

# ORACLE CORPORATION

## General Ledger

### Summary Templates

Author: Julie A. Strauch  
Creation Date: 2000  
Last Updated: July 17, 2002  
Version: 10.7, 11.0, 11.5

---

---

# Contents

Overview .....	1
Determine Your Summary Account Needs .....	1
Plan Your Summary Account Structure .....	1
Define Your Parent/Child Hierarchy .....	3
Define Your Rollup Groups .....	4
Assign Parents to Rollup Groups .....	6
Create Your Summary Templates .....	6
Maintain Your Summary Accounts .....	8
Table Information .....	8

---

## Overview

This document is provided for use by Oracle customers and Oracle Customer Support analysts for basic information regarding the setup and maintenance of Summary Templates.

---

## Details

A summary account is an account whose balance is the sum of balances of multiple detail accounts. Summary accounts are used to perform online summary inquiries, as well as speed the processing of financial reports, MassAllocations, and recurring journal formulas. Summary Templates are used to create summary accounts.

Although summary accounts appear similar in nature to parent accounts, there are some major differences.

### Parent Account

No Inquiry  
No Posting  
Used for Reporting  
Used for Mass Allocations

### Summary Account

Online Inquiry  
Posting  
Used for Reporting  
Used for Mass Allocations  
Budgetary Control

The process of creating summary accounts is completed in the following steps:

- Determine your summary account needs.
- Plan the summary account structure to meet your needs.
- Define your parent/child hierarchy.
- Define Rollup groups.
- Assign parents to Rollup groups.
- Create your summary template.

### Determine Your Summary Account Needs

The first step in determining your summary account needs is to consider the summary information pertinent for your reporting purposes. Summary accounts will allow you faster access to summarized balances.

You should identify the summary balances you need for online inquiries. Whether it is a summary of cash balances or the balance totals of a particular cost center across organizations, summary accounts can expedite the process of online inquiries.

Also take into consideration how you want to use summary accounts in formulas and allocations. You can use summary accounts as factors when defining journal formulas and allocations. Summary accounts may be used to reference summary balances in a recurring journal formula or to reference summary budget balances in a budget formula. In addition to this, they may be used in your allocation formula to indicate the total amount to be allocated.

### Plan Your Summary Account Structure

The next step in the summary account process is to plan your summary account structure. You want to setup your structure taking into consideration how you want to summarize your accounting information.

First, review the structure of your account segments and your informational needs. Then choose ways to summarize your accounting information that will best support these needs.

If your account segment structure looks like this:

Company.Cost Center.Account.Product.District

Here are some examples of ways you can summarize information within each segment:

- Company: A segment that indicates legal entities. You might summarize companies by major industry, such as Electronics Companies; by regions within a country, such as Eastern Companies; or by country group, such as European Companies.
- Cost Center: A segment that indicates functional areas of your business, such as Accounting, Facilities, Shipping, and so on. You might keep track of functional areas at a detailed level, but produce summary reports that group cost centers such as Accounting, Planning & Analysis and Facilities, into one division called Administration.
- Account: A segment that indicates your "natural" account, such as Cash, Accounts Payable, or Salary Expense. You will likely summarize your accounts by account type, namely your Assets, Liabilities, Equity, Revenues and Expenses. You might also summarize at a more detailed level, with summary accounts like Current Assets or Long-Term Liabilities.
- Product: A segment that indicates products. You might want to summarize products into product groups such as personal computer components, storage devices, and so on.
- District: A segment that indicates geographical locations, such as Northern California, Central Florida or Western New York. If you define segments that record data within smaller geographical areas, such as districts, you can easily summarize districts into states, or even into groups of states you can call regions.

Next decide how many summarization levels you want within each particular account segment. You may summarize your natural accounts into Assets and Liabilities, or you may want a more detailed summary, such as Current Assets, Non-Current Assets. You can also summarize products into product groups and into larger groups called product categories. Likewise, you can summarize districts into states and then into regions.

