 - Walmart, Inc.           | -21.1           | 688               | \$88,199,837.88 |
| SG01 - Wal-Mart Stores, Inc.   | -21.6           | 232               | \$7,472,213.58  |
| 2100 - Wal-Mart                | -31.0           | 131               | \$15,281,075.59 |
| JP02 - Wal-Mart                | -10.9           | 53                | \$81,502.44     |
| CN16 - Wal-Mart Stores (China) | -9.6            | 42                | \$65,613.84     |
| CN11 - Wal-Mart Stores (China) | -4.2            | 38                | \$188,088.57    |
| CN03 - Wal-Mart Stores (China) | -23.9           | 27                | \$409,916.01    |
| IN02 - Wal-Mart Stores (India) | -142.1          | 19                | \$104,881.24    |

Key Discussion Points: Why are data changes being made? Data entry or training issues, or something else?

By Vendor

| Vendor                             | Avg of DiffDays | Number of Changes | Amount (USD)    |
|------------------------------------|-----------------|-------------------|-----------------|
| 0000041133 - Walmart Stores, Inc.  | -25.1           | 532               | \$86,509,743.59 |
| 0000021891 - Wal-Mart Stores, Inc. | -21.6           | 232               | \$7,472,213.58  |
| 0000045028 - Wal-Mart Stores, Inc. | -2.2            | 94                | \$358,938.83    |
| 0000500888 - Wal-Mart Stores, Inc. | -9.9            | 17                | \$61,008.72     |
| 0000048831 - Wal-Mart Stores, Inc. | -1.5            | 14                | \$164,099.00    |
| 0000041170 - Wal-Mart Stores, Inc. | -39.9           | 14                | \$1,357.22      |
| 0000300100 - Wal-Mart Stores, Inc. | -3.9            | 13                | \$3,186.76      |
| 0000802727 - Wal-Mart Stores, Inc. | -6.3            | 11                | \$6,121.22      |
| 0000030268 - Wal-Mart Stores, Inc. | -1.5            | 10                | \$102,394.94    |
| 0000803143 - Wal-Mart Stores, Inc. | -4.9            | 9                 | \$663.18        |
| 0000019131 - Wal-Mart Stores, Inc. | -76.6           | 8                 | \$61,810.55     |
| 0000802462 - Wal-Mart Stores, Inc. | -289.0          | 8                 | \$4,339.50      |
| 0000500006 - Wal-Mart Stores, Inc. | -16.0           | 8                 | \$6,513.63      |
| 0000061434 - Wal-Mart Stores, Inc. | -20.3           | 7                 | \$908,800.86    |
| 0000800428 - Wal-Mart Stores, Inc. | -35.0           | 7                 | \$2,678.33      |

Actual results: Blurred content to protect sensitive client data

# Example 2

## Excessive manual removal of blocks

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The system automatically blocks transactions outside of defined tolerances

Users manually remove blocks, rather than resolve blocking conditions

Note record 2 below, where a \$95 CAD PO line item was actually paid out at almost \$97,000

| c_DiffInUSD | c_Diff_Ratio | InvAmtInUSD | PoAmtUSD | Currency | Doc Numbe  | Item Num |
|-------------|--------------|-------------|----------|----------|------------|----------|
|             |              |             |          |          |            |          |
| 188967.97   | 1,359.79 %   | 203967.97   | 15000.00 | USD      | 4502602990 | 00010    |
| 96606.68    | 101,963.45 % | 96701.52    | 94.84    | CAD      | 4502695173 | 00010    |
| 82960.00    | 262.29 %     | 134078.00   | 51118.00 | USD      | 4502721274 | 00120    |
| 67750.00    | 369.38 %     | 92900.00    | 25150.00 | USD      | 4502721274 | 00250    |

# Example 3

## ID Sharing

---

System security ensures the same user cannot perform incompatible functions

We spend millions on Segregation of Duties and Critical Access controls and monitoring processes...

- ...which are effectively bypassed if users are sharing IDs

ID logged into 2 different computers at the same time  
snapshot from August 1, at 3:59pm

| USER ID | Machine ID | IP Address    | TERMID | SERVER |
|---------|------------|---------------|--------|--------|
| CB01SVR | BNDMM1     | 172.16.65.175 | 612    |        |
| CB01SVR | JNQX4S1    | 172.16.65.216 | 58     |        |

Actual results: Blurred out to protect sensitive client data

# Example 4: Erroneous Sequencing

PO / receipt created after the invoice is received

When looking at frequency by company code, the “problem children” become apparent

