

# eprintise® Reorganization: Calendar Year-End Change Overview

# Who Is eprentise?

## In 2007 eprentise was founded on its original product, FlexField

- Enables customers to make unprecedented changes to their financial chart of accounts while maintaining transactional history and data integrity.



ORACLE

Partner

## In 2009 we introduced our Consolidation, Divestiture, and Reorganization products

- Transformational software which can copy, change, filter, or merge all elements of Oracle EBS financial systems to address ever-changing business needs, such as regulatory compliance and growth opportunities.

Transformation to Optimization

One-time usage to subscription model

## In 2020 we began expanding to new markets with our C Collection analytics suite, and our Audit Automation software

- C Collection analytics provides transparency and identifies potential problem areas with transactional data. This allows users to reduce costs, leverage opportunities across the enterprise, improve business processes, and increase the confidence level of the users in their data, processes, and operations.



CRYSTALLIZE  
ANALYTICS®

- Automated Audit provides internal auditors and the finance team with drill-down data from a balance sheet report into the transaction-level detail. The software covers hundreds of Data Facets® for the entire enterprise domain and builds in consistent audit processes and workflows across the organization.

Automated Audit®

# eprentise Calendar Change Examples

Organization	Business Problem	eprentise Solution
Global Payments	Global Payments' financial reporting used a Fiscal Year of June through May and needed to be changed to Calendar Year January through December. 75 Ledgers and 18 Corporate FA Books with over 70,000 assets were using the Jun-May FY.	eprentise Calendar change software was used to change the year-end to a calendar year, change the calendar and period-set names, and create new FA corporate books. A year-minus-one needed to be applied to all history. Assets were copied to the new books with the appropriate YTD depreciation as per the new calendar.
Emerson Network Power	After spinning off the power business into an entity called Vertiv, Emerson Network Power had the challenge of changing six calendars from two separate instances across many global regions (Americas/Europe/Asia Pac) to conform to the new January to December enterprise standard.	ENP used eprentise Calendar Change to go from a fiscal October year start to a calendar year start with stub periods to finish the year, added adjusting periods and implemented a year-minus-one for prior years, and moved the existing assets in 37 Corporate FA Books to new FA Books to include renumbering the fixed assets in the FA Books.
Quest Software	Quest was acquired by Dell, and after going private, Dell announced the sale of their software division including the Quest business. The fiscal period dates on the calendar needed to be aligned to conform to the buyer's calendar month. Their calendar was a Feb to Jan Fiscal year with 2 adjusting periods.	Quest selected eprentise Calendar Change date change software to do a date change from a 4-4-5 fiscal period to a monthly period prospectively after the date of acquisition for the 11 years defined in their current calendar.
Willis Towers Watson	Willis Towers Watson successfully completed the merger of Willis Group Holdings and Towers Watson. Due to this merger, they needed to align their calendar, revalue their assets and do a chart of accounts change.	WTW used eprentise Calendar Change software to change one calendar from a Jul-to-Jun year to a Jan-to-Dec year. They added stub periods to finish the short year, implemented a year-minus-one for prior years, and used the eprentise Fixed Asset Revaluation software to revalue fixed assets in 42 FA Corporate Books that corresponded to the new calendar year. FlexField software was used to change their chart of accounts.
BMC	BMC went from public company to private company and needed financials to represent the close date including retained earnings and equity adjustments. 32 corporate asset books also reflected the close date. In a separate project, they were acquired and needed to go from a private company back to a public company.	BMC created a stub year ending on the last day as a public company, and a longer year beginning on the first day as a private company using eprentise Calendar Change software. All financials from the close were represented accurately on the date of the close and retained earnings were adjusted. When BMC was later acquired by KKR, they completed a second calendar change project to end their new calendar year effective as of the acquisition date. Assets were revalued and moved to new corporate books.

