

Turkey



HELP.CAINTTR

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Icons

Icon	Meaning
	Caution
	Example
	Note
	Recommendation
	Syntax
	Tip

Contents

Turkey	6
Cross-Application Components	7
Inflation Accounting	8
Inflation Accounting for Financial Accounting	9
Inflation Adjustment of Monetary Items	10
Inflation Calculation Formula	12
Inflation Method	13
Account Determination	14
Interest Indicator	15
Interest Rate	16
Inflation Accounting for Asset Accounting	17
Inflation Method	18
Inflation Index	19
Time Base and Exposure to Inflation Variant	20
Posting Variant	21
Account Determination	22
Period Control Method	23
Revaluation Key	24
Financials	25
General Information	26
Currency	27
Taxes on Sales/Purchases	28
Tax Code	29
Calculation Procedure	31
Withholding Tax	32
General Ledger Accounting	33
Chart of Accounts	34
Closing and Reporting	36
Financial Statement Version	37
Closing of Expense Accounts	38
Closing of Expense Accounts (Example)	40
Closing of Expense Accounts Report	41
Interim Account	43
Closing of Profit and Loss Accounts and Balance Sheet Accounts	44
Year-End Postings Report	45
Cost of Sales Statement	46
Information System	47
Document Journal	48
Hiding the Date and Time	50
G/L Account Balances	51
Expense Account Balances	52
Balance Audit Trail (All Accounts)	53
Balance Audit Trail (Expense Accounts)	54

Balance Audit Trail (Accounts Receivable and Accounts Payable).....	56
Bank Accounting	57
Bills of Exchange.....	58
Bill of Exchange Portfolio	59
Bill of Exchange Liability Account	60
Interim Account	61
Creating a Validation.....	63
Creating a Substitution.....	64
Posting a Bill of Exchange Receivable	65
Bill of Exchange Transactions.....	67
Collection of a Bill of Exchange	68
Presenting a Bill of Exchange to a Bank	69
Clearing a Bill of Exchange Presented to a Bank	70
When a Bill Bounces at a Bank	71
Recording a Bounced Bill Presented to a Bank	72
Clearing a Bounced Bill	73
Payment by Bill of Exchange	74
Presenting a Bill of Exchange to a Vendor	75
Clearing a Bill of Exchange Presented to a Vendor	76
When a Bill Bounces at a Vendor.....	77
Recording a Bounced Bill Presented to a Vendor.....	78
Clearing a Bounced Bill	79
Transfer of a Bill of Exchange Between Portfolios	80
Removing a Bill from a Portfolio	81
Adding a Bill to a Portfolio	82
Reversal of Bill of Exchange Transactions	83
Transaction Records	85
Printout of Transaction Records	86
Bill of Exchange History	87
Bill of Exchange List.....	88
Asset Accounting	89
Chart of Depreciation	90
Asset Class	91
Depreciation	93
Depreciation Key.....	94
Account Determination Key	96
Controlling	97
Cost Element Group.....	98
Logistics	99
Print-Ready Documents: Europe.....	100
Basis Components.....	101
Area Menu	102
Transaction Codes for Turkey	103

Turkey

Turkey

Functions

The R/3 System offers a number of features that are specifically designed to cover Turkish legal requirements and business practices, mainly relating to accounting. The main areas are as follows:

- Inflation

Due to the high inflation rate in Turkey, you adjust your accounts using the standard and localized functions.
- Checks and bills of exchange

The functions for checks and bills of exchange are tailored to local business practices – for example, passing on bills receivable as a means of payment – and legal requirements, including the storage of bills in portfolios and keeping written records of transactions involving bills.
- Closing process

Reports are offered for the year-end closing process in Turkey, which requires you to close all expense accounts, profit and loss accounts, and balance sheet accounts. In addition, there is another report that allows you to adjust monetary items for inflation following local laws.
- Statutory reporting

There are functions for preparing cost of sales statements according to local legal requirements, including the use of the local chart of accounts whose structure is defined by law. In addition, there are laws stipulating which synthetic accounts you can use for which purposes, which are reflected in the Turkish country version. Finally, the system also allows for special legal requirements regarding the use of document numbers in auditing reports.

Customizing

To allow you to customize your Turkish company codes more quickly, you can use the Turkish template in the Country Installation Program (RSCICO02). In addition, system administrators can make use of a role and an area menu that cover most of the functions specific to Turkey.

Cross-Application Components

Inflation Accounting

Use

See [Inflation Accounting \[Ext.\]](#).

Features

In Turkey, you use the standard Inflation Accounting functions for [Asset Accounting \[Page 17\]](#). You do not, however, use the standard inflation functions for [Financial Accounting \[Page 9\]](#); a special solution is available for Turkey. Finally, although it is not yet common business practice to adjust inventory accounts for inflation, you can use the standard [Materials Management \[Ext.\]](#) functions if required.

Inflation Accounting for Financial Accounting

Use

See [Inflation Accounting for Financial Accounting \[Ext.\]](#).

Features

In Turkey, when you prepare a balance sheet, you can adjust the following monetary items for inflation:

- Bills of exchange and postdated checks
- Accounts receivable and payable

Because you have to adjust these items for inflation using a special formula instead of an inflation index, and because the postings have to be reversed at the start of the next accounting period, you do not use the standard program for adjusting open items. Instead, you use the [Inflation Adjustment of Monetary Items \[Page 10\]](#) report.

Inflation Adjustment of Monetary Items

Use

In Turkey, when you prepare a balance sheet, you can adjust for inflation any outstanding monetary assets and liabilities – for example, bills of exchange, postdated checks, and reconciliation accounts for accounts payable and receivable – according to a specific [formula \[Page 12\]](#). But, under Turkish law, you must reverse all of these adjustments when you open the next period.

To this end, you can use the Inflation Adjustment of Monetary Items report. It calculates the interest using the prescribed formula and makes the necessary postings. It then automatically reverses the postings at the beginning of the next period.





Prerequisites

Before you can run the report, you must:


1. Define an [inflation method \[Page 13\]](#) and assign it to your company code
2. Define which G/L accounts you want the system to post the inflation adjustments to (see [Account Determination \[Page 14\]](#))
3. Define an [interest indicator \[Page 15\]](#) and the corresponding [interest rate \[Page 16\]](#)
4. Assign the interest indicator to the G/L accounts that are to be adjusted

Features

Selection

1. To access the report, in the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange → Inflation Adjustment of Monetary Items*.
2. Enter data as required, including:
 - *Posting date*
Enter the day that you want to create the balance sheet for. This must be the last day in an accounting period.
3. Choose .
 - The system displays a list of the G/L accounts that you have selected. For each account, the system shows the items that have to be adjusted and what the adjustment will be according to the [inflation calculation formula \[Page 12\]](#).
 - The list is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.
 - In addition to the standard SAP List Viewer functions, you can also choose:
 -  *Document* to display a document
 -  *G/L account* to display a G/L account master account
 -  *Interest* to display the interest rates
4. Check the list to make sure that the adjustments are correct.

Inflation Adjustment of Monetary Items

5. Choose  *Create session* to create a batch input session.

Output

The system generates a batch input session for the inflation adjustment postings. For each item, it creates two documents:

- One to post the adjustment on the balance sheet day
The system sets the posting dates of these documents to the balance sheet day and then posts them on that day. It determines which accounts are to be posted to using the account determination.
- One to reverse the adjustment on the day after the balance sheet day
The system sets the posting dates of these documents to the day after the balance sheet day. Again, they are then posted on that day.

For more information, see [Managing Batch Input Sessions \[Ext.\]](#).

Inflation Calculation Formula

Use

This is the formula that the [Inflation Adjustment of Monetary Items \[Page 10\]](#) report uses to calculate inflation.

Features

The report uses the following formula to calculate the inflation:

$$\text{Inflation} = \frac{\text{Amount} \times \text{Days} \times \text{Inflation rate}}{(\text{Days in year} \times 100) + (\text{Days} \times \text{Inflation rate})}$$

The factors involved in this formula are as follows:

- Amount

The amount stated on the monetary item (for example, the principal of a bill of exchange or an invoice amount)
- Days

The number of days between the balance sheet date and the item's due date.
- Inflation rate

The inflation rate that you have maintained in the inflation indicator, expressed as a percentage.



You are preparing a balance sheet for December 31. You have a bill of exchange receivable for TRL 913,300 that is due the following February 9, that is, 40 days after the balance sheet date. The inflation rate is 80%. You therefore calculate inflation as follows:

$$\text{Inflation} = \frac{913,300 \times 40 \times 80\%}{(365 \times 100) + (40 \times 80\%)}$$

The inflation adjustment for this bill is thus TRL 800.

Inflation Method

Definition

See [Inflation Method \[Ext.\]](#).

Use

In Turkey, the settings that you make in the Financial Accounting part of the inflation method are used by the [Inflation Adjustment of Monetary Items \[Page 10\]](#) report. The standard system includes an inflation method for use with Turkish company codes, TR01. You can change it or add new ones as required. When you create a company code using the template for Turkey, the system assigns it this inflation method automatically.

The settings are as follows:

- *FI active*
Selected.
- *Post. key (cr.), Post. key (dr.) (credit and debit posting keys)*
The credit posting key is set to 50, and the debit posting key to 40. These are the posting keys for general credit and debit entries.
- *Doc. type (LC), Doc. type (FC) (document types in local and foreign currencies)*
Both document types are set to SB (general postings to G/L accounts).
- *Input tax code, Output tax code*
Inflation adjustments are not subject to tax, so both tax codes are set to A0 (0% tax).
- *Posting method*
The posting method is set to 1.

Account Determination

Definition

The G/L accounts that inflation adjustments are recorded on.

Use

In Turkey, the account determination settings that you make are used by the [Inflation Adjustment of Monetary Items \[Page 10\]](#) report.

When you adjust an account for inflation, you must record the adjustments in a separate account, which you enter in the *Alternative account* field in Customizing.

When you create a company code using the template for Turkey, the system assigns it the account determination settings shown below, which are valid for [chart of accounts \[Page 34\]](#) CATR. If you change the chart of accounts or use a different one, you must adjust the settings as necessary.

Assets

Account number	Short text	Definitive adjustments	Alternative account
101100000	Postdated checks	657000000	122000000
120000000	Receivables	657000000	122000000
121000000	Bills of exchange receivable	657000000	122000000

Liabilities

Account number	Short text	Definitive adjustments	Alternative account
320000000	Payables	647000000	322000000
321000000	Bills of exchange payable	647000000	322000000

When you run the report, the system posts the inflation expense for **assets** to account 657000000 (inflation expense account) and the offsetting postings to account 122000000. In the case of **liabilities**, any inflation revenue is posted to account 647000000 (inflation revenue account), with offsetting postings to account 322000000 (inflation adjustments for liabilities).

Interest Indicator

Definition

See [Specifications Stored Under the Interest Indicator \[Ext.\]](#).

Use

In Turkey, the interest indicator is used by the [Inflation Adjustment of Monetary Items \[Page 10\]](#) report to calculate exactly how large the adjustments are going to be. For these purposes, you have to define an interest indicator and then the corresponding [interest rate \[Page 16\]](#).

Structure

Define an interest indicator with the following settings:

- *Int. ID* (Interest indicator)
Enter an ID of your choice.
- *Acct no. as IntClcnd* (Account number as interest calculation indicator)
Do not select.
- *Int. calc. type* (Interest calculation type)
Enter **X** (for the interest to be calculated on each item individually, as required)

Interest Rate

Interest Rate

Definition

See [Modifying Interest Rates \[Ext.\]](#).

Use

In Turkey, the [Inflation Adjustment of Monetary Items \[Page 10\]](#) report uses an [interest indicator \[Page 15\]](#) to calculate the inflation on monetary items. Once you have defined the interest indicator, you have to define a corresponding interest rate with the inflation rate.

