The Master Row Set:

Managing Financial Statements

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Building a master row set for your Financial Statement Generator (FSG) reports will save time, provide agility and consistency, and allow the business users the ability to quickly create new reports "on-the-fly". In this article, we focus on how you can get the most out of reporting by employing a master row set in FSG. You'll learn the secrets to keeping FSGs to a minimum and generating a variety of reports faster by focusing on the built-in reporting features of EBS. A master row set eliminates the requirement of rewriting each report in order to get the particular information you need at a certain time, allowing you to reduce the time spent creating custom reports from days to under an hour.

FSG: Rows, row sets, columns, and column sets

Within the FSG, each financial statement is built around the fundamental concepts of a row and a column, which you will define and use to build your own financial reports. The major steps of the process are:

- Decide which rows and columns you need to display in your report.
- Define the rows, columns, and the attributes those rows and columns have.
- Build a report using those rows and columns.

Generally, accounts are assigned to row definitions and amount types (or period ranges) are assigned to column definitions. It is important that your chart of accounts has values that are organized in logical ranges for you to get the most out of FSG.

Here are some examples of row and column definitions for a typical income statement in FSG (the column definitions are independent of the row definitions):

Row Definitions	Column Definitions
Revenue (example range: 30000 – 39999)	**Period-to-date** (PTD)
Cost of goods sold (COGS) (example range: 40000 – 44999)	**Quarter-to-date** (QTD)
Gross margin (defined by calculation: Revenue – COGS)	**Year-to-date** (YTD)

A powerful feature of FSG is the ability to collect multiple row or column definitions into **sets**. For example, suppose that you've just defined a report that uses two columns with the attributes **Year Ended 12/31/2010** and **Year Ended 12/31/2011**. If you want to use these columns for multiple reports besides the current report, you can define and save a column set that consists of these two column definitions. Then, whenever you need a new report based on these two columns, you tell FSG to build a report using these column set. You can do the same thing for row sets – groups of row definitions that you are likely to re-use in the future. Row sets are similar, but are collections of accounts types or calculations as opposed to amount types, as in column sets.

Row sets and column sets are the two primary building blocks of FSG reports. For our purposes, we'll focus on row sets and extend the concept to create a master row set that will fulfill almost all of your potential row definition needs for creating reports, making it virtually unnecessary to create additional row definitions for reports once the master row set has been defined.

The master row set

A master row set is a super set of all the rows in all of your reports. Using a master row set enables you to use a top-down approach as opposed to a bottom-up approach when reporting with the FSG. Rather than defining new, customized row sets with the parameters specified for a particular report (bottom-up approach), you can start by creating an inventory of all of the requirements across all of your reports. That means that you will define a row set that contains the entire range of account values (as well as the entire range of segment values for each other segment in your chart of accounts) on the account assignment. For each row, determine all of the possible characteristics of that row. Let's look at the following example:

| Report name on which row set is used	Sequence	Name	Description
Balance Sheet - Corporate	10000	Row 1 Title	ASSETS
Balance Sheet - Corporate	10100	Row 2 Subtitle	CURRENT ASSETS
Balance Sheet - Corporate	10101	Row 3 Detail	Cash and Short-Term Notes
Balance Sheet - Corporate	10102	Row 4 Detail	Accounts Receivable
Balance Sheet – North America	11000	Row 1 Title	ASSETS
Balance Sheet – North America	11100	Row 2 Subtitle	CURRENT ASSETS
Balance Sheet – North America	11102	Row 3 Detail	Cash and Short-Term Notes
Balance Sheet – North America	11103	Row 4 Detail	Accounts Receivable

In the first report, Balance Sheet – Corporate, Row 2 Subtitle may not be indented, but in the second report, Balance Sheet – North America, Row 2 Subtitle may be indented 3 spaces. In the first report, the detail under CURRENT ASSETS may have a subtotal, while in the second report, only the ASSETS are totaled. The master row set would have all of the different formatting, all of the permutations of totals or other calculations, and display characteristics from these two reports, and also from all of the rest of the reports in a single report. In other words, the attributes or characteristics of every row and every row set are included in a single super report. It represents a complete inventory of all of the row sets in all of your reports.

For all other reports, you will just need to copy this master row set and then delete all rows that are not wanted for each new report (top-down approach).