# Proven Out-Of-The-Box Software Products

The collage displays various eprentise software interfaces for different project types:

- Consolidation:** Shows a 'Consolidation Ruleset Workflow' diagram with steps like 'Prepare Source Instance', 'Resolve Source Seed Data', 'Resolve Source Master data', 'Resolve Source Transaction data', and 'Align Target sequences'. It also includes a 'Create Rule' dialog for 'Filter Rule' with fields for 'Rule Template', 'Authority Type', 'Authority', 'Rule Name', 'Selection Criteria', and 'Balancing Segment Value'.
- Divestiture:** Shows a 'Create Rule' dialog for 'Filter Rule' with fields for 'Rule Template', 'Authority Type', 'Authority', 'Rule Name', 'Selection Criteria', and 'Balancing Segment Value'. It also includes a 'Map Accounting Flexfield' diagram and a 'Select New Accounting Flexfield' table.
- Reorganization:** Shows a 'Create Rule' dialog for 'Change Rule' with fields for 'Rule Template', 'Authority Type', 'Authority', 'Rule Name', 'Selection Criteria', and 'Balancing Segment Value'. It also includes a 'Map Accounting Flexfield' diagram and a 'Select New Accounting Flexfield' table.
- Reorg:** Shows a 'Create Rule' dialog for 'Change Rule' with fields for 'Rule Template', 'Authority Type', 'Authority', 'Rule Name', 'Selection Criteria', and 'Balancing Segment Value'. It also includes a 'Map Accounting Flexfield' diagram and a 'Select New Accounting Flexfield' table.

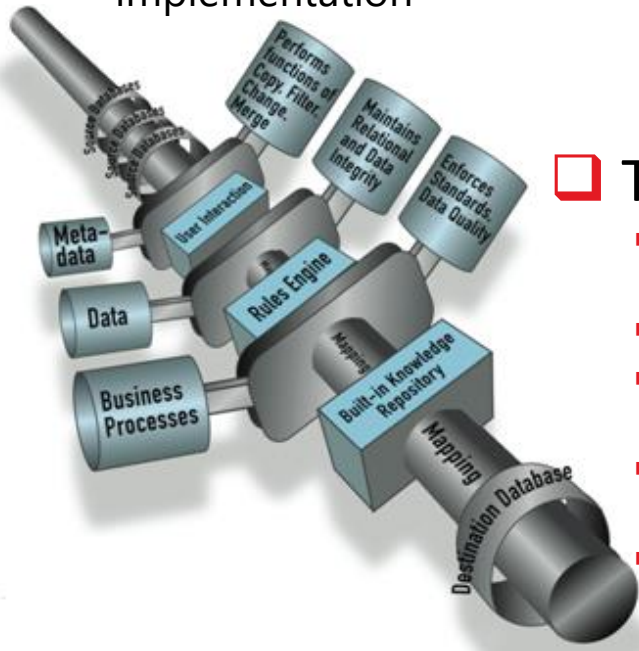
The 'Select New Accounting Flexfield' table is shown below:

Length	Seg #	Name	Type	Length	Constant Value
1	1	COMPANY	Alpha	2	
4	2	ACCOUNT	Alpha	4	
3	3	DEPARTMENT	Alpha	3	
4	4	PRODUCT	Alpha	3	