Structure

Maintain the interest rate as follows:

- *Int. calc. indicator* (Interest calculation indicator)
Enter the interest indicator.
- *Currency key*
Enter **TRL** (Turkish liras).
- *Valid from*
Enter the date from when this inflation rate is valid.
- *Sequential number*
Leave this field blank.
- *Term*
Enter **Credit interest for days overdue.**
- *Reference interest rate*
Leave this field blank. The inflation rate is calculated using the entry in the *Premium* field only.
- *Premium*
Enter the inflation rate as a percentage.
- *Amount from*
Leave this field blank, because there is no lower limit for which monetary items are to be adjusted.

Inflation Accounting for Asset Accounting

Use

See [Inflation Accounting for Asset Accounting \[Ext.\]](#).

Features

In Turkey, you can revalue various assets (and their depreciation) for inflation. Revaluations are carried out monthly, quarterly, and annually, as follows:

- Monthly
 - It is common business practice to carry out adjustments on a monthly basis. These adjustments are for controlling purposes only and are calculated using provisional inflation indexes.
- Quarterly
 - You adjust your assets for inflation quarterly for the purposes of income tax reporting. The inflation indexes for the quarter are published by the authorities, but are only provisional.
- Annually
 - You adjust your assets for inflation at year-end using the definitive inflation index published by the authorities.

Adjustments for inflation are posted to an account for additional paid-in capital (known in Turkey as revaluation funds). In subsequent years, you can also revalue revaluation funds, but using a different inflation rate.

In order to revalue your assets, you use the [Automatic Processing for Book Revaluation \[Ext.\]](#) report. When you create a company code using the template for Turkey, the system makes a number of Customizing settings that are used by this report, described in the following, which you can change or add to as required.

The law provides for the adjustment of assets in the following classes (for more information, see [Asset Class \[Page 91\]](#)):

Asset class	Name
TR251	Infrastructure
TR252	Buildings
TR253	Machinery and equipment
TR254	Vehicles
TR255	Fixtures and fittings
TR256	Miscellaneous tangible assets
TR264	Special costs

Inflation Method

Definition

See [Inflation Method \[Ext.\]](#).

Use

The standard system includes an inflation method for use with Turkish company codes, TR01. You can change it or add new ones as required. When you create a company code using the template for Turkey, the system assigns it this inflation method automatically.

The settings are as follows:

- *FI-AA active*
Selected.
- *AuC TA takeover*
Not selected.
- *Reval. depr.*
Not selected.
- *Revaln TT (cr.), Revaln TT (dr.) (transaction types for revaluation, credit and debit postings)*
The credit transaction type is set to 855, and the debit transaction type to 850.
- *Rev. TTy Cred.cm, Rev. TTy Deb.cm. (transaction types for cumulative adjustment postings, credits and debits)*
The credit transaction type is set to 856, and the debit transaction type to 851.
- *Credit Adj. TTy, Debit Adj. TTy (transaction types for adjustment postings, credits and debits)*
The credit transaction type is set to 857, and the debit transaction type to 852.
- *Posting variant*
The [posting variant \[Page 21\]](#) is set to 01 (standard monthly variant).

Inflation Index

Definition

See [Inflation Index \[Ext.\]](#).

Use

In Turkey, the government publishes provisional inflation indexes quarterly, and a definitive inflation index at year-end. Provisional indexes are also published monthly, which business use to carry out monthly revaluations for controlling purposes. All indexes are published in accumulated format.

The standard system contains a general index and a specific index for use with Turkish company codes. The general index, TR01, contains sample inflation rates, and you use it for general asset revaluation. You use the specific index, TR02, for adjusting your revaluation funds. Again, it comes complete with sample rates. You can change these indexes or add new ones as required.

Time Base and Exposure to Inflation Variant

Definition

See [Time Base and Exposure to Inflation Variant \[Ext.\]](#) (TBE variant).

Use

When you create a company code using the template for Turkey, the system creates two TBE variants:

- TR

For the purposes of routine inflation adjustment in Turkey, most asset transactions are assumed to occur on the last day of the month. The TBE variant TR reflects this. So, for example, an acquisition of an asset on 17 January is reported as though it had happened on 31 January, and a retirement of an asset on 14 June is accounted for as 30 June. All asset transaction types are adjusted on this assumption, so this TBE variant is assigned to all transaction types via [period control method \[Page 23\]](#) TR01.

It is also the rule that is used for adjusting retirements and transfers of revaluation funds (period control method TR02).

- TN

This variant reflects the assumption that certain transactions occur on the last day in the fiscal year. This assumption applies to all acquisitions of revaluation funds (again, period control method TR02).

These variants both use the standard monthly [posting variant \[Page 21\]](#), 01. You can change them or add new ones as required.

Posting Variant

Definition

See [Posting Variant \[Ext.\]](#).

Use

In Turkey, because assets are revaluated on a monthly basis, you use the standard posting variant, 01, which allows you to run the revaluation program at month-end. You can change it or add new ones as required.

This posting variant is assigned to the [inflation method \[Page 18\]](#) and both [time base and exposure to inflation variants \[Page 20\]](#) (TBE variants) supplied with the Turkish country version.

Account Determination

Use

See [Account Determination \[Ext.\]](#).

Features

In Turkey, when you adjust assets for inflation, you use separate G/L accounts for adjustments to each asset's (a) acquisition and production costs (APC) and (b) accumulated depreciation. The system sets up the account determination as follows, for use in Turkish company codes:

G/L Accounts Used for Recording Inflation Adjustments to APC

Asset class	Description	Inflation adjustment account
TR251	Infrastructure	251000000
TR252	Buildings	252000000
TR253	Machinery and equipment	253000000
TR254	Vehicles	254000000
TR255	Fixtures and fittings	255000000
TR256	Miscellaneous tangible assets	256000000
TR264	Special costs	264000000

All offsetting postings are recorded using the same account, account 522000000.

G/L Accounts Used for Recording Inflation Adjustments to Depreciation

Asset class	Description	Inflation adjustment account
TR251	Infrastructure	257010000
TR252	Buildings	257020000
TR253	Machinery and equipment	257030000
TR254	Vehicles	257040000
TR255	Fixtures and fittings	257050000
TR256	Miscellaneous tangible assets	257060000
TR264	Special costs	268040000

Again, all offsetting postings are recorded on account 522000000.

Period Control Method

Definition

See [Period Control Method \[Ext.\]](#).

Use

In Turkey, you have to define two period control methods as follows:

- TR01
 Using this method (see also the table below), the system adjusts all asset transactions on the assumption that they occur on the last day of the month, as all transaction types are assigned to [time base and exposure to inflation variant \[Page 20\]](#) (TBE variant) TR. This is the method that you use for routine inflation adjustment of assets.

- TR02
 Under this method, the system assumes all asset retirements and transfers occur on the last day of the month (TBE variant TR), but that all acquisitions occur on the last day of the year (TBE variant TN). You use this method for adjusting your revaluation funds.

Period Control Methods

Method	Acquisitions	Retirements	Transfers	Acquisitions (following years)
TR01	TR	TR	TR	TR
TR02	TN	TR	TR	TN

Revaluation Key

Revaluation Key

Definition

See [Revaluation Key \[Ext.\]](#).

Use

The standard system contains two revaluation keys for use with Turkish company codes:

- TR01

This is the key that you use for routine inflation adjustment. It adjusts your assets for inflation on the basis of their adjusted (replacement) values (that is, revaluation base 03), as recorded in [depreciation area \[Page 90\]](#) 1. It uses [inflation index \[Page 19\]](#) TR01, and works on the assumptions in [period control method \[Page 23\]](#) TR01.

Once you have created the [asset classes \[Page 91\]](#) for Turkey, you assign this revaluation key to them.

- TR02

You use the second, TR02, for adjusting your revaluation funds. It uses the index TR02 and period control method TR02.

Financials

General Information

Currency

Definition

See [Currencies \[Ext.\]](#).

Use

When you create a company code using the template for Turkey, the system sets the Turkish lira as the local currency. The currency's ISO code is TRL.



We recommend that you do not use any decimal places with this currency. Although it officially has two decimal places, they are not used in practice due to the low value of the currency. Leaving them out allows you to work with larger amounts in the system.

Taxes on Sales/Purchases

Definition

See [Taxes on Sales/Purchases, Sales Taxes and Additional Taxes \[Ext.\]](#).

Use

The standard system contains all the Customizing settings required for taxes in Turkish company codes.

Tax Code

Definition

See [Tax Codes \[Ext.\]](#)

Use

When you create a company code using the template for Turkey, the system sets up all tax codes required as follows:

Input Tax

Tax code	Description	Tax rate (%)
V0	Value-added tax (VAT)	0
V1	VAT on purchases	8
V2	VAT on purchases	17
V3	VAT on purchases	25
V4	VAT on leasing	1
W1	VAT on credit memos	8
W2	VAT on credit memos	17
W3	VAT on credit memos	25
W4	VAT on credit memos	1
X2	VAT on investment support	17
X3	VAT on investment support	25
Z1	VAT on services abroad	8
Z2	VAT on services abroad	17

Output Tax

Tax code	Description	Tax rate (%)
A0	VAT	0
A1	VAT on domestic sales	8
A2	VAT on domestic sales	17
A3	VAT on domestic sales	25
A4	VAT on leasing	1
B0	VAT on exports	0
B1	VAT on exports	8
B2	VAT on exports	17

Tax Code

B3	VAT on exports	25
B4	VAT on exports	1
C1	VAT on exchange rate gains	8
C2	VAT on exchange rate gains	17
C3	VAT on exchange rate gains	25
D1	VAT on services	8
D2	VAT on services	17
D3	VAT on services	25
D4	VAT on services	1
E1	VAT on credit memos	8
E2	VAT on credit memos	17
E3	VAT on credit memos	25
E4	VAT on credit memos	1
S1	VAT on depreciable assets	8
S2	VAT on depreciable assets	17
S3	VAT on depreciable assets	25
T2	VAT on assets under construction	8
T3	VAT on assets under construction	17

Calculation Procedure

Definition

See [The Calculation Procedure \[Ext.\]](#).

Use

In Turkey, you use calculation procedure TAXTR. It allows for all the Turkish tax codes supplied with the system (see [Tax Code \[Page 29\]](#)).

Withholding Tax

Withholding Tax

Use

In Turkey, you use the extended withholding tax functions; and withholding tax is levied when an invoice is received. The standard system contains two withholding tax types (1 and 2), and two corresponding withholding tax codes, F1 and F2. F1 is a 20% tax and F2 represents a 10% tax on F1, which is defined as a 2% tax in the system.

For reporting purposes, you use the [Generic Withholding Tax Report \[Ext.\]](#). You can create a process type/output group combination by copying the combination of process type STD and the blank output group contained in the standard system.

General Ledger Accounting

Chart of Accounts

Definition

See [Chart of Accounts \[Ext.\]](#).

Use

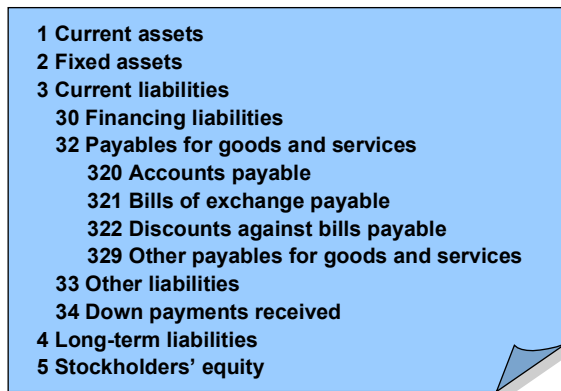
In Turkey, businesses are required by law to use a statutory framework for their chart of accounts, which is known as the Uniform Chart of Accounts. The sample chart of accounts supplied with the system, CATR, is based on it.