In *How to Generate FSG Reports, Part I*, Helene Abrams provides detailed instruction and examples of how to use your new master row to quickly create any report you might need:

1. Give each report component a unique name.
2. Assign descriptive names to the row set being copied such as "Balance Rows" or "Expense Rows".
3. Note that the "Title" field is what shows up on the printed report. There is a single line for the title, and it will print in the center of the page underneath the "Set of Books Name". The third title line of the report is the "Period" for which the report is run. The date and time of the report and a page number will print on the upper left corner of each page. Additional title lines can be typed into the "Column Set Heading" field.
4. Draw each report on an Excel spreadsheet. Note similar flexfield assignments, calculations, and totals for each report. Determine standard characteristics for the rows. For example, always group cash accounts together and report them as one total line. But list expense accounts individually on all reports.
5. Assign sequence numbers for each row to reflect the accounts in that row. Use the same number of digits as the value for the accounts in that row. The account number order is generally the order in which reporting is usually completed. Examples include:
   o Sequence numbers for all asset rows might start with a 1xxxx.
   o Rows with cash accounts might have a sequence number of 11xxx.
   o Rows with liability accounts might have a sequence number of 3xxxx.
6. Make sure the sequence number reflects the type of row.
   o Rows with sequence numbers ending in 0 or 00 should be header rows or subtitles.
   o Sequence number 11000 should be a header row with no account assignments or calculations and should be titled "Cash Assets".
   o Rows ending in 99999 or 9999 should be totals or subtotals.
   o Sequence 11999 would be a subtotal of all cash asset rows.
   o Sequence 19999 would be a net of all asset rows.Parallel the names and numbers in the values for the account segment of the flexfield, and use the 9 as a parent or summary account. Have the value description read "Total Current Assets" or "Net Accounts Receivable". Enter the value set descriptions in a form that does not require substantial retyping.
7. Autocopy completed row sets, and then make modifications for each of the other reports. Autocopy all report components (column sets, content sets, row orders, reports, and report sets).

1. Use Autocopy to make a copy of your master row set:
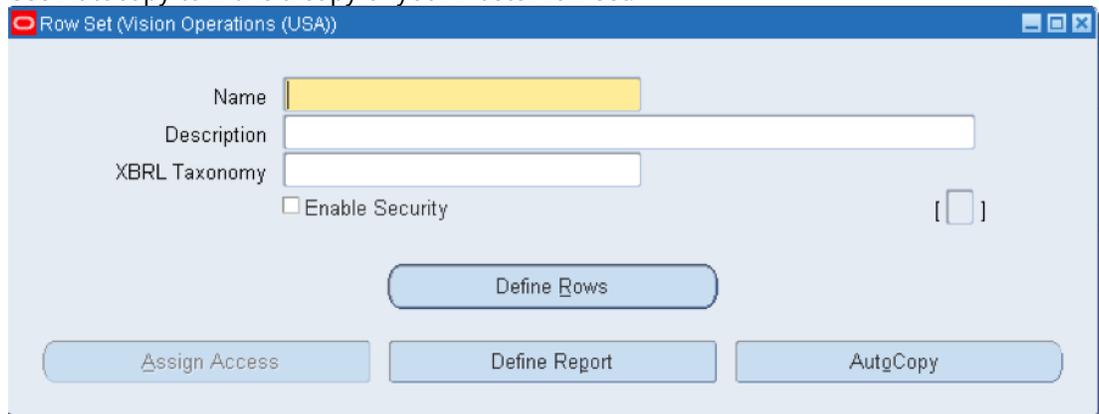
2. Delete rows that are not necessary in the report you are creating.
3. Create or use pre-defined column sets to define the amount types.

That's it. You have a top-down procedure for creating any type of report in a matter of minutes, reducing the time-to-information and allowing management to get the enterprise information they need on a real-time basis.

Usability of the master row set

In order to streamline the effort required for developing your master row set, it is essential that your chart of accounts values be organized into logical ranges for each segment. Then, you can put in a range of values for each row, and when you want to display detailed rows, you display at the detail or summary level. If each segment is not in a logical range, the values that are "out of range" increase the number of rows that are necessary in order for a master row set to capture all account values, opposing the fundamental motivation of the concept of a master row set. It is common for growing companies to end up with values that are all over the place due to overcrowding of the range of values and there are no values left in a particular range that a new account (or other segment value) should logically fall in. A workaround is to create the new value anyway, anywhere that it will fit in the chart regardless of whether or not it should be there. Not only does this practice hinder the opportunity for using a master row set for FSG, it cramps previously designed cross-validation and security rules, requiring data stewardship in the form of frequent, time-consuming rules analysis and reformulation in order to prevent a total implosion of data governance. More work, not less.

For companies that are operating E-Business Suite with a chart of accounts that has fallen out of range, FlexField software from eprentise is the industry-standard solution to getting the chart back on track, transforming a master row set from a helpful tool into a golden key for obtaining real-time enterprise information. FlexField facilitates a chart of accounts change through re-mapping the disparate segment values in your current chart of accounts to a new chart of accounts with lengthened segments and new, logically ranged values. Learn more about how FlexField software enables you to capitalize on a master row set, to minimize the number and maintenance of cross-validation and security rules, and to provide your business with the opportunity to experience growth, and reduce the time and expenses required for your users to create on-demand reports. Click here to read more about the advantages of using FlexField software.

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