Other ideas are summarizing at different levels within an organizational segment. For example, you may decide to group your East Coast offices together, West Coast offices into another group, and Midwest offices into a third group. Each of these summary groups can then be included in separate rollup groups named Eastern States, Western States and Midwestern States respectively. Then, you may decide to combine these three groups into a higher level group, United States offices, and define a rollup group named Total Country Offices.

It may be helpful to map out your summarization levels on paper.

Indicate the segment value and description of each of the parents in your drawing. You may want to write the rollup group name or number and a description of the summary level next to each of your summarization levels. You do not need to include every parent value in a rollup group.

After considering how you want to summarize within each of your organizational segments, you may want to combine your summary views across different organizational segments. For example, if you summarize departments into divisions and districts into regions, you may wish to reference and report on divisions by region. You may decide to combine a particular summary level for one organizational segment with a different summary level for another organizational segment. For example, you may wish to reference and report on departments by region.

Note: Reporting hierarchies can also create summary relationships, achieving the same benefits of summary accounts and reorganizations are much easier.

You should use reporting hierarchies instead of summary accounts when:

- You want to easily reorganize your summary views in the future.
- Your primary use for summarization is reporting. You cannot reference reporting hierarchies in formulas, allocations or online.

Summary accounts are more useful than reporting hierarchies when:

- Your summary relationships are permanent.
- You want to use summary accounts in formulas and allocations, as well as reporting.
- You want online inquiry of these summary amounts.
- You want faster financial reporting of these summary amounts.

The last step in planning your summary account structure is to define parents for each of your account segments. It is helpful to organize your account structure so that child ranges can be easily defined for parent values. Your office expense accounts may range between 100 and 199, you would then define your parent with a range of expense values between 100 and 199.

Define Your Parent/Child Hierarchy

After reviewing your needs and careful organization of your summary account structure, the next step is to define your parent/child hierarchy

When planning your parent segment values, you should logically organize them so that the child values for the parents are all in a continuous range. Your parent value should be the first or last value in the range. For example, you can define a parent value of 1000, with child ranges of 1001 to 1999. Another choice could be using alphabetic characters for parent values. This can distinguish parent values and also provide some description.

In order to define your parent child values, navigate to the Segment Values screen, form name FNDFMSV, See Figure 1 below.

Setup/Financials/Flexfields/Key/Values

Application = General Ledger

[Find]

Choose your Title, Structure and Independent Segment from the List of Values

Figure 1

The screenshot shows the 'Segment Values' window with the following configuration:

- Value Set:  Value Set,  Key Flexfield,  Descriptive Flexfield,  Concurrent Program
- Title: Accounting Flexfield
- Structure: Corporate Accounting
- Independent Segment: Account
- Dependent Segment: (empty)
- Independent Value: (empty)
- Value Description: (empty)

The 'Values (Account)' section is active, showing a table of values:

Value	Description	Enabled	From	To	[ ]
1000	Total Assets	<input type="checkbox"/>			
1100	Cash and Short Term Equivalents	<input checked="" type="checkbox"/>			
1110	Cash	<input checked="" type="checkbox"/>			
1112	tim test	<input checked="" type="checkbox"/>			
1113	Holly expense acct	<input checked="" type="checkbox"/>			
1115	Julie's Test Account	<input checked="" type="checkbox"/>			
1130	Short Term Investments	<input checked="" type="checkbox"/>			