When you create a company code using the template for Turkey, the system automatically sets CATR as its chart of accounts.

Structure

The Uniform Chart of Accounts has a three-tier structure, as illustrated in the following graphic.

Uniform Chart of Accounts (Excerpt)



1	Current assets
2	Fixed assets
3	Current liabilities
30	Financing liabilities
32	Payables for goods and services
320	Accounts payable
321	Bills of exchange payable
322	Discounts against bills payable
329	Other payables for goods and services
33	Other liabilities
34	Down payments received
4	Long-term liabilities
5	Stockholders' equity

The Uniform Chart of Accounts consists of nine **account classes** numbered 1 through 9 (for example, account class 1, current assets; account class 2, fixed assets; and account class 3, current liabilities). Each class is subdivided into **account subclasses**: account class 3, for example, includes asset subclasses 30, financing liabilities, and 32, payables for goods and services. The subclasses are then further divided into what are termed **synthetic accounts** – account subclass 32, for example, breaks down into synthetic accounts 320 (accounts payable), 321 (bills or exchange payable), and so on.

You must adhere to this framework, but within each synthetic account, you are free to define the individual accounts as you wish, except that the first three digits of each account's number must be the same as the synthetic account number. In chart of accounts CATR, each account must have a nine-digit number, The last six digits you can define yourself.



In synthetic account 321, for bills of exchange payable, you could define separate accounts for each of your vendors, for example accounts 321000000, 321000001, 321000002, and so on.

Closing and Reporting

Financial Statement Version

Definition

See [Financial Statement Versions \[Ext.\]](#).

Use

The country version for Turkey offers three financial statement versions:

Financial statement version	Use
BATR	Balance sheet
RTR1	G/L Account Balances [Page 51] and Balance Audit Trail [Page 53] reports
RTR2	Expense Account Balances [Page 52] report

Financial statement version BATR reflects the official balance sheet structure as set out by the government, and can be used to prepare statutory reports. The other two are designed for internal reporting purposes only.

Structure

The financial statement versions are structured as follows:

- **BATR**
 This version covers all accounts from classes 1–6 (see [Chart of Accounts \[Page 34\]](#)): assets; liabilities and stockholders' equity; and profit and loss accounts. It does not cover classes 7–9.
- **RTR1**
 This version covers all accounts in the chart of accounts (classes 1–9). The accounts are grouped by account class and synthetic account.
- **RTR2**
 This version covers the accounts in class 7 only (expense accounts). If there are more than 99 accounts, they are grouped by synthetic account. Otherwise, they are not grouped at all.

In all financial statement versions, each node can have a maximum of 99 accounts.

For information about changing these versions, see [Changing a Financial Statement Version \[Ext.\]](#).

Closing of Expense Accounts

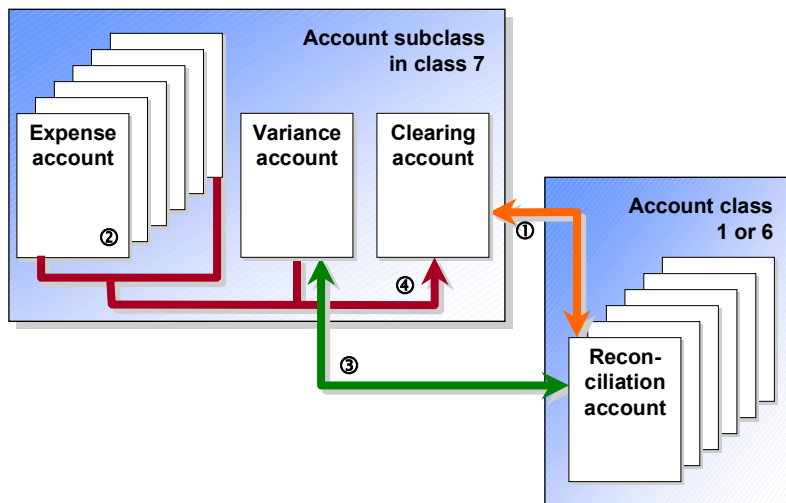
Purpose

In Turkey, as part of month-end closing, you are required to close the expense accounts relating to your operating activities to various profit and loss accounts. The R/3 System offers a special report for this purpose (see [Closing of Expense Accounts Report \[Page 41\]](#)).

In the Turkish [chart of accounts \[Page 34\]](#), expense accounts relating to operating activities are contained in account class 7. Within this class, there are different subclasses for different types of expenses. Subclass 71, for example, is for direct materials expense, and subclass 76 is for sales expense. Each of these subclasses consists of any number of expense accounts; a clearing account; and a variance account (see the graphic below, which illustrates any given account subclass in class 7). The purpose of these accounts is described in the following.

Process Flow

The process below shows how you plan, account for, and close expenses relating to operating activities. You repeat this procedure every month for each account subclass in class 7. For a detailed example, see [Closing of Expense Accounts \(Example\) \[Page 40\]](#).



1. At the beginning of the month, you estimate what costs you will incur in each account subclass. You then debit this amount to the subclass's reconciliation account (in class 1 or 6 – there are regulations as to which accounts you must use) and credit it to the subclass's clearing account.

The posting to the reconciliation account effectively states how much you expect to invest in that item in the coming month. The offsetting posting gives you a credit against which to post your expenses.

2. Throughout the course of the month, you debit expenses to the expense accounts as they occur, with offsetting entries to, for example, your bank account.
3. At month-end, before you can close the subclass (step 4) you have to account for any variance between the planned expenses (which you credited to the clearing account in step 1) and the actual expenses (the debit postings to the expense accounts, step 2). You post

Closing of Expense Accounts

any variance to the subclass's variance account, with the offsetting posting in the general ledger account.

To calculate the variance between the planned and actual expenses, use the [Closing of Expense Accounts Report \[Page 41\]](#).

4. You use the same report to close all the accounts in the subclass to the clearing account.

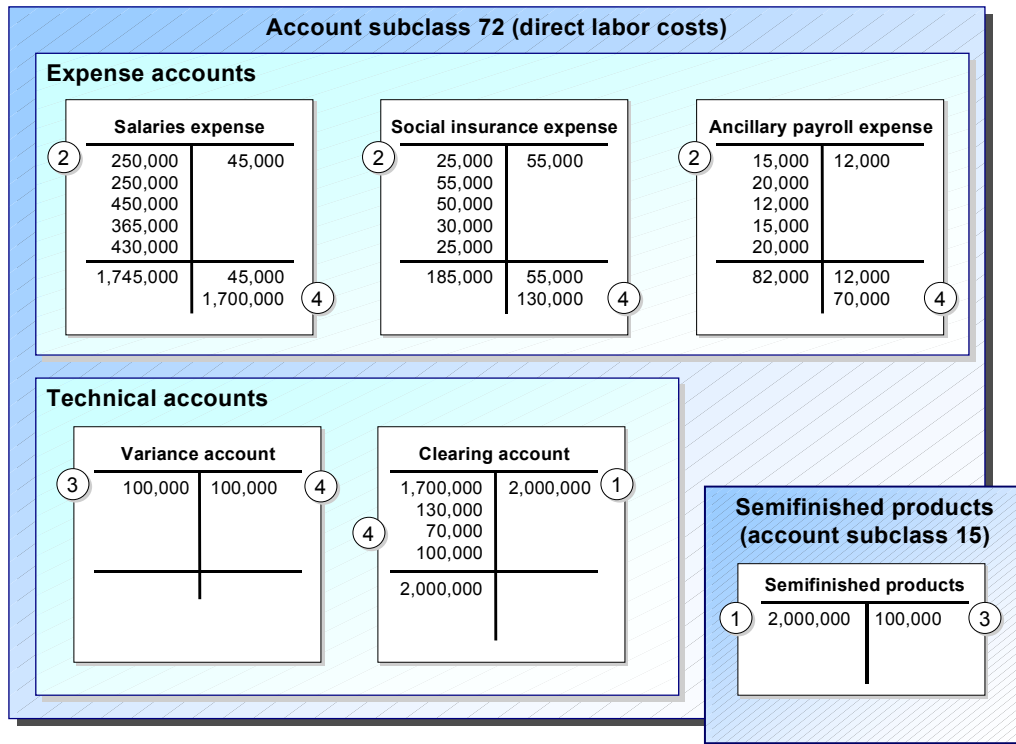
Result

At the end of the month, the expense that you have incurred is recorded on the account for the object that incurred it.

Closing of Expense Accounts (Example)

Closing of Expense Accounts (Example)

The example below shows how you would plan, record, and adjust direct labor costs for one month. Labor costs are recorded in account subclass 72, which consists of a series of expense accounts, a variance account, and a clearing account. Because these expenses are incurred during the manufacture of semifinished products, they are transferred to the semifinished products inventory account. All figures are given in Turkish liras (TRL).



1. At the beginning of the month, you plan to invest TRL 2,000,000 worth of direct labor – salary, social insurance, and ancillary payroll expenses – in semifinished products. To reflect this, you debit this sum to the semifinished products account and credit it to the direct labor costs clearing account.
2. Over the course of the month, you pay your employees' salaries, with social insurance and ancillary payroll expenses. You debit these amounts to the relevant expense accounts, and credit your own bank account (the credit postings are not shown in the diagram).
3. At month-end, you add up all the expenses in the subclass. The total salaries expense is TRL 1,700,000; social insurance expense amounts to TRL 130,000; and ancillary payroll expense is TRL 70,000. This adds up to TRL 190,000, which is TRL 100,000 less than you planned at the beginning of the month. You therefore debit this variance to the variance account and credit it to the semifinished products account.
4. You close the expense accounts and the variance account to the clearing account. The balance of the clearing account thus equals zero.

Closing of Expense Accounts Report

Use

You use this report to close your expense accounts – those in class 7 – at month-end, as required in Turkey. You have to close each account subclass separately for every permutation of company code and business area. In order to do so, the balance in each subclass must be zero.

For more information about account classes and subclasses, see [Chart of Accounts \[Page 34\]](#).






Prerequisites

You have:

- Defined a field status that allows you to enter a business area when you post a document
You can do so in Customizing for *Financial Accounting*, under *Financial Accounting Global Settings* → *Document* → *Line Item* → *Controls* → *Maintain Field Status Variants*.
- Ensured that the balances of all accounts in each permutation of subclass and business area add up to zero
You can use the program to identify subclasses that do not balance correctly (see below), but you have to make the postings to correct the situation manually.

Features


Selection


1. To access the report, in the [Turkey menu \[Page 102\]](#), choose *Reporting* → *Closing of Expense Accounts*.
2. Enter data as required.
3. To run the report in update mode, choose *Allow postings*.
A dialog box appears.
4. Enter data as required, including:
 - *Interim account*
For more information, see [Interim Account \[Page 43\]](#). In the country version for Turkey, you can use account 999999999.
5. Choose .
You return to the main selection screen. To indicate that you have made the settings to run the program in update mode, the system displays a check () next to the *Allow postings* button.
6. To execute the report, choose .
The system displays a list of the subclass balances for each permutation of company code and business area. Subclasses that you have already closed are not included. Subclasses with zero balances – and which are thus ready for closing – are marked . Subclasses with other balances are marked . You must ensure that these balances

Closing of Expense Accounts Report

are zero before you can proceed, for example, by posting the difference to the appropriate variance account.

The list is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.

In addition to the standard SAP List Viewer functions, you can also display a list of the account balances in a subclass by choosing  *Display accounts*.


7. Select the account subclasses that you want to close and choose  *Close account subclass*.

A dialog box appears that asks you to confirm that you want to close the subclass.