# eprentise Transformation Solution

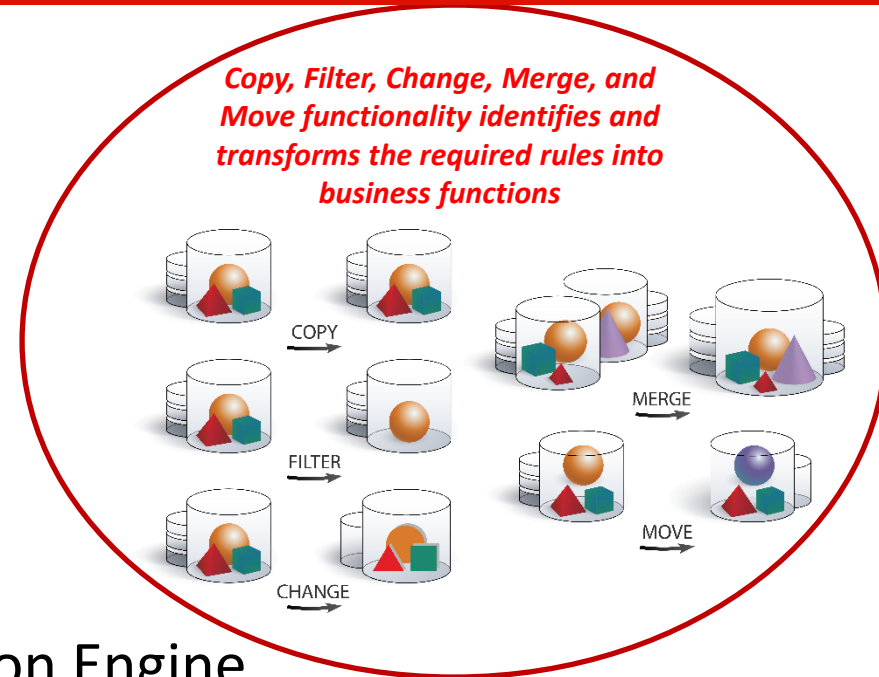
## ❑ Metadata Analysis

- Knowledge Repository – intelligent, learning and building from each successive implementation
  - Houses hundreds of thousands of rules
- Rules Engine
- Automated conflict resolution and data mapping
- Rules learned automatically during each implementation



## ❑ Transformation Engine

- Metadata transformation specific to product (documented & undocumented)
- Knowledge acquired from product and process
- Converts all historical data in every module with 100% accuracy.
- Process Automation to transform data from source to target
- Executes rules in the right sequence to maintain relational integrity



***Ultimately Generates the Single Source of Truth for the Customer***

# Calendar Change Business Scenario

- ❑ Change the calendar from a calendar year (Jan-Dec) to a fiscal year or vice versa (Apr-Mar, Oct-Sep)
  - Business Need
    - Newly acquired company's calendar is not compatible to corporate calendar
    - Statutory requirement for year-end change (i.e. India)
  - Change the current year-end period to a new year-end period
  - New adjustment (stub) periods must be added to complete the short year
  - Change Quarter Number
  - GL balances must be generated for the new adjustment periods added in history for consistent reporting
  - Recalculate the retained earnings as of new first period
  - Post changes, reload budgets and regenerate translated balances



# Change Year End: Add Stub Periods

Before Change

PRD_NAME	ST_DATE	END_DATE	PERIOD_YEAR	PERIOD_NUM	ADJ_PERIOD
OCT-15'	01-OCT-15'	31-OCT-15'	2016	1	N
SEP-15'	01-SEP-15'	30-SEP-15'	2015	12	N
AUG-15'	01-AUG-15'	31-AUG-15'	2015	11	N
JUL-15'	01-JUL-15'	31-JUL-15'	2015	10	N
JUN-15'	01-JUN-15'	30-JUN-15'	2015	9	N
MAY-15'	01-MAY-15'	31-MAY-15'	2015	8	N
APR-15'	01-APR-15'	30-APR-15'	2015	7	N
MAR-15'	01-MAR-15'	31-MAR-15'	2015	6	N
FEB-15'	01-FEB-15'	28-FEB-15'	2015	5	N
JAN-15'	01-JAN-15'	31-JAN-15'	2015	4	N
DEC-14'	01-DEC-14'	31-DEC-14'	2015	3	N
NOV-14'	01-NOV-14'	30-NOV-14'	2015	2	N
OCT-14'	01-OCT-14'	31-OCT-14'	2015	1	N
SEP-14'	01-SEP-14'	30-SEP-14'	2014	12	N