Buttons at the bottom: Define Child Ranges, Move Child Ranges, View Hierarchies

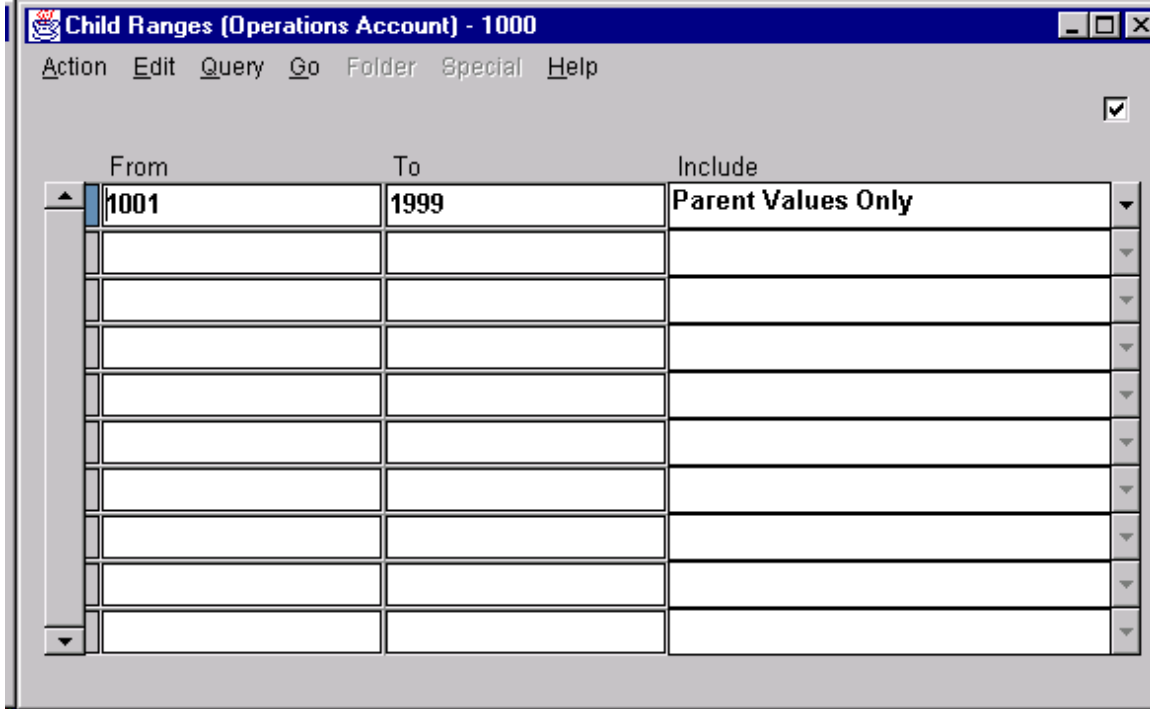
Figure 1 is an example of the values setup for the Account Type of Assets. If this were a new account segment, you would enter the Value and Description assigned to that particular account, check the [Enabled] box and tab to display

the Hierarchy Qualifiers. If this were a parent account, you would then check the [Parent] account box. You continue in this manner until all the values are listed. Save your work.

Verify that the [Allow Posting] and [Allow Budgeting] boxes are unchecked for parent values.

Once you setup your parent values, you can then assign child values. In the same screen where the values are setup you then click on the button [Define Child Ranges], see Figure 2.

Figure 2



As shown in Figure 2, you then enter your "From" and "To" ranges. Save your work. Now your parent/child hierarchy is complete.

Note: You can have a child that belongs to more than one parent as long as the child ranges are not overlapping.

### Define Your Rollup Groups

Defining rollup groups allows a little more flexibility in your summary templates. Rollup groups provide a form of intermediate information and are a collection of parent values. You may want to choose a naming or numbering method for rollup groups this is consistent for all segment values to establish a more memorable and logical rollup group structure.

Define your rollup groups in the Rollup Groups screen, form name FNDDFFMHL, see Figure 3.

Setup/Financials/Flexfields/Key/Group

Application = General Ledger

[Find]

Choose your Title, Structure and Independent Segment from the List of Values.