8. Choose Yes to proceed.

The system closes the accounts in the subclass by clearing the expense accounts and the variance account to the clearing account. The system uses the interim account if required.

Another dialog box appears, with a log of all the steps that the system has taken.

9. Choose  to close the dialog box.

The status of the subclasses that the system has closed changes to  (closed).

Output

The system closes the accounts in the selected subclasses by clearing the expense accounts and the variance account to the clearing account. It also displays a log of the steps that it has taken.

Interim Account

Definition

A G/L account that the system needs for technical purposes to close the accounts in a given subclass (see [Closing of Expense Accounts Report \[Page 41\]](#)).

Use

If, when you close the accounts in a subclass, the accounting document does not allow for enough line items, the system writes the document balance to this account. It then creates a new document, opening it with the balance from this account, and continues with the rest of the line items.



It is month-end and you want to close the accounts in subclass 72, which contains over 1,000 accounts. The accounting document that you use only allows for 999 line items.

To close the subclass, you run the Closing of Expense Accounts report. The system creates a document for the closing postings. In this document, it creates separate line items for each of the first 998 accounts, which give a credit total of TRL 8,957,532,549. It then uses the last line item to debit of the same amount to the interim account that you have specified. This effectively transfers the balance to the interim account. The system now creates a second document, which it opens with a credit entry of TRL 8,957,532,549 to clear the interim account. It then continues with the rest of the accounts.

Closing of Profit and Loss Accounts and Balance Sheet Accounts

Purpose

In Turkey, as part of the year-end closing process you are required to close your profit and loss accounts and your balance sheet accounts. For these purposes, you use the [Year-End Postings Report \[Page 45\]](#).

Process Flow

1. You close the **profit and loss accounts** using the Year-End Postings Report and check that the results are correct.

The system calculates the net profit or loss.

2. When the report has finished, you make sure that the system has closed the accounts correctly. This means that:
 - The balances of the profit and loss accounts must be zero
 - The profit has been posted to the appropriate account (in [chart of accounts \[Page 34\]](#) CATR, account 690000000)
3. You post the tax on your profit to the G/L account for tax on profit (in chart of accounts CATR, account 691000000) in order to get the net profit and loss on the account used for that purpose (in chart of accounts CATR, account 692000000).

4. You run the report for the **balance sheet accounts**.

The system closes all the balance sheet accounts.

Year-End Postings Report

Use

See [Closing of Profit and Loss Accounts and Balance Sheet Accounts \[Page 44\]](#).

Prerequisites

Before you can run the report, you must:


- Print out the accounting reconciliation data for the fiscal year
- Run tests on the profit and loss statement
- Maintain a dummy vendor account and customer account in table TABKT for each of your reconciliation accounts

When you create a company code using the template for Turkey, the system generates these entries automatically for each of the reconciliation accounts in the Turkish [chart of accounts \[Page 34\]](#), CATR. If you add or change any reconciliation accounts, you have to maintain the dummy accounts accordingly.

- Close the expense accounts (see [Closing of Expense Accounts \[Page 38\]](#))

Activities

Selection

1. In the [Turkey menu \[Page 102\]](#), choose *Reporting* → *Year-End Postings* → *Turkey*.
 2. Enter data as required, including:
 - *G/L account*
Enter the numbers of the accounts that you want to close, **either** the profit and loss accounts **or** the balance sheet accounts.
 - *Accounts (Selections tab)*
To close the profit and loss accounts, enter **Æ**. To close the balance sheet accounts, enter **Ɔ**.
 - *P&L account (Accounts tab)*
If you are closing the profit and loss accounts, enter the number of the account that you want the system to post the profit or loss to. In [chart of accounts \[Page 34\]](#) CATR, this is 690000000
 3. Choose .
- The report closes the accounts that you have entered.
- In the case of profit or loss accounts, it saves the net profit or loss in table TABKT.

Standard Variants

The system includes a standard report variant for use with Turkish company codes, TR.

Cost of Sales Statement

Cost of Sales Statement

Use

In Turkey, you use this drilldown report to prepare a cost of sales statement at year-end.

Features

The statement is structured as follows:

Production costs

- A Production material costs (711)
- B Direct labor costs (721)
- C Production overhead (731)
- D Change in inventory of semifinished goods (151)
 - 1 Inventory at start of period (+)
 - 2 Inventory at end of period (–)

Finished product costs (A + B + C + D)

- E Change in inventory of finished products (152)
 - 1 Inventory at start of period (+)
 - 2 Inventory at end of period (–)
 - 3 Internal consumption (account 77000010) (–)

I Cost of sold products (FPC + E)

- A Stock on hand at start of period (153) (+)
- B Purchases for the period (–)
- C Stock on hand at end of period (–)

II Cost of trading goods sold (621)

III Service costs (622)

Cost of sales (I + II + III)

The numbers in parentheses refer to the synthetic accounts from which the information is derived. The service costs, for example, are calculated from the total of all accounts in synthetic account 622.

For more information about navigating in drilldown reports, see [Navigation \[Ext.\]](#).

Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Information System* → *General Ledger Reports* → *Balance Sheet/Profit and Loss Statement/Cash Flow* → *Turkey* → *Cost of Sales Statement*.

Information System

Document Journal

Use

You use this report to create a list of all your accounting documents, as part of the month-end closing process. It is used by many countries, but offers two features specifically for Turkey: the storage of document journal numbers for use in the balance audit trail and the hiding of the date and time from the list header.

Prerequisites

Before you use the report, you have to install a user exit that prevents the date and time of the journal's creation from being displayed in the list header, as is the case otherwise (for more information, see [Hiding the Date and Time \[Page 50\]](#)).

Features

Storage of Document Journal Numbers

When you run the report, the system assigns each accounting document a journal number. Normally, the system does not save the journal numbers anywhere, and once you leave the report, the journal numbers are lost. When you run the report for Turkish company codes, however, the system stores the journal numbers in a single file, for use in the [balance audit trail \[Page 53\]](#), which you need for year-end closing.

In order to prevent the file from becoming too large, the system automatically deletes any data from it that is not from the current fiscal year or the previous one. This includes any data that you have regenerated for past years (see below).

The procedure is illustrated by means of the following example:



Your fiscal year runs from April through March, and you run the report at the end of each month. You run it at the end of April, and it saves the document journal numbers for that month's accounting documents. The next time you run it, at the end of May, it adds that month's entries to the file, and so on, month for month through March. The file continues to grow.

At the start of the next fiscal year, when you run the report for April again, the same file is used, and so on through the year. At the end of March, the file contains the document journal numbers for all the documents from the past two fiscal years.

At the start of the third fiscal year, you run the report at the end of April, as usual. The system saves the document journal numbers, as usual, but at the same time, it also deletes all the information from the first fiscal year.

Regenerating Deleted Document Journal Numbers

If for any reason you need to regenerate document journal numbers for a given fiscal year that have already been deleted, you can do so by running the report from the first date to the last date of the fiscal year in test mode. The system stores the numbers in the file. They are then automatically deleted the next time you run the report.

Activities







To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Information System* → *General Ledger Reports* → *Document* → *General* → *Document Journal* → *Document Journal*.

Hiding the Date and Time

Use

You follow this procedure to hide the date and time in the [document journal \[Page 48\]](#) header, as required in Turkey. It involves creating a function module (steps 1–9), a new product (steps 10–11), and then assigning both to a new process (steps 12–14).

Procedure

1. In Customizing for *Financial Accounting*, choose *Financial Accounting Global Settings* → *Use Business Transaction Events* → *Environment* → *Infosystem (processes)*.
2. In *Process interface*, enter 00003210 and choose .
A list appears.
3. Position the cursor on process 00003210 and choose  *Sample function module*.
4. Choose .
A dialog box appears.
5. In *To: function module*, enter a name of your choice for the new function module and choose  *Copy*.
Another dialog box appears.
6. In *Request*, enter the request that you want to include the function module in and choose .
You return to the main screen. The name of your new function module is displayed in the *Function module* field.
7. Choose  *Change*.
8. On the *Source code* tab, insert the following line:

```
MOVE SPACE TO I_BHDGD-LINE1+90(42).
```
9. Save the source code.
10. Go back to the *SAP Business Framework: Business Transaction Events* screen and choose *Settings* → *Products* → *... of a customer*.
11. Create and activate a new product with a name of your choice and save it.
12. Go back to the previous screen and choose *Settings* → *Process function modules* → *... of a customer*.
13. Create a new entry for process 00003210, setting the country to **TR**, leaving the application blank, and entering your new function module and product.
14. Save the entry.

G/L Account Balances

Use

You use this drilldown report to display the balances of G/L accounts in Turkish company codes. In contrast to the standard G/L account balances report, it allows you to display the balances grouped by account class and synthetic account (see [Chart of Accounts \[Page 34\]](#)). It also shows the classes' and synthetic accounts' names.

Features

The report is based on [financial statement version \[Page 37\]](#) RTR1.

Output

This report prepares a hierarchical list of G/L account balances with four levels. The first, or top, level shows the total balance of all the G/L accounts that you have selected. The second level breaks down this sum into account classes; the third level takes you down to the synthetic accounts; and finally, the last level shows you the individual G/L accounts.



Assuming that you have run the report for all accounts, you could, for example, drill down from the top level to account class 1 (current assets), to synthetic account 150 (raw materials), to account 150123456 (timber).

For each account, the system displays a range of information for each [business area \[Ext.\]](#), including the current balance. Accounts with zero balances are not displayed.


Changing the Drilldown Sequence

You can change the drilldown sequence so that you can drill down by business area or account number instead (see [Hotspots on the Report List \[Ext.\]](#)).

Displaying Balances of Items Posted in a Given Currency

The drilldown list offers one [characteristic \[Ext.\]](#) – currency type (for example, document currency and company code currency). In the list, you can switch between all the different currency types that you have entered on the selection screen. If, for example, you choose *Document currency* and then the currency that you want, say, US dollars, the balances are restricted to documents that were posted in dollars. For more information, see [Other Characteristic Value \[Ext.\]](#).

Displaying G/L Account Line Items

To display the line items in a given G/L account, position the cursor on it and choose . If you position the cursor on any other item, for example, a synthetic account, the system displays all the line items from all the accounts that belong to it.

For more information about navigating in drilldown reports, see [Navigation \[Ext.\]](#).

Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Information System* → *General Ledger Reports* → *Account Balances* → *Turkey* → *G/L Account Balances*.

Expense Account Balances

Use

You use this drilldown report to display the balances of expense accounts in Turkish company codes. It allows you to display the balances grouped by account class and synthetic account (see [Chart of Accounts \[Page 34\]](#)). It also shows the class's and synthetic accounts' names.

Features

The report is based on [financial statement version \[Page 37\]](#) RTR2.

Output

This report prepares a hierarchical list of expense account balances with three levels. The first, or top, level shows the total balance of all the expense accounts that you have selected. The second level breaks down this sum into synthetic accounts; and finally, the last level shows you the individual expense accounts.



Assuming that you have run the report for all accounts, you could, for example, drill down from the top level to synthetic account 730 (production overhead) to account 730123456 (cleaning supplies).

For each account, the system displays a range of information for each [business area \[Ext.\]](#), including the current balance. Accounts with zero balances are not displayed.


Changing the Drilldown Sequence

You can change the drilldown sequence so that you can drill down by business area or account number instead (see [Hotspots on the Report List \[Ext.\]](#)).

Displaying Balances of Items Posted in a Given Currency

The drilldown list offers one [characteristic \[Ext.\]](#) – currency type (for example, document currency and company code currency). In the list, you can switch between all the different currency types that you have entered on the selection screen. If, for example, you choose *Document currency* and then the currency that you want, say, US dollars, the balances are restricted to documents that were posted in dollars. For more information, see [Other Characteristic Value \[Ext.\]](#).