After Change

PRD_NAME	ST_DATE	END_DATE	PERIOD_YEAR	PERIOD_NUM	ADJ_PERIOD
OCT-15'	01-OCT-15'	31-OCT-15'	2016	4	N
SEP-15'	01-SEP-15'	30-SEP-15'	2016	3	N
AUG-15'	01-AUG-15'	31-AUG-15'	2016	2	N
JUL-15'	01-JUL-15'	31-JUL-15'	2016	1	N
ADJ-3	30-JUN-15'	30-JUN-15'	2015	12	Y
ADJ-2	30-JUN-15'	30-JUN-15'	2015	11	Y
ADJ-1	30-JUN-15'	30-JUN-15'	2015	10	Y
JUN-15'	01-JUN-15'	30-JUN-15'	2015	9	N
MAY-15'	01-MAY-15'	31-MAY-15'	2015	8	N
APR-15'	01-APR-15'	30-APR-15'	2015	7	N
MAR-15'	01-MAR-15'	31-MAR-15'	2015	6	N
FEB-15'	01-FEB-15'	28-FEB-15'	2015	5	N
JAN-15'	01-JAN-15'	31-JAN-15'	2015	4	N
DEC-14'	01-DEC-14'	31-DEC-14'	2015	3	N
NOV-14'	01-NOV-14'	30-NOV-14'	2015	2	N
OCT-14'	01-OCT-14'	31-OCT-14'	2015	1	N
SEP-14'	01-SEP-14'	30-SEP-14'	2014	12	N

# New Calendar Requirements Year End

## Before Change

Current Calendar						
PERIOD_SET_NAME	PRD_NAME	ST_DATE	END_DATE	PERIOD_YEAR	PERIOD_NUM	ADJ_PERIOD
CALENDAR	DEC-16'	'01-DEC-15'	'31-DEC-15'	2016	7	N
CALENDAR	NOV-16'	'01-NOV-15'	'30-NOV-15'	2016	6	N
CALENDAR	OCT-16'	'01-OCT-15'	'31-OCT-15'	2016	5	N
CALENDAR	SEP-16'	'01-SEP-15'	'30-SEP-15'	2016	4	N
CALENDAR	AUG-16'	'01-AUG-15'	'31-AUG-15'	2016	3	N
CALENDAR	JUL-16'	'01-JUL-15'	'31-JUL-15'	2016	2	N
CALENDAR	JUN-16'	'01-JUN-15'	'30-JUN-15'	2016	1	N
CALENDAR	'MAY-15'	'01-MAY-15'	'31-MAY-15'	2015	12	N
CALENDAR	'APR-15'	'01-APR-15'	'30-APR-15'	2015	11	N
CALENDAR	'MAR-15'	'01-MAR-15'	'31-MAR-15'	2015	10	N
CALENDAR	'FEB-15'	'01-FEB-15'	'28-FEB-15'	2015	9	N
CALENDAR	'JAN-15'	'01-JAN-15'	'31-JAN-15'	2015	8	N
CALENDAR	DEC-15'	'01-DEC-14'	'31-DEC-14'	2015	7	N
CALENDAR	NOV-15'	'01-NOV-14'	'30-NOV-14'	2015	6	N
CALENDAR	OCT-15'	'01-OCT-14'	'31-OCT-14'	2015	5	N
CALENDAR	SEP-15'	'01-SEP-14'	'30-SEP-14'	2015	4	N
CALENDAR	AUG-15'	'01-AUG-14'	'31-AUG-14'	2015	3	N
CALENDAR	JUL-15'	'01-JUL-14'	'31-JUL-14'	2015	2	N
CALENDAR	JUN-15'	'01-JUN-14'	'30-JUN-14'	2015	1	N
CALENDAR	'MAY-14'	'01-MAY-14'	'31-MAY-14'	2014	12	N
CALENDAR	'APR-14'	'01-APR-14'	'30-APR-14'	2014	11	N
CALENDAR	'MAR-14'	'01-MAR-14'	'31-MAR-14'	2014	10	N
CALENDAR	'FEB-14'	'01-FEB-14'	'28-FEB-14'	2014	9	N
CALENDAR	'JAN-14'	'01-JAN-14'	'31-JAN-14'	2014	8	N