- Note that this PO/invoice event is only one of many similar potential sequencing issues that result in controls “working” when they really are not

| Company c | Num of POs<br>1-100 days after<br>Invoice date |
|-----------|------------------------------------------------|
| C500      | 2117                                           |
| C300      | 1054                                           |
| C400      | 771                                            |
| C420      | 738                                            |
| C740      | 592                                            |
| C740      | 471                                            |
| C520      | 395                                            |
| C400      | 394                                            |
| C600      | 331                                            |
| C520      | 318                                            |
| C700      | 245                                            |
| C642      | 204                                            |
| C700      | 195                                            |
| C130      | 177                                            |
| C330      |                                                |

| Days before<br>PO create | PO Create dt | First invoice<br>doc date | Line Item<br>Amt | Currency |
|--------------------------|--------------|---------------------------|------------------|----------|
| a few examples...        |              |                           |                  |          |
| 41                       | 03/13/2014   | 01/31/2014                | 1800.00          | USD      |
| 41                       | 04/10/2014   | 02/28/2014                | 437.63           | USD      |
| 41                       | 04/10/2014   | 02/28/2014                | 2350.89          | USD      |
| 41                       | 04/23/2014   | 03/13/2014                | 1017.00          | MXN      |
| 41                       | 04/30/2014   | 03/20/2014                | 72.00            | GBP      |
| 41                       | 04/30/2014   | 03/20/2014                | 7439.00          | USD      |

Actual results: Blurred content to protect sensitive client data



# Example 5: Impossible Invoice “Document Dates”

The invoice document date is entered at the time of invoice entry, and is intended to represent the date on the vendor’s invoice

The fact that invoice document dates have been entered many years into the future indicates that:

- Basic data validation has not been enabled in the system
- Certain manual data quality checks are not effective

| Inv Doc Dt<br>recorded in SAP | Date invoice<br>entered in SAP | Vendor Name | Company Code | PO Doc No  | Item No |
|-------------------------------|--------------------------------|-------------|--------------|------------|---------|
| 11/22/2145                    | 02/14/2014                     | XXXXXXXXXX  | C510         | 4502536623 | 00010   |
| 12/20/2103                    | 01/15/2014                     | XXXXXXXXXX  | C510         | 4502508790 | 00080   |
| 12/11/2103                    | 01/16/2014                     | XXXXXXXXXX  | C410         | 4502533267 | 00010   |
| 12/13/2103                    | 01/09/2014                     | XXXXXXXXXX  | C510         | 4502534141 | 01340   |
| 02/18/2017                    | 02/20/2014                     | XXXXXXXXXX  | C520         | 4502579697 | 00010   |
| 07/16/2017                    | 09/29/2014                     | XXXXXXXXXX  | C340         | 4502745051 | 00010   |

Actual results: Blurred content to protect sensitive client data

## Lessons learned

---

Many of these issues are likely not being detected

- By external audits
- By most internal audits
- By current control testing procedures

Other mitigating controls might keep these from being material from a SOX perspective...

- ...but their business impact has deeper implications outside of financial reporting integrity

Specific examination is required to detect many of these

- Straightforward once one knows what to look for

# Navigating to the built-in SAP E-R diagram

After selecting a table, the “diagram” icon will show the other SAP tables related to this table

The screenshot shows the SAP Dictionary: Display Table screen. The left pane displays the 'Repository Information System' tree with 'Database Tables' selected. The right pane shows the 'Technical Settings' tab for table 'VBAK'. The 'Diagram' icon (a small grid with a red circle) is circled in red in the top toolbar. Below the toolbar, the 'Fields' tab is active, displaying a table of fields and their relationships.

| Field | Key                                 | Ini...                              | Data element | Data Type | Length | Dec |
|-------|-------------------------------------|-------------------------------------|--------------|-----------|--------|-----|
| MANDT | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | MANDT        | CLNT      | 3      |     |
| VBELN | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | VBELN_VA     | CHAR      | 10     |     |
| ERDAT | <input type="checkbox"/>            | <input type="checkbox"/>            | ERDAT        | DATS      | 8      |     |
| ERZET | <input type="checkbox"/>            | <input type="checkbox"/>            | ERZET        | TIMS      | 6      |     |
| ERNAM | <input type="checkbox"/>            | <input type="checkbox"/>            | ERNAM        | CHAR      | 12     |     |
| ANGDT | <input type="checkbox"/>            | <input type="checkbox"/>            | ANGDT_V      | DATS      | 8      |     |
| BNDT  | <input type="checkbox"/>            | <input type="checkbox"/>            | BNDT         | DATS      | 8      |     |

# Deconstructing views

## The View Flds tab shows the details

- View field is the field name in the view itself
- Table is the table that field is coming from
- Field is the field within that table
- Key indicates whether it is a key field for the view

May need to scroll left on the View Flds tab to see details

The screenshot shows the SAP Dictionary: Display View window for view V\_169G. The left pane shows the object hierarchy with 'Views' selected under 'ABAP Dictionary'. The right pane shows the 'View Flds' tab with a table of view fields.