Displaying Expense Account Line Items

To display the line items in a given expense account, position the cursor on it and choose . If you position the cursor on any other item, for example, a synthetic account, the system displays all the line items from all the accounts that belong to it.

For more information about navigating in drilldown reports, see [Navigation \[Ext.\]](#).

Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Information System* → *General Ledger Reports* → *Account Balances* → *Turkey* → *Expense Account Balances*.

Balance Audit Trail (All Accounts)

Use

You use this report to prepare a [balance audit trail \[Ext.\]](#) during the year-end closing process. By using the variant supplied (see below), the report offers two features unique to Turkey: The accounts are grouped by synthetic account (see [Chart of Accounts \[Page 34\]](#)), and each accounting document's journal number is displayed.

Prerequisites

You have run the [document journal \[Page 48\]](#) report for the year.

Features

Standard Variants

For the balance audit trail in Turkey, use standard variant SAP&TURKEY1. This variant covers periods 1–16 of the current fiscal year and uses [financial statement version \[Page 37\]](#) RTR1.

Output

List Structure

The system displays a list of all the account postings made to accounts in classes 1–6. The postings are grouped by synthetic account. Within each synthetic account, there are subtotals for the postings made in each period (the subtotals are indicated by a single asterisk (*)) and each business area (indicated by two asterisks). At the foot of the entire synthetic account, the total postings to the synthetic account is displayed (three asterisks). At the end of the entire list, there are totals for all the accounts covered by the report (four asterisks).



The meaning of period 00 varies according to which periods you have run the report for. If you have run it starting at period 1, period 00 refers to the previous year. If you have run it starting at any other period, 00 refers to the preceding months of the fiscal year.

The list is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.

Document Journal Numbers

The document journal numbers are displayed in the *Seq. number* column (Sequential number).

Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Periodic Processing* → *Closing* → *Document* → *Balance Audit Trail* → *All Accounts* → *General Ledger from the Document File*.

Balance Audit Trail (Expense Accounts)

Use

You use this report to prepare a [balance audit trail \[Ext.\]](#), for your expense accounts only, during the year-end closing process. By using the variant supplied (see below), the report offers two features unique to Turkey: The accounts are grouped by synthetic account (see [Chart of Accounts \[Page 34\]](#)), and each accounting document's journal number is displayed.

Prerequisites

You have run the [document journal \[Page 48\]](#) report for the year.

Features

Standard Variants

For expense accounts in Turkey, use standard variant SAP&TURKEY2. This variant covers periods 1–16 of the current fiscal year and uses [financial statement version \[Page 37\]](#) RTR2. It covers all accounts in class 7 (see [Chart of Accounts \[Page 34\]](#)) except for the following, which are clearing accounts:

- 721000000
- 731000000
- 741000000
- 751000000
- 761000000
- 771000000
- 781000000

Output

List Structure

The system displays a list of all the postings made to the accounts in class 7. The postings are grouped by account. Within each account, there are subtotals for the postings made in each period (indicated by a single asterisk (*)) and each business area (indicated by two asterisks). At the foot of the account, the total postings to the account are displayed (three asterisks). At the end of the entire list, there are totals for all the accounts covered by the report (four asterisks).

The list is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.



The meaning of period 00 varies according to which periods you have run the report for. If you have run it starting at period 1, period 00 refers to the previous year. If you have run it starting at any other period, 00 refers to the preceding months of the fiscal year.

Balance Audit Trail (Expense Accounts)**Document Journal Numbers**

The document journal numbers are displayed in the *Seq. number* column (Sequential number).

Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Periodic Processing → Closing → Document → Balance Audit Trail → All Accounts → General Ledger from the Document File*.

Balance Audit Trail (Accounts Receivable and Accounts Payable)

Balance Audit Trail (Accounts Receivable and Accounts Payable)

Use

You use this report to prepare a [balance audit trail \[Ext.\]](#), for your accounts receivable and accounts payable, during the year-end closing process. This report is used by many countries, but there is one feature that is of particular relevance to Turkey.

Features

Selection

Run the report as usual, but on the selection screen, select *Display debit/cred.* separately. The list then shows the debits and credits in separate columns, as required in Turkey.

Activities

To access the report, from the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Periodic Processing* → *Closing* → *Document* → *Balance Audit Trail* → *Open Item Accounts* → *Open Item Account Balance Audit Trail from the Document File*.

Bank Accounting

Bills of Exchange

Bills of Exchange

Use

In Turkey, checks and bills of exchange are among the most important forms of payment. The R/3 System allows you to record, store, and use them according to local requirements (see below).

The R/3 System handles both checks and bills of exchange using the system's bill of exchange functions. For this reason, references to bills of exchange are understood here to include checks as well, unless stated otherwise.

Prerequisites

Before you can use the Turkish bill of exchange functions, you must make the standard Customizing settings. In addition, you must also make a number of Customizing settings that are specific to Turkey, as follows:

- [Bill of exchange portfolios \[Page 59\]](#)
- [Bill of exchange liability accounts \[Page 60\]](#)
- [Interim accounts \[Page 61\]](#)
- [Number ranges for transaction records \[Page 85\]](#)

You must also create:

- A [validation \[Page 63\]](#) to check that you use the Turkish functions for bills of exchange, not the standard functions
- A [substitution \[Page 64\]](#) so that the system calculates the average due date when you enter more than one bill using the same document

Features

The R/3 System allows you to process bills according to Turkish procedures. For example, it supports the use of [portfolios \[Page 59\]](#) to store bills, or the keeping of [written records \[Page 85\]](#) of the most important transactions (known in Turkish as *bordrolar*).

In Turkey, bills are only used for two purposes, generally speaking. They are either [presented to banks \[Page 68\]](#) for collection, or to [vendors \[Page 74\]](#) by way of payment. Forfeiting and discounting are not common practice, and are not covered by the system. However, there are special procedures to be followed in the event of a bill [bouncing \[Page 71\]](#). Most transactions can be [reversed \[Page 83\]](#).

When you prepare a balance sheet, you are required to [revalue \[Page 10\]](#) any bills for inflation.

Finally, for monitoring purposes, you can use the system to call up a [list \[Page 88\]](#) of your bills of exchange. In addition, you can also display each bill's usage [history \[Page 87\]](#).

Bill of Exchange Portfolio

Definition

In Turkey, a collection of bills of exchange (or checks).

Use

Typically, each branch of a business has its own portfolios, possibly with separate portfolios for long- and short-term bills respectively. Bills of exchange and checks cannot be stored together in the same portfolio – separate portfolios are required. Furthermore, you must store bounced instruments separately from others.

You can define any number of portfolios, depending on how you want to organize your bills, but in line with the above regulations, you need at least four, one for each of the following:

- Bills receivable
- Bounced bills receivable
- Checks receivable
- Bounced checks receivable

Structure

You maintain portfolios in Customizing for *Financial Accounting*, under *Bank Accounting* → *Business Transactions* → *Bill of Exchange Transactions* → *Bill of Exchange Receivable* → *Post Bill of Exchange Receivable* → *Define Bill of Exchange Portfolios*.

You have to assign each portfolio a special G/L account. The system records all the postings that you make involving this portfolio on the specified account.



A customer sends you a bill of exchange by means of payment. When you record it in the system, you specify which portfolio you want to store it in, and the system automatically debits it to the account that you have specified. Similarly, when you send the bill to the bank for collection, the system removes it from the account.

You also have to assign each portfolio to two further G/L accounts. The system uses these accounts when you:

- Transfer a bill from this portfolio to another (see [Transfer of a Bill of Exchange Between Portfolios \[Page 80\]](#))
- Present a bill to a vendor (see [Interim account \[Page 61\]](#))

For each of these two accounts, you also have to specify which liability accounts the system is to use (see [Bill of Exchange Liability Account \[Page 60\]](#)).

Bill of Exchange Liability Account

Bill of Exchange Liability Account

Definition

A G/L account that the system uses to record contingent liabilities for bills of exchange (or checks) that you present to a bank or vendor, until such time as they are cleared. It denotes that the bill has not been cleared and that you are liable to recourse.

The account is also used for technical reasons when you transfer a bill between portfolios.

Use

To maintain the liability accounts, in Customizing for *Financial Accounting*, choose *Bank Accounting* → *Business Transactions* → *Bill of Exchange Transactions* → *Bill of Exchange Receivable* → *Present Bill of Exchange Receivable at Bank* → *Define Bank Subaccounts*.

This Customizing activity works differently for Turkish company codes than for others. You have to fill out the fields as shown in the table below. Note that in the *Bank acct* (Bank account) column, you enter the account that the liability account is to be used for, and that the *Usage* column governs what transaction is meant (for example, in Turkey, *Discounting* refers to the presentation of a bill to a bank). In the *Bank subaccount for liab.* column (Bank subaccount for liabilities), you enter the G/L account for liabilities.

Transaction	Bank acct	Usage	Bank subaccount ...
Presentation of a bill to a bank [Page 69]	Bank's interim account [Page 61]	Discounting	Liability account
Presentation of a bill to a vendor [Page 75]	Vendor's interim account [Page 61]	Forfaiting	Liability account
Removal of a bill from a portfolio [Page 81] (for transfer to another)	Account for transferring bills between portfolios [Page 59]	Collection	Liability account



By way of example, to specify which account you want to use to record the contingent liability when you present a check to a vendor, you would enter data as follows:

- *Bank acct* (Bank account): the vendor's interim account
- *Usage*: **Forfaiting** (is used in Turkey for presentation of bills to vendors)
- *Sp. G/L* (Special G/L indicator): **1** (for checks)
- *Customer recon. acct* (Customer reconciliation account): Leave blank, unless you want to differentiate between customers with different reconciliation accounts
- *Bank subaccount for liab.:* the liability account

Interim Account

Definition

A G/L account where the system records any bills of exchange (or checks) that you present to a bank or vendor, until such time as they are cleared or bounce.

Use

The interim accounts used for banks differ somewhat in their Customizing and usage from those that are for vendors.

Banks

Customizing

You create one interim account for each of your bank accounts (see [Creating and Editing G/L Account Master Records \[Ext.\]](#)).

You then specify which bank account it is related to. To do so, in Customizing for *Financial Accounting*, choose *Bank Accounting* → *Business Transactions* → *Bill of Exchange Transactions* → *Bill of Exchange Receivable* → *Present Bill of Exchange Receivable at Bank* → *Maintain House Bank Details*, and enter the interim account number in the *Collection acct* field (Collection account).



You can only assign one interim account to one bank account, otherwise the system will not be able to determine which bank account is the correct one.

You then have to specify which liability account it is assigned to (see [Bill of Exchange Liability Account \[Page 60\]](#)).

Usage

When you come to [present a bill to a bank \[Page 69\]](#), you specify which interim account it is to be posted to. The system then debits the bill to this account pending clearing. Later, when you post the bill as [cleared \[Page 70\]](#), the system transfers it from this account to the bank account. On the other hand, if the bill [bounces \[Page 72\]](#), the system transfers it to the account for the bounced bills portfolio.

Vendors

Customizing

You create a single interim account for all of your vendors. You then assign this account to each [bill of exchange portfolio \[Page 59\]](#) (other than those that are used for bounced bills). To do so, in Customizing for *Financial Accounting*, choose *Bank Accounting* → *Business Transactions* → *Bill of Exchange Transactions* → *Bill of Exchange Receivable* → *Post Bill of Exchange Receivable* → *Define Bill of Exchange Portfolios*, and enter the interim account number in the *Int. acct* field (Interim account).

You then have to specify which liability account it is assigned to (see [Bill of Exchange Liability Account \[Page 60\]](#)).