## After Change

Changes made to existing calendar in yellow						
Adjusting periods added to begin 2015 year in green						
Calendar Change would require Year - 1 and period name change						
Option2 recommended approach						
Inserting new ADJ periods after go live period does not require gl balance reconstruction (inserting in history will require)						
Calendar After Change						
PERIOD_SET_NAME	PRD_NAME	ST_DATE	END_DATE	PERIOD_YEAR	PERIOD_NUM	ADJ_PERIOD
CALENDAR	ADJ-05	31-DEC-15'	31-DEC-15'	2015	12	Y
CALENDAR	ADJ-04	31-DEC-15'	31-DEC-15'	2015	11	Y
CALENDAR	ADJ-03	31-DEC-15'	31-DEC-15'	2015	10	Y
CALENDAR	ADJ-02	31-DEC-15'	31-DEC-15'	2015	9	Y
CALENDAR	ADJ-01	31-DEC-15'	31-DEC-15'	2015	8	Y
CALENDAR	'DEC-15'	'01-DEC-15'	'31-DEC-15'	2015	7	N
CALENDAR	'NOV-15'	'01-NOV-15'	'30-NOV-15'	2015	6	N
CALENDAR	'OCT-15'	'01-OCT-15'	'31-OCT-15'	2015	5	N
CALENDAR	'SEP-15'	'01-SEP-15'	'30-SEP-15'	2015	4	N
CALENDAR	'AUG-15'	'01-AUG-15'	'31-AUG-15'	2015	3	N
CALENDAR	'JUL-15'	'01-JUL-15'	'31-JUL-15'	2015	2	N
CALENDAR	'JUN-15'	'01-JUN-15'	'30-JUN-15'	2015	1	N
CALENDAR	'MAY-15'	'01-MAY-15'	'31-MAY-15'	2014	12	N
CALENDAR	'APR-15'	'01-APR-15'	'30-APR-15'	2014	11	N
CALENDAR	'MAR-15'	'01-MAR-15'	'31-MAR-15'	2014	10	N
CALENDAR	'FEB-15'	'01-FEB-15'	'28-FEB-15'	2014	9	N
CALENDAR	'JAN-15'	'01-JAN-15'	'31-JAN-15'	2014	8	N
CALENDAR	DEC-14'	'01-DEC-14'	'31-DEC-14'	2014	7	N
CALENDAR	NOV-14'	'01-NOV-14'	'30-NOV-14'	2014	6	N
CALENDAR	OCT-14'	'01-OCT-14'	'31-OCT-14'	2014	5	N
CALENDAR	SEP-14'	'01-SEP-14'	'30-SEP-14'	2014	4	N
CALENDAR	AUG-14'	'01-AUG-14'	'31-AUG-14'	2014	3	N
CALENDAR	JUL-14'	'01-JUL-14'	'31-JUL-14'	2014	2	N
CALENDAR	JUN-14'	'01-JUN-14'	'30-JUN-14'	2014	1	N
CALENDAR	'MAY-14'	'01-MAY-14'	'31-MAY-14'	2013	12	N
CALENDAR	'APR-14'	'01-APR-14'	'30-APR-14'	2013	11	N
CALENDAR	'MAR-14'	'01-MAR-14'	'31-MAR-14'	2013	10	N
CALENDAR	'FEB-14'	'01-FEB-14'	'28-FEB-14'	2013	9	N
CALENDAR	'JAN-14'	'01-JAN-14'	'31-JAN-14'	2013	8	N



# Calendar Change Business Scenario

- ❑ End the year on a particular date (acquisition date / public-to-private conversion date) and close the books and start the new year on next day
  - Business Need
    - Company was acquired on specific date (i.e. 15<sup>th</sup> June 2015)
    - Company changed from public to private on specified date (i.e. 15<sup>th</sup> June 2015)
  - Need to end the current year and begin new year on date
  - Do full year close on date to report retained earnings and balances as of date
  - Create short period and short year
    - Change end date of period JUN-2015 to end on 15<sup>th</sup> Jun 2015 (short June) and start date of period JUL-2015 to 16 Jun 2015 (long July)
  - Add new adjustment periods to end the year on specified date and start the new year on the following date, creating a short year
  - Change Quarter Number
  - Generate the GL Balances for short year, new adjustment periods and long following period and onwards
  - Realign the retained earnings based on new GL Balances as of new first period
  - Post changes, reload budget and regenerate translated balances