Figure 3

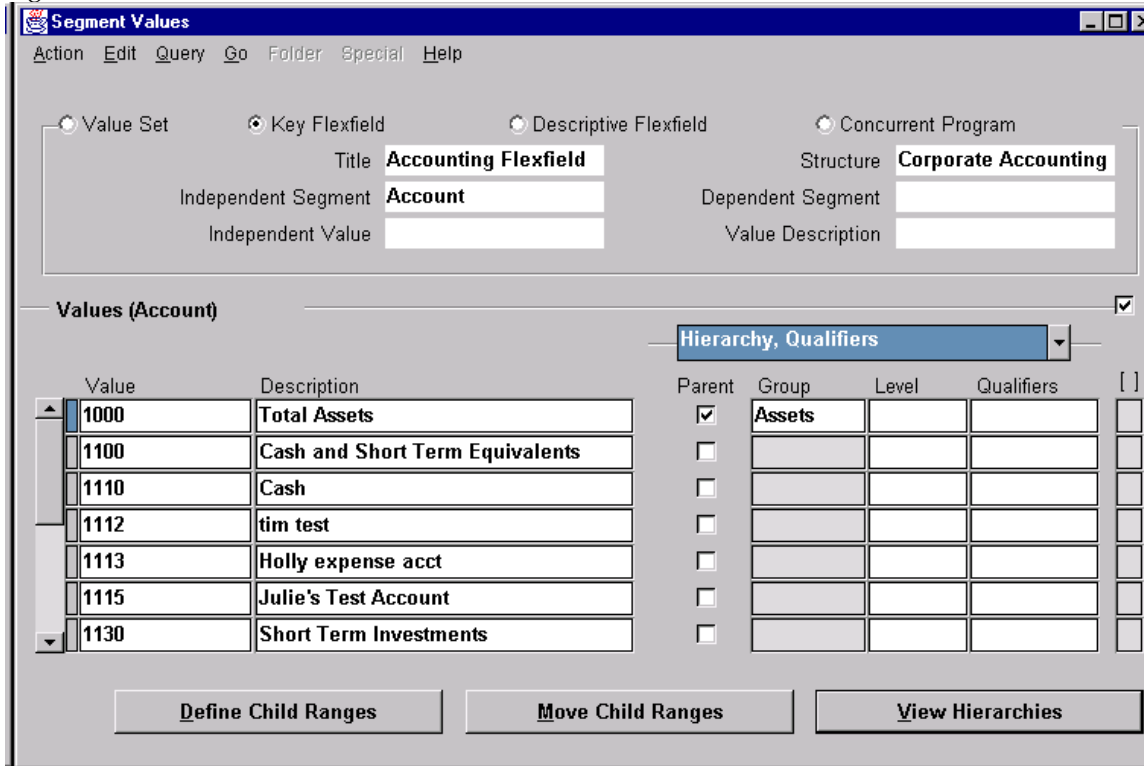
Name	Description
Assets	Roll-up Group for Asset Accounts
Equity	Roll-up Group for Equity Accounts
Expense	Roll-up Group for Expense Accounts
Liabilities	Roll-up Group for Liability Accounts
Revenue	Roll-up Group for Revenue Accounts

Enter the "Name" and "Description" for your rollup group. Some examples in Figure 3 are Assets, Equity, Expense, Liabilities and Revenue. Save your work.

Assign Parents to Rollup Groups

Now your parent values should be assigned to the rollup group. Navigate back to the Segment Values screen, Setup/Financials/Flexfields/ Key/Values. After choosing the appropriate Title, Structure and Independent Segment Type, place your cursor in the Value field of the parent your are assigning. Tab until the Hierarchy Qualifiers display and enter your rollup group name in the “Group” field, Figure 4. Save your work.

Figure 4



Create Your Summary Templates

By carefully controlling the number of summary accounts created by your template, you enhance the speed of your summarizations. The number of summary accounts your template creates depends on the template segment values.

The following formula is used to determine the number of summary accounts any given template will create:

$$\begin{aligned}
 \text{Number of Summary Accounts Created} &= \\
 &\quad \text{Number of Detail Segment Values for Each Segment with a "D" Value} \\
 &\quad \quad \quad \times \\
 &\quad \text{Number of Parent Segment Values in a Rollup Group for Each Segment} \\
 &\quad \text{with a Rollup Group Name} \\
 &\quad \quad \quad \times \\
 &\quad \text{1 for Each Segment with a "T" Value}
 \end{aligned}$$

Consider the following example for a 3-segment account:

Template: D .T. States (Rollup Group)

Number of values in the first segment: 10



Number of parent values in the rollup group for States: 12

Thus: 10 (Detail Summary Values) X 1 (T Value) X 12 (Parent Values in Rollup Group)  
Total number of summary accounts produced: 120

After completing the prerequisites of defining your account segments and rollup groups, you can now create your summary template. Navigate to the Summary Accounts screen, form name GLXACSUM, Figure 5.