Interim Account

Usage

When you [present a bill to a vendor \[Page 75\]](#), you specify which portfolio the bill is from. The system creates two accounting documents, the first of which debits the bill to the interim account that you have assigned to this portfolio. The second accounting document transfers it from this account to the vendor's account, to reduce the amount that you owe the vendor.

Creating a Validation

Use

In order to ensure that users do not use the standard functions for posting bills of exchange, as opposed to the Turkish functions, you have to create a [validation \[Ext.\]](#). This validation works by checking that whenever you create an accounting document for a Turkish company code, you are not using the standard bill of exchange transactions to do so. To this end, you have to create a validation for accounting documents at header level, as follows.

Procedure

1. Create a new validation for accounting documents, by working through the procedure described under [Creating a Validation \[Ext.\]](#) and using the information below:

Step	Additional information
1	Once you have accessed the main Customizing menu using the path given, choose <i>Application Area/Time → Financial Accounting → Document Header</i> .
6	Create one step only for the validation.
8	Do not create any prerequisites.
9	Create a check as follows: <code>SYST-TCODE <> 'FBW3' AND SYST-TCODE <> 'FBW4'</code> This ensures that the user is not working with transactions FBW3 and FBW4 (the standard bill of exchange transactions).

2. Once you have created the validation, activate it as described under [Activating a Validation in FI-SL \[Ext.\]](#), again, using the information below:

Step	Additional information
1	Do not use the menu path given, which is for the special purpose ledger only. Instead, in Customizing for <i>Financial Accounting</i> , choose <i>Financial Accounting Global Settings → Document → Document Header → Validation in Accounting Documents</i> .
4	Set the callup point to 1 (Document header) and the activation level to 2 (Active, no batch input).

Creating a Substitution

Use

In Turkey, when you post more than one bill of exchange in a single document (see [Posting a Bill of Exchange Receivable \[Page 65\]](#)), the system has to calculate the baseline date as the average due dates of all the bills that you have entered. The system uses this date when you [adjust the bills for inflation \[Page 9\]](#).

In order for the system to be able to calculate the baseline date, you have to create a substitution that performs this calculation by means of a user exit.

Prerequisites

You have copied user exit U103 from the standard form pool RGGBS0TR to your own form pool (see [User Exits in Validations/Substitutions/Rules \[Ext.\]](#), in particular the last two paragraphs).

Procedure

1. Create a new substitution for accounting documents, as described under [Creating a Substitution \[Ext.\]](#). As you work through each step, use the information below:

Step	Additional information
1	Once you have accessed the main Customizing menu using the path given, choose <i>Application Area/Time → Financial Accounting → Complete Document</i> .
6	Create one step only for the substitution. When the dialog box appears, select <i>Only exit</i> . This means that you want to insert a user exit.
8	Ignore this step – you do not need to define any prerequisites.
9	Enter the name of the user exit. It will only appear in the list of possible entries for the field if you have copied the user exit as specified under Prerequisites above.

2. Once you have created the substitution, activate it as described under [Activating a Substitution in FI-SL \[Ext.\]](#). As you work through each step, use the information below:

Step	Additional information
1	Do not use the menu path given, which is for the special purpose ledger only. Instead, in Customizing for <i>Financial Accounting</i> , choose <i>Financial Accounting Global Settings → Document → Document Header → Substitution in Accounting Documents</i> .
4	Set the callup point to 3 (Complete document) and the activation level to 1 (Active, no batch input).




Posting a Bill of Exchange Receivable

Use

The procedure for entering a bill of exchange as a customer payment in the system is similar to that in other countries. However, in Turkey, you are also required to specify which portfolio you want to post the bill to, the bill's external number, and the bank account of the original maker of the bill. The system also prints out a record of the transaction.

The description below outlines the basic procedure for entering bills of exchange receivable in Turkey. For more information about other functions, for example, clearing bills against open items, or entering more than one bill of exchange in a document, see [Entering and Posting Bills of Exchange Receivable \[Ext.\]](#).

Procedure

1. From the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *Accounts Receivable* → *Document Entry* → *Bill of Exchange* → *Payment*.
2. Enter header data as required, including the [bill portfolio \[Page 59\]](#).
If the system has not displayed the *Bill portfolio* field, enter the document date, company code, and currency, and choose . Assuming the company code that you have entered is Turkish, the *Bill of Exchange Portfolio Entry* popup appears. Enter the portfolio and choose .
3. In the *First line item* group box, enter data as required, including:
 - *PstKy* (Posting key)
Enter a posting key to debit the bill of exchange to the portfolio that you have entered. In the standard system, you use posting key 09.
 - *Account*
Enter the account number of the customer that sent the bill.
 - *Sp. G/L* (Special G/L indicator)
Enter a special G/L indicator for bills of exchange receivable. In the standard system, you use indicator W.
4. Choose .
The *Bill of Exchange Payment: Add Customer Item* screen appears.
5. In the *Item 1* group box, enter data as required, including the amount of the bill of exchange.
6. In the *Bill of exchange details* group box, enter data as required, including:
 - *Due on*
Enter the bill's due date.
 - *Demand bl* (Demand bill)
Select if your customer known to be a bad payer.
 - *Accepted*

Posting a Bill of Exchange Receivable


Select if the customer is not the maker of the bill.

- *Ext. no.* (External number)

Enter the number that is printed or written on the bill of exchange.

- *Bank/Acct No*

Enter the bank and account number of the original maker of the bill.

7. To enter other data (for example, the name of a contact person, the salesperson who made the original sale which the bill is to cover, or the SD number of the sale), choose  *More data* and enter the information in the any of the three *Reference key* fields.

8. In the *Next line item* group box, enter data as required, including:

- *PstKy* (Posting key)

Enter a posting key to credit the bill of exchange to a customer account.


- *Account*

Enter the account number of the customer that sent the bill.

9. Choose .

10. In the *Item 2* group box, enter data as required, including the bill amount, and save it.

The *Print* dialog box appears.

11. Assuming you want to print the [transaction record \[Page 85\]](#), enter data as required and choose  *Print*. If you want to print it out later, choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:

- Creates a document to post the bill of exchange

The document adds the bill to the customer's account (credit), and to the bill portfolio and the corresponding [special G/L account \[Ext.\]](#) (debit).

The system sets the document's baseline date to the bill's due date. If you post more than one bill in a single document, however, it calculates the baseline date as the average due date of all the bills, but weighted according to how much each bill is worth. For example, if you enter one bill due 31 July and another 31 August, both worth the same, the system sets the baseline date to 15 August. The system uses this date when you [adjust the bills for inflation \[Page 9\]](#).

- Prints out the transaction record

Bill of Exchange Transactions

Use

This report covers the bill of exchange transactions common to Turkey.

Integration

You can reverse most of the transactions made with this report using the [Reversal of Bill of Exchange Transactions \[Page 83\]](#) report.

Features

You can use this report to record the following transactions:

- [Collection of bills by banks \[Page 68\]](#)
- [Payment using bills \[Page 74\]](#)
- [Transfer of bills between portfolios \[Page 80\]](#)

It automatically creates [transaction records \[Page 85\]](#) where required and makes use of the [bill of exchange history \[Page 87\]](#).

Activities

To access the report, in the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.

Collection of a Bill of Exchange

Purpose

This process describes how you record the collection of a bill of exchange by a bank.

Process Flow

1. You send the bill to the bank and record the transaction in the R/3 System (see [Presenting a Bill of Exchange to a Bank \[Page 69\]](#)).

The system prints out a record of the transaction (see [Transaction Records \[Page 85\]](#)), which you file away for future reference.

When the bank receives the bill, it puts it in safekeeping. On the due date, it clears the bill, transfers the money to your account (less any collection charges), and notifies you accordingly (but see also [When a Bill Bounces at a Bank \[Page 71\]](#)).


2. When you receive the bank's notification, you record the transaction in the R/3 System (see [Clearing a Bill of Exchange Presented to a Bank \[Page 70\]](#)).

Presenting a Bill of Exchange to a Bank


Use


See [Collection of a Bill of Exchange \[Page 68\]](#).

Procedure


1. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
2. Enter your company code.
3. On the *Transactions* tab, select *Presented to bank*.
4. On the *Selection criteria* tab, enter a bill of exchange portfolio, a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.


To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .

5. Select the bills that you have presented to a bank and choose .

The *Posting Data* dialog box appears.

6. Enter the [interim account \[Page 61\]](#) that you want to post the bills to until they are cleared, and choose .

The *Print* dialog box appears.

7. Assuming you want to print out the [transaction record \[Page 85\]](#), enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:


- Creates an accounting document to post the bill
 - The bill is added to the interim account (debit) and the [bill of exchange liability account \[Page 60\]](#) (credit). This denotes that the bill is now on the interim account – and therefore cannot be used for any other purpose – and that you have a contingent liability.
- Prints out a record of the transaction

Clearing a Bill of Exchange Presented to a Bank


Use

See [Collection of a Bill of Exchange \[Page 68\]](#).

Procedure

1. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
2. Enter your company code.
3. On the *Transactions* tab, select *Cleared at bank*.
4. On the *Selection criteria* tab, enter an [interim account \[Page 61\]](#), a [portfolio \[Page 59\]](#), a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .

5. Select the bills that the bank has cleared and choose .

The *Confirmation* dialog box appears.

6. Choose Yes to continue.

Result

The system creates two accounting documents to post the bill. The first document removes the bill from the bank's interim account (credit) and adds it to your bank account (debit). The second removes the contingent liability from the [liability account \[Page 60\]](#) (debit) and the bill from the bill portfolio account and the corresponding [special G/L account \[Ext.\]](#) (credit).

When a Bill Bounces at a Bank

Purpose

This process describes how you use the R/3 System to record what happens when a bill of exchange bounces after you have presented it to a bank.

Prerequisites

You have presented a bill receivable to a bank for collection and have recorded the transaction in the system (see [Collection of a Bill of Exchange \[Page 68\]](#)). The due date has elapsed and the drawee has refused to pay the bill – the bill has bounced.

Process Flow

1. When you receive the bank's notification that the bill has bounced, you record the transaction in the R/3 System (see [Recording a Bounced Bill Presented to a Bank \[Page 72\]](#)).

The system prints out a record of the transaction (see [Transaction Records \[Page 85\]](#)), which you file away for future reference.

2. You contact the customer to find out how it intends to pay. Once you have come to an agreement, you can clear the bounced bill from the system (see [Clearing a Bounced Bill Presented to a Bank \[Page 79\]](#)).

Again, the system prints out a record of the transaction.

Result


The only open item that you have is the item on the customer account. All other items have been cleared.

Recording a Bounced Bill Presented to a Bank


Use

See [When a Bill Bounces at a Bank \[Page 71\]](#).

Procedure


8. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
9. Enter your company code.
10. On the *Transactions* tab, select *Bounced at bank*.
11. On the *Selection criteria* tab, enter an [interim account \[Page 61\]](#), a [bill of exchange portfolio \[Page 59\]](#), a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.


To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .

12. Select the bills that have bounced and choose .

The *Posting Data* dialog box appears.

13. Enter the portfolio that you want to post the bill to (it must be a portfolio for bounced bills), and a special G/L indicator other than W, if necessary, and choose .

The *Print* dialog box appears.

14. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:

- Creates two accounting documents to clear the old bill and create a new, bounced one
 - The first document removes the contingent liability from the [bill of exchange liability account \[Page 60\]](#) (debit); it also removes the bill from the bill portfolio account and the corresponding [special G/L account \[Ext.\]](#) (credit).
 - The second then removes the bill from the interim account (credit), indicating that the bank no longer holds the bill, and adds a new, bounced, bill of exchange to the portfolio account for bounced bills and the corresponding special G/L account (debit).
- Prints out a record of the transaction


At this point, the only item outstanding is the bill on the portfolio account for bounced bills.