| View field | Table | Field | P | Key                                 | Data elem. |
|------------|-------|-------|---|-------------------------------------|------------|
| MANDT      | TI69G | MANDT |   | <input checked="" type="checkbox"/> | MANDT      |
| BUKRS      | TI69G | BUKRS |   | <input checked="" type="checkbox"/> | BUKRS      |
| TOLSL      | TI69G | TOLSL |   | <input checked="" type="checkbox"/> | TOLSL      |
| WERT1      | TI69G | WERT1 |   | <input type="checkbox"/>            | WERT       |
| XW1JA      | TI69G | XW1JA |   | <input type="checkbox"/>            | XGPJA      |
| XW1NE      | TI69G | XW1NE |   | <input type="checkbox"/>            | XGPNE      |
| WERT2      | TI69G | WERT2 |   | <input type="checkbox"/>            | WERT       |
| XW2JA      | TI69G | XW2JA |   | <input type="checkbox"/>            | XGPJA      |
| XW2NE      | TI69G | XW2NE |   | <input type="checkbox"/>            | XGPNE      |
| PROZ1      | TI69G | PROZ1 |   | <input type="checkbox"/>            | PROZ       |

# A Note About Accessing Data From A Warehouse

---

**Many organizations use SAP BW as a reporting tool**

- If you have access, this is another potential starting-point
- Due to the customized nature of BW reporting, we will not discuss in detail

**For audit and compliance purposes, consider whether BW is the right source for the data you are seeking to assess**

- Often summarized (typically does not contain all transactions)
- Often cleansed (the “T” in ETL)
- Often only business data (seldom contains configuration or log data)

# SAP Queries

## Several in-SAP query transactions

- SQ01 – SAP Query
- SQVI – QuickViewer

## Both have ability to:

- Join tables manual
- Leverage SAP logical DBs

| QuickViewer: Initial Screen |                                     |                                     |               |
|-----------------------------|-------------------------------------|-------------------------------------|---------------|
| Layout mode   Execute       |                                     |                                     |               |
| Data fields                 | List ...                            | Sele...                             | Technical ... |
| ▼  Table join               | 11                                  | 4                                   |               |
| ▶  Purchasing Docu          | 6                                   | 2                                   | EKKO          |
| ▼  Vendor Master (          | 5                                   | 2                                   | LFA1          |
| • Account Number            | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | LFA1-LIFNR    |
| • Country Key               | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | LFA1-LAND1    |
| • Name 1                    | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | LFA1-NAME1    |
| • Name 2                    | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | LFA1-NAME2    |
| • Name 3                    | <input checked="" type="checkbox"/> | <input type="checkbox"/>            | LFA1-NAME3    |
| • Name 4                    | <input type="checkbox"/>            | <input type="checkbox"/>            | LFA1-NAME4    |
| • City                      | <input type="checkbox"/>            | <input type="checkbox"/>            | LFA1-ORT01    |
| • District                  | <input type="checkbox"/>            | <input type="checkbox"/>            | LFA1-ORT02    |
| • PO Box                    | <input type="checkbox"/>            | <input type="checkbox"/>            | LFA1-PFACH    |
| • P.O. Box Postal           | <input type="checkbox"/>            | <input type="checkbox"/>            | LFA1-PSTL 2   |

# SAP Queries, continued

---

Input and output will behave similar to standard SAP reports

Easy way to create simple reports without requiring ABAP coding

Security authorizations will determine ability to create or execute

**Example PO query**



Report-specific selections

|                                |                      |    |                      |                                                                                     |
|--------------------------------|----------------------|----|----------------------|-------------------------------------------------------------------------------------|
| Account Number of Vendor or Cr | <input type="text"/> | to | <input type="text"/> |  |
| Country Key                    | <input type="text"/> | to | <input type="text"/> |  |
| Company Code                   | <input type="text"/> | to | <input type="text"/> |  |
| Purchasing Document Number     | <input type="text"/> | to | <input type="text"/> |  |

Output specification

|        |                      |
|--------|----------------------|
| Layout | <input type="text"/> |
|--------|----------------------|