Setup/Accounts/Summary

Enter the Name of the template you are creating.

Figure 5

Name	Template	Description	Earliest Period	Status	
Total Assets, Detail C	D-D-Assets-T-T	Total Assets for each Co	Dec-95	Current	<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>
					<input type="checkbox"/>

Once you tab into the "Template" field the following screen appears, Figure 6.

Figure 6

Operations Accounting Flex

Template Value

Company	D	Detail
Department	D	Detail
Account	Assets	Rollup Group for Total Assets (Assigned to
Sub-Account	T	Total
Product	T	Total

Clear Cancel OK

When setting up your summary templates you have one of three values to assign to each account segment. The first of these values is "D", Detail. By assigning this value to a segment, your template creates and maintains a summary account for every detail segment value. This values creates the most summary accounts of any template value and will duplicate your chart of accounts. Note: General Ledger will not allow you to define a summary account template using only D template values

The "T" value, Total, creates and maintains a summary account that sums balances for all detail segment values. This value creates the fewest summary accounts of any template value. A summary template with all "T"'s will have a zero balance if your general ledger is in balance. If you enter a "T" for a segment, all summary accounts created by the templates must have a value T for the segment. You would set this up as a value for that account segment in the Segment Values window as with other values.

If you choose a rollup group value, your template creates and maintains a summary account for each parent segment value assigned to the rollup group you specify. The more parent segment values in a given rollup group, the more summary accounts your template creates.

After entering a "Description", you must specify the earliest period you want General Ledger to begin maintaining your actual, encumbrance, and budget summary account balances. General Ledger maintains summary account balances for this accounting period and for subsequent periods. Once this field is populated, the summary template immediately displays a Status of "Adding." A concurrent request has been submitted to create the new summary template.

### Maintaining Your Summary Accounts

To add a new detail account, child account, to your organizational structure, you do not need to change your summary templates. To add this account to your current template, run the Program - Maintain Summary Templates.

Navigation:

Reports/Request/Standard

Choose Program-Maintain Summary Templates.

This program does not dynamically create accounts that meet the summary template criteria, it only groups the existing accounts.

However, if a change is made to a parent account that is assigned to a rollup group, you need to drop and recreate the summary template to recognize this modification. When you delete a summary template, General Ledger deletes all summary accounts created from that template and their associated balances.

To delete a summary account, query that particular account in the Summary Accounts screen. Click on the red [X]. A window will ask if you are sure you want to delete this summary account. Once you answer yes, the status of the account will then display as "deleting". Once you save the deletion, another concurrent request is submitted.

Although summary accounts slow posting performance, due to the additional combinations in the gl\_code\_combinations used in the validation process, they do improve reporting performance. The grouping of accounts eliminates the number of individual selects made to the table, thereby, improving performance.

### Table Information

GL\_Summary\_Templates

GL\_Summary\_Interim

GL\_Sets\_of\_books

GL\_Code\_Combinations

GL\_Budget\_Versions

GL\_Account\_hierarchies

GL\_Balances

GL\_Daily\_Balances

GL\_Concurrency\_Control

GL\_Temporary\_Combinations

GL\_BC\_Packets

Copyright © 2001 Oracle Corporation. All rights reserved.

Oracle is a registered trademark of Oracle Corporation. Various product and service names referenced herein may be trademarks of Oracle Corporation. All other product and service names mentioned may be trademarks of their respective owners.

Disclaimer:

This document is provided for information purposes only and the contents hereof are subject to change without notice. Oracle Corporation does not warrant that this document is error-free, nor does it provide any other warranties or conditions, whether expressed orally or implied in law, including implied warranties and conditions of merchantability or fitness for a particular purpose. Oracle Corporation specifically disclaims any liability with respect to this document and no contractual obligations are formed either directly or indirectly by this document. This document may not be reproduced or transmitted in any form or by any means, electronic or mechanical, for any purpose, without the prior written permission of Oracle Corporation.