Clearing a Bounced Bill



Use

This procedure applies to bills that you have presented to banks and vendors alike (see [When a Bill Bounces at a Bank \[Page 71\]](#) and [When a Bill Bounces at a Vendor \[Page 77\]](#)).


Procedure

15. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
16. Enter your company code.
17. On the *Transactions* tab, select *Bounced and cleared*.
18. On the *Selection criteria* tab, enter a [bill of exchange portfolio \[Page 59\]](#), a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .
19. Select the bills that have been cleared and choose .

The *Confirmation* dialog box appears.
20. Choose Yes to continue.

The *Print* dialog box appears.
21. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:

- Creates an accounting document to post the bill

The document removes the bill from the portfolio for bounced bills (credit) and creates a new open item on the customer's account (debit), thus reopening the receivable.
- Prints out a record of the transaction

Payment by Bill of Exchange

Purpose

This process describes how you record the presentation of a bill of exchange receivable to a vendor by means of payment.

Process Flow

3. You send the bill of exchange to the vendor and record the transaction in the R/3 System (see [Presenting a Bill of Exchange to a Vendor \[Page 75\]](#)).

When the vendor receives the bill, it puts it in safekeeping. On the due date, it clears the bill, and the bank transfers the money to its account (but see also [When a Bill Bounces at a Vendor \[Page 77\]](#)). The vendor does not, however, notify you.


The system also prints out a record of the transaction (see [Transaction Records \[Page 85\]](#)), which you file away for future reference.
4. When the bill's protest period elapses, you record the bill as cleared in the R/3 System (see [Clearing a Bill of Exchange Presented to a Vendor \[Page 76\]](#)). To find out which bills are due for clearing, you can use the [Bill of Exchange List \[Page 88\]](#).

Presenting a Bill of Exchange to a Vendor



Use


See [Payment by Bill of Exchange \[Page 74\]](#).


Procedure

22. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
23. Enter your company code.
24. On the *Transactions* tab, select *Presented to vendor*.
25. On the *Selection criteria* tab, enter a [bill of exchange portfolio \[Page 59\]](#), a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .
26. Select the bills that you have presented to a vendor and choose .

The *Posting Data* dialog box appears.
27. Enter the vendor's account number and choose .

The *Print* dialog box appears.
28. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:


- Creates two accounting documents to post the bill
 - The first document adds the bill to the [interim account \[Page 61\]](#) (debit) and the [bill of exchange liability account \[Page 60\]](#) (credit).
 - The second then removes the bill from the interim account (credit) and adds it to the vendor's account (debit), to reduce the amount of money owed to the vendor.
- Prints out a record of the transaction

Clearing a Bill of Exchange Presented to a Vendor


Use


See [Payment by Bill of Exchange \[Page 74\] \[Page 74\]](#). Note that in order to identify which bills are due to be cleared (that is, those whose protest periods have elapsed), you can use the [Bill of Exchange List \[Page 88\]](#).

Procedure

7. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
8. Enter your company code.
9. On the *Transactions* tab, select *Cleared at vendor*.
10. On the *Selection criteria* tab, enter a vendor, a [bill of exchange portfolio \[Page 59\]](#), and a currency. In the *Due by* field, enter the date of the bills whose protest period has elapsed. Enter any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .

11. Select the bills that you want to clear and choose .

The *Confirmation* dialog box appears.

12. Choose Yes to continue.

Result

The system creates an accounting document to post the bill. The document removes the liability from the [liability \[Page 60\]](#) account (debit) and the bill from the bill portfolio account and the corresponding special G/L account (credit).

When a Bill Bounces at a Vendor

Purpose

This process describes how you use the R/3 System to record what happens when a bill of exchange bounces after you have presented it to a vendor.

Prerequisites

You have presented a bill receivable to a vendor by way of payment and have recorded the transaction in the system (see [Payment by Bill of Exchange \[Page 74\] \[Page 74\]](#)). The due date has elapsed and the drawee has refused to pay the bill – the bill has bounced.

Process Flow

3. When you receive the vendor's notification that the bill has bounced, you record the transaction in the R/3 System (see [Recording a Bounced Bill Presented to a Vendor \[Page 78\]](#)).

The system prints out a record of the transaction (see [Transaction Records \[Page 85\]](#)), which you file away for future reference.

4. You contact the customer to find out how it intends to pay. Once you have come to an agreement, you can clear the bounced bill from the system (see [Clearing a Bounced Bill \[Page 79\]](#)).

Again, the system prints out a record of the transaction.

Result


After the bill has bounced, you have two open items left – a receivable on the customer account and a payable on the vendor account.

Recording a Bounced Bill Presented to a Vendor



Use


See [When a Bill Bounces at a Vendor \[Page 77\]](#).


Procedure

29. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
30. Enter your company code.
31. On the *Transactions* tab, select *Bounced at vendor*.
32. On the *Selection criteria* tab, enter a vendor, a [bill of exchange portfolio \[Page 59\]](#), a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .
33. Select the bills that have bounced and choose .

The *Posting Data* dialog box appears.
34. Enter the portfolio that you want to post the bill to (it must be a portfolio for bounced bills), and a special G/L indicator other than W, if necessary, and choose .

The *Print* dialog box appears.
35. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:

- Creates two accounting documents to clear the old bill and create a new, bounced one

The first document removes the contingent liability from the [bill of exchange liability account \[Page 60\]](#) (debit); it also removes the bill from the bill portfolio account and the corresponding [special G/L account \[Ext.\]](#) (credit).

The second then adds a new, bounced, bill of exchange to the portfolio account for bounced bills and the corresponding special G/L account (debit); it also reopens the payable on the vendor's account (credit).
- Prints out a record of the transaction


At this point, the only items outstanding are the bill on the portfolio account for bounced bills and the payable on the vendor's account.

Clearing a Bounced Bill



Use

This procedure applies to bills that you have presented to banks and vendors alike (see [When a Bill Bounces at a Bank \[Page 71\]](#) and [When a Bill Bounces at a Vendor \[Page 77\]](#)).


Procedure

36. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
37. Enter your company code.
38. On the *Transactions* tab, select *Bounced and cleared*.
39. On the *Selection criteria* tab, enter a [bill of exchange portfolio \[Page 59\]](#), a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .
40. Select the bills that have been cleared and choose .

The *Confirmation* dialog box appears.
41. Choose Yes to continue.

The *Print* dialog box appears.
42. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:

- Creates an accounting document to post the bill

The document removes the bill from the portfolio for bounced bills (credit) and creates a new open item on the customer's account (debit), thus reopening the receivable.
- Prints out a record of the transaction

Transfer of a Bill of Exchange Between Portfolios

Purpose

This process describes how you use the R/3 System to record the transfer of a bill of exchange from one [portfolio \[Page 59\]](#) to another, a procedure that typically involves one branch of a company sending a bill by mail to another. A two-step procedure is needed because of Turkish laws, which stipulate that portfolios in transit must be accounted for.

Process Flow


1. You send the bill to the branch holding the other portfolio and record the transaction in the R/3 System (see [Removing a Bill from a Portfolio \[Page 81\]](#)).
The system prints out a record of the transaction (see [Transaction Records \[Page 85\]](#)), which you file away for future reference.
2. When the branch notifies you that the bill has arrived, you record the transaction in the R/3 System (see [Adding a Bill to a Portfolio \[Page 82\]](#)).

Removing a Bill from a Portfolio


Use


See [Transfer of a Bill of Exchange Between Portfolios \[Page 80\]](#).

Procedure

43. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
44. Enter your company code.
45. On the *Transactions* tab, select *Removed from portfolio*.
46. On the *Selection criteria* tab, enter the [bill of exchange portfolio \[Page 59\]](#) that the bill is to be removed from, a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.


To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .

47. Select the bills that you want to transfer and choose .

The *Posting Data* dialog box appears.

48. Enter the new portfolio and choose .

The *Print* dialog box appears.

49. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:


- Creates an accounting document to post the bill
 - The document adds the bill to the account for transferring bills between portfolios, as assigned to the bill of exchange portfolio (debit), and the [liability account \[Page 60\]](#) (credit).
- Prints out a record of the transaction

Adding a Bill to a Portfolio



Use

See [Transfer of a Bill of Exchange Between Portfolios \[Page 80\]](#).


Procedure

50. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange Transactions*.
51. Enter your company code.
52. On the *Transactions* tab, select *Added to portfolio*.
53. On the *Selection criteria* tab, enter the old and new bill of exchange portfolios, a currency, and any other data, and choose .

A list of bills appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .
54. Select the bills that you want to transfer and choose .

The *Confirmation* dialog box appears.
55. Choose Yes to continue.

The *Print* dialog box appears.
56. Assuming you want to print out the [transaction record \[Page 85\]](#) now, enter data as required and choose  *Print*. If you want to [print it out later \[Page 86\]](#), choose *Cancel*, but note that this does not cancel the posting of the transaction.

Result

The system:

- Creates two accounting documents to post the bill

The first document removes the bill from the [old portfolio \[Page 59\]](#) (credit) and from the [bill of exchange liability account \[Page 60\]](#) (debit).

The second then removes the bill from the account for transferring bills between portfolios (credit) and creates a new bill in the new portfolio (debit).
- Prints out a record of the transaction

Reversal of Bill of Exchange Transactions

Use

This report allows you to reverse [postings of bills of exchange receivable \[Page 65\]](#) that you have made, and any other transactions that you have made using the [Bill of Exchange Transactions \[Page 67\]](#) report. The only transaction that you cannot reverse is bounced bills that you have cleared from the system (see [Clearing a Bounced Bill \[Page 79\]](#)).


Integration

Once you have reversed a transaction, it is no longer shown in the [bill of exchange history \[Page 87\]](#).


Features


Selection


The report works the same way for each type of transaction that you have to reverse.

1. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange → Reversal of Bill of Exchange Transactions*.
2. Enter your company code.
3. On the *Reverse postings* tab, select the transaction that you want to reverse and how far back you want to reverse it.
4. On the *Selection criteria* tab, enter data as required and choose .

A list of bills of exchange appears, which is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

To access a bill's [history \[Page 87\]](#), position the cursor on the bill's document number and choose .

5. Select the bills that you want to reverse and choose .
6. In most cases, a dialog box appears, where you are required to confirm your entries. To do so, choose Yes.

If you are recording that a bill has bounced, a different dialog box appears, in which you enter which portfolio you want to transfer the bill to. Enter data as required and choose .

Output

The system:

- Creates a new document to reverse the postings as appropriate
 - It creates a separate reversal document for each document to be reversed.
- Prints a [transaction record \[Page 85\]](#), in the following cases only:
 - *Cleared at bank to Bounced at bank/vendor*

Reversal of Bill of Exchange Transactions

- *Cleared at vendor to bounced at bank/vendor*
- *Bounced at bank/vendor to cleared at bank*

Transaction Records

Use

In Turkey, you are required to keep written records of a number of types of transactions involving bills of exchange. The R/3 System offers functions for all these purposes.

Prerequisites

Before you can use these functions, you must maintain number ranges for the transaction records, in Customizing for *Financial Accounting*, under *Bank Accounting* → *Business Transactions* → *Bill of Exchange Transactions* → *Bill of Exchange Receivable* → *Post Bill of Exchange Receivable* → *Define Number Ranges for Transaction Records*.

Features

The R/3 System creates transaction records automatically wherever required by Turkish law (as data records and printouts). It also allows you to print copies of any given record.