# Saving From SAP Is Not Always “Clean”

Excel option is actually just a delimited file

Will require cleanup in Excel

12/22/2014

Dynamic List Display

1

12/22/2014

Number of Users Selected:54

Number of Users Selected:54

| User Name    | User Type | User group | Locked | Reason | valid from | valid to |
|--------------|-----------|------------|--------|--------|------------|----------|
| HERRMANNSPAH | A Dialog  | TRAINER    |        |        | 12/31/2100 |          |
| CONNECTOR    | B System  | SUPER      |        |        |            |          |
| DDIC         | A Dialog  | SUPER      |        |        |            |          |
| DERN         | A Dialog  | SUPER      |        |        |            |          |
| M2B          | B System  | SUPER      |        |        |            |          |
| MEERWARTH    | A Dialog  | SUPER      |        |        |            |          |
| OLZOG        | A Dialog  | SUPER      |        |        |            |          |
| SAP*         | A Dialog  | SUPER      |        | ADM    |            |          |
| TDC          | A Dialog  | SUPER      |        |        |            |          |
| TRANINGSAP   | A Dialog  | SUPER      |        |        |            |          |
| WHAERLE      | A Dialog  | SUPER      |        |        |            |          |
| STUDENT001   | A Dialog  | SUPER      |        |        |            |          |
| STUDENT002   | A Dialog  | SUPER      |        |        |            |          |
| STUDENT003   | A Dialog  | SUPER      |        |        |            |          |
| STUDENT004   | A Dialog  | SUPER      |        |        |            |          |
| STUDENT005   | A Dialog  | SUPER      |        |        |            |          |

| A                           | B                           | C         | D          | E      | F      | G          | H        | I | J |  |
|-----------------------------|-----------------------------|-----------|------------|--------|--------|------------|----------|---|---|--|
| 12/22/2014                  | Dynamic List Display        |           |            |        |        | 1          |          |   |   |  |
| #####                       | Number of Users Selected:54 |           |            |        |        |            |          |   | 1 |  |
| Number of Users Selected:54 |                             |           |            |        |        |            |          |   |   |  |
| User Name                   |                             | User Type | User group | Locked | Reason | Valid from | Valid to |   |   |  |
| HERRMANNSPAH                |                             | A Dialog  | TRAINER    |        |        |            | #####    |   |   |  |
| CONNECTOR                   |                             | B System  | SUPER      |        |        |            |          |   |   |  |
| DDIC                        |                             | A Dialog  | SUPER      |        |        |            |          |   |   |  |
| DERN                        |                             | A Dialog  | SUPER      |        |        |            |          |   |   |  |
| M2B                         |                             | B System  | SUPER      |        |        |            |          |   |   |  |
| MEERWARTH                   |                             | A Dialog  | SUPER      |        |        |            |          |   |   |  |
| OLZOG                       |                             | A Dialog  | SUPER      |        |        |            |          |   |   |  |
| SAP*                        |                             | A Dialog  | SUPER      |        | ADM    |            |          |   |   |  |





# Some Files Are Simply Too Big To Save

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## Limitation in SAP

- Size of download
- Total width of all fields

## You will hit this limitation on several highly-useful tables

- ACDOCA (accounting document detail)
- CDHDR / CDPOS (Change Documents)
- MSEG (material movement line items)



# Advancing your continuous monitoring program

## SAP Process Control 12.0 Master Guide 12.0 SP17 ▼

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▼ Getting Started

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Related Documentation

Important SAP Notes

> SAP Process Control Overview

> Business Scenario of SAP Process Control

## Getting Started

SAP Process Control 12.0 is an enterprise software solution for process control management. SAP Process Control is a customizable software solution that is delivered as an add-on and is based on SAP NetWeaver AS for ABAP 7.52.

SAP Process Control enables organizations to:

- Document their control environments
- Test and assess controls
- Track issues for remediation
- Certify and report on the state and quality of process controls
- Manage policies

# Wrap Up

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# Where to Find More Information

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[https://www.sap-press.com/auditing-sap-s4hana\\_5526/](https://www.sap-press.com/auditing-sap-s4hana_5526/)

- SAP Press book on auditing SAP S/4HANA (largely also applicable to SAP ECC)

<https://store.isaca.org/s/store#/store/browse/detail/a2S4w000004KoD4EAK>

- Book: Security, Audit and Control Features SAP ERP, 4<sup>th</sup> Edition
- While focused on SAP ECC, much still relevant to S/4HANA

**Training: Audit & Security of SAP ERP and S/4HANA**

- Contact Steve.Biskie@rsmus.com

**SAP Help & SAP Notes: Search on the controls discussed in this preso**

- <http://help.sap.com>
- <https://support.sap.com/en/my-support/knowledge-base.html>

# Key Points to Take Home

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Your audit scope will depend on the audit objectives, which can vary widely

Many of the most interesting/useful SAP controls (in our opinion)

- Are not enabled by default
- Are often not raised for discussion during implementation
- May not be SOX-relevant, but instead provide operational value

Having access to browse SAP tables will make your audit much more efficient

There is not a great out-of-the-box audit role

- Starting with the Audit Information System roles (SAP\_AUDITOR) can help, although they do require cleanup

You can step into continuous auditing now, and build the case for Process Control

# Thank you! Any Questions?

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**Steve Biskie**

[Twitter.com/SteveBiskie](https://twitter.com/SteveBiskie)

[Linkedin.com/in/SteveBiskie](https://linkedin.com/in/SteveBiskie)

Please remember to complete  
your session evaluation.



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