Automatic Creation of Transaction Records

The system automatically creates transaction records when you record that:

- A customer has made a payment by bill of exchange (see [Posting a Bill of Exchange Receivable \[Page 65\]](#))
- You have presented a bill to a bank or vendor (see [Presenting a Bill of Exchange to a Bank \[Page 69\]](#) and [Presenting a Bill of Exchange to a Vendor \[Page 75\]](#))
- A bill has bounced at a bank or vendor (see [Recording a Bounced Bill Presented to a Bank \[Page 72\]](#) and [Recording a Bounced Bill Presented to a Vendor \[Page 78\]](#))
- A bounced bill has been cleared at a bank or vendor (see [Clearing a Bounced Bill \[Page 79\]](#))
- You have transferred a bill from one portfolio to another (see [Removing a Bill from a Portfolio \[Page 81\]](#) and [Adding a Bill to a Portfolio \[Page 82\]](#))

Whenever you record one of these transactions, the system automatically saves the transaction record in the database and prints out a copy of it.

Printout of Transaction Records

Using the transaction records in the database, you can use the [Printout of Transaction Records \[Page 86\]](#) report to print copies of any given transaction record at any time after you have carried out the transaction.



Printout of Transaction Records

Use

You use this report to print out copies of existing transaction records (see [Transaction Records \[Page 85\]](#)) There is no limit to the number of printouts that you can make.

Features

Selection

1. In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Printout of Transaction Records*.
2. Enter data as required and choose .
A list of transaction records appears, which is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.
3. Select the records that you want to print and choose  *Transaction record*.

Bill of Exchange History

Use

The bill of exchange history is a function that is available in all reports that offer you a list of bills of exchange. It allows you to find out more about what a given bill of exchange has already been used for.



Integration

This function is available in the following reports:

- [Bill of Exchange Transactions \[Page 67\]](#)
- [Reversal of Bill of Exchange Transactions \[Page 83\]](#)
- [Bill of Exchange List \[Page 88\]](#)


Features

The bill of exchange history shows all the system documents relating to the bill, in chronological order. It does not, however, show any transactions that you have since reversed.

Typically, the first document in the list is the one created by the system when you first recorded the arrival of the bill of exchange. This is then followed by any subsequent postings you made to account for the usage of the bill. If there are any deviations from this pattern, or any other errors, the list shows a warning (marked ). All other documents are marked .

The history is formatted using the [SAP List Viewer \[Ext.\]](#); see this documentation for more information about navigating and formatting options within the list.

Activities

In the reports listed above, you can access a bill's history by positioning the cursor on the bill's document number and choosing .

Bill of Exchange List

Use

You use this function to display a list of all your bills of exchange. In particular, you can use it to find out which bills' protest periods have elapsed, so that you can clear them (see [Clearing a Bill of Exchange Presented to a Vendor \[Page 76\]](#)).

The list is a localized version of the standard [bill of exchange list \[Ext.\]](#). Its main additional feature is that it allows you to work with portfolios.

Features

The list makes use of the [bill of exchange history \[Page 87\]](#) and is formatted using the [SAP List Viewer \[Ext.\]](#): see this documentation for more information about navigating and formatting options within the list.

Activities

To access the report, In the [Turkey menu \[Page 102\]](#), choose *Bills of Exchange* → *Bill of Exchange List*.

Asset Accounting

Chart of Depreciation

Definition

See [Chart of Depreciation \[Ext.\]](#).

Use

When you create a company code using the template for Turkey, the system assigns it chart of depreciation 1TR, which follows Turkish accounting requirements.

Structure

Chart of Depreciation 1TR

Depreciation area	Use	Currency
01	Book depreciation	Local
11	Revaluation funds (inflation adjustments)	Local
12	Net revaluation funds (adjusted book depreciation area)	Local
21	Book depreciation	Group
22	Consolidated depreciation	Group

Asset Class

Definition

See [Functions of the Asset Class \[Ext.\]](#).

Structure

In Turkey, the asset classes are prescribed by law. They are not created when you create a company code using the template for Turkey, so you have to create them manually as given in the table below, in Customizing for *Financial Accounting*, under *Asset Accounting* → *Organizational Structures* → *Asset Classes* → *Define Asset Classes*.

You also have to define the number ranges as shown below, in Customizing for *Financial Accounting*, under *Asset Accounting* → *Organizational Structures* → *Asset Classes* → *Define Number Range Interval*.

You also have to assign account determination key to each asset class (see [Account Determination \[Ext.\]](#)). The account determination keys are supplied with the system, one for each asset class. They have the same names as the asset classes given below – for example, the asset class called Land has a key with the same name, the same is true for the Infrastructure asset class, and so on. If you decide to use different descriptions for the asset classes than the ones listed below, you may wish to change the key descriptions to match.

Asset class	Description	Number range	From	To
TR250	Land	00	250000	250999
TR251	Infrastructure	01	251000	251999
TR252	Buildings	02	252000	252999
TR253	Machinery and equipment	03	253000	253999
TR254	Vehicles	04	254000	254999
TR255	Fixtures and fittings	05	255000	255999
TR256	Miscellaneous tangible assets	06	256000	256999
TR258	Assets under construction	07	258000	258999
TR260	Rights	10	260000	260999
TR261	Goodwill	11	261000	261999
TR262	Organization costs	12	262000	262999
TR263	Research and development costs	13	263000	263999
TR264	Special costs	14	264000	264999
TR265	Software	15	265000	265999
TR267	Miscellaneous intangible assets	17	267000	267999

Asset Class

Depreciation

You calculate depreciation on all assets except land (asset class TR250) and assets under construction (TR258) (for more information, see [Depreciation \[Page 93\]](#)).

Inflation

Some asset classes have to be adjusted for inflation (for more information, see [Inflation Accounting for Asset Accounting \[Page 17\]](#)). You have to assign a [revaluation key \[Page 24\]](#) to these classes.

Depreciation

Use

See [Depreciation \[Ext.\]](#) and [Periodic Posting of Depreciation \[Ext.\]](#).

Features

In Turkey, only ordinary depreciation is used. Special and unplanned depreciation are not required. Depreciation is not allowed to extend beyond the planned useful life or below a net book value of zero.

The law provides for the depreciation of all assets except for land and assets under construction (see [Asset Class \[Page 91\]](#)). When you create a company code using the template for Turkey, the system creates an [account determination key \[Page 14\]](#) that distributes the depreciation to the required accounts. You then redistribute it to various expense accounts in class 7.

Depreciation Key

Depreciation Key

Definition

See [Depreciation Keys \[Ext.\]](#).

Use

When you create a company code using the template for Turkey, the system sets up the following depreciation keys:

Key	Description	Basis method	Period	Multilevel
TR02	2% ordinary depreciation for buildings	Stated percentage	Start of year	2% of acquisition value; in 50th year 100% of net book value
TR04	4% declining balance depreciation for buildings	Stated percentage	Start of year	4% of remaining book value; in 50th year 100% of net book value
TR05	5% ordinary depreciation	Stated percentage	Start of year	5% of replacement value; in 20th year 100% of net book value
TR10	10% ordinary depreciation	Stated percentage	Start of year	10% of replacement value; in 10th year 100% of net book value
TR20	20% ordinary depreciation	Stated percentage	Start of year	20% of replacement value; in 5th year 100% of net book value
TR25	25% ordinary depreciation	Stated percentage	Start of year	25% of replacement value; in 4th year 100% of net book value
TR40	40% declining balance depreciation for buildings	Stated percentage	Start of year	40% of replacement value; in 5th year 100% of net book value
TRK2	20% ordinary depreciation pro rata	Stated percentage	Start of period	20% of net book value for 5 years
			Start of year	If less than 39% net book value
TRK4	40% declining balance depreciation pro rata	Stated percentage	Start of period	40% of net book value for 5 years

Depreciation Key

			Start of year	If less than 21% net book value
TRU N	Ordinary depreciation for subnumbers	Percentage of remaining life	Start of year	Net book value of remaining life

Account Determination Key

Definition

See [Functions of the Asset Class \[Ext.\]](#)

Use

In Turkey, the law prescribes that all the assets in a given [asset class \[Page 91\]](#) must be depreciated to a single depreciation account, with the offsetting entries in a single depreciation expense account.

The depreciation accounts are contained in the synthetic accounts 257 and 258, for tangible and intangible assets respectively. The expense accounts are contained in synthetic account 897, a temporary account, which you allocate at year-end to permanent expense accounts in class 7.

The table below shows you which accounts you use to record depreciation. For example, you credit depreciation on all assets in asset class TR251 to account 257010000 and debit the expense to account 897000611.

Accounts Used for Recording Depreciation

Asset class	Description	Depreciation account	Depreciation expense account
TR251	Infrastructure	257010000	897000611
TR252	Buildings	257020000	897000612
TR253	Machinery and equipment	257030000	897000613
TR254	Vehicles	257040000	897000614
TR255	Fixtures and fittings	257050000	897000615
TR256	Miscellaneous tangible assets	257060000	897000616
TR260	Rights	268000000	897000620
TR261	Goodwill	268010000	897000621
TR262	Organization costs	268020000	897000622
TR263	Research and development costs	268030000	897000623
TR264	Special costs	268040000	897000624
TR265	Software	268050000	897000625
TR267	Miscellaneous intangible assets	268070000	897000627

These account determination keys are supplied with the system. When you create the asset classes, you specify which determination key applies to each class.

Controlling

Cost Element Group

Definition

See [Cost Element Groups \[Ext.\]](#).

Use

When you create a company code using the template for Turkey, the system creates cost element group CATR.

Logistics

Print-Ready Documents: Europe

Use

R/3 supports the printing of official foreign trade documents required by European authorities. The printed documents comply with the European authorities' requirements and no further customizing of their layouts is necessary.

The table below lists these foreign trade documents and their output types. Each of these documents uses the export IDoc EXPINV02 and the program RVADAUS1.

Foreign trade document	Output type
Certificate of Origin for the EU	FECO
Single Administrative Document	FEEX
Simplified Export Declaration	FEEV
T1 Document	FET1
T2 Document	FET2
T5 Document	FET5
EUR1 Preference Document	FEEU
ATR Preference Document for Turkey	FETR
Request for EU Export License	FEAG
German National Supplement to the EU Export License	FEAN

Prerequisites

To print the export documents for Europe, you must maintain the output processing program tables. In *Customizing for Sales and Distribution*, choose:

- *Basic Functions* → *Output Control* → *Output Determination* → *Output Determination Using the Condition Technique* → *Maintain Output Determination for Billing Documents* → *Assign Output Types to Partner Functions*
- *Basic Functions* → *Output Control* → *Output Determination* → *Process Output and Forms* → *Assign Form Texts*

See also

[Preparing Export Documents for Printing in SD \[Ext.\]](#)

[Printing Export Documents in Foreign Trade \[Ext.\]](#)

Basis Components

Area Menu

Area Menu

Definition

See [Area Menu Maintenance from Release 4.6A \[Ext.\]](#).

Use

Many of the functions specific to Turkey are available in an area menu with the technical name of SAP_ICC_TURKEY. This menu has also been incorporated in the role of the same name, which you can assign to your users (for more information, see [Assigning User Roles \[Ext.\]](#)).

Transaction Codes for Turkey

Transaction	Action
F-36	Post Bills of Exchange Receivable [Page 65]
FTR03	Post Bill of Exchange Transactions [Page 67]
FTR04	Reverse Bill of Exchange Transactions [Page 83]
FTR05	Print Transaction Records [Page 86]
FTR02	Prepare Bill of Exchange List [Page 88]
FTR06	Adjust Monetary Items for Inflation [Page 10]
FTRCL	Close Expense Accounts [Page 41]
F_IT_01	Close Profit and Loss Accounts and Balance Sheet Accounts [Page 44]
FTRUE	Prepare Cost of Sales Statement [Page 46]
FTRSL	Prepare List of G/L Account Balances [Page 51]
FTRSLK	Prepare List of Expense Account Balances [Page 52]