# End Year On Date Of Acquisition

## Before Change

## After Change

PRD_NAME	ST_DATE	END_DATE	PERIOD_YEAR	PERIOD_NUM	ADJ_PERIOD
OCT-15'	01-OCT-15'	31-OCT-15'	2016	1	N
SEP-15'	01-SEP-15'	30-SEP-15'	2015	12	N
AUG-15'	01-AUG-15'	31-AUG-15'	2015	11	N
JUL-15'	01-JUL-15'	31-JUL-15'	2015	10	N
JUN-15'	01-JUN-15'	30-JUN-15'	2015	9	N
MAY-15'	01-MAY-15'	31-MAY-15'	2015	8	N
APR-15'	01-APR-15'	30-APR-15'	2015	7	N
MAR-15'	01-MAR-15'	31-MAR-15'	2015	6	N
FEB-15'	01-FEB-15'	28-FEB-15'	2015	5	N
JAN-15'	01-JAN-15'	31-JAN-15'	2015	4	N
DEC-14'	01-DEC-14'	31-DEC-14'	2015	3	N
NOV-14'	01-NOV-14'	30-NOV-14'	2015	2	N
OCT-14'	01-OCT-14'	31-OCT-14'	2015	1	N
SEP-14'	01-SEP-14'	30-SEP-14'	2014	12	N

PRD_NAME	ST_DATE	END_DATE	PERIOD_YEAR	PERIOD_NUM	ADJ_PERIOD
OCT-15'	01-OCT-15'	31-OCT-15'	2016	1	N
SEP-15'	01-SEP-15'	30-SEP-15'	2016	12	N
AUG-15'	01-AUG-15'	31-AUG-15'	2016	11	N
JUL-15'	16-JUN-15'	31-JUL-15'	2016	10	N
ADJ-12	16-JUN-15'	16-JUN-15'	2016	9	Y
ADJ-11	16-JUN-15'	16-JUN-15'	2016	8	Y
ADJ-10	16-JUN-15'	16-JUN-15'	2016	7	Y
ADJ-9	16-JUN-15'	16-JUN-15'	2016	6	Y
ADJ-8	16-JUN-15'	16-JUN-15'	2016	5	Y
ADJ-7	16-JUN-15'	16-JUN-15'	2016	4	Y
ADJ-6	16-JUN-15'	16-JUN-15'	2016	3	Y
ADJ-5	16-JUN-15'	16-JUN-15'	2016	2	Y
ADJ-4	16-JUN-15'	16-JUN-15'	2016	1	Y
ADJ-3	15-JUN-15'	15-JUN-15'	2015	12	Y
ADJ-2	15-JUN-15'	15-JUN-15'	2015	11	Y
ADJ-1	15-JUN-15'	15-JUN-15'	2015	10	Y
JUN-15'	01-JUN-15'	15-JUN-15'	2015	9	N
MAY-15'	01-MAY-15'	31-MAY-15'	2015	8	N
APR-15'	01-APR-15'	30-APR-15'	2015	7	N
MAR-15'	01-MAR-15'	31-MAR-15'	2015	6	N
FEB-15'	01-FEB-15'	28-FEB-15'	2015	5	N
JAN-15'	01-JAN-15'	31-JAN-15'	2015	4	N
DEC-14'	01-DEC-14'	31-DEC-14'	2015	3	N
NOV-14'	01-NOV-14'	30-NOV-14'	2015	2	N
OCT-14'	01-OCT-14'	31-OCT-14'	2015	1	N
SEP-14'	01-SEP-14'	30-SEP-14'	2014	12	N

Year starts

Year ends

Date of Acquisition 15 Jun 2015

# Period Date Change: Impact On Journals

Calendar Period date change rule					
Period name	Current Start Date	Current End Date	New Start Date	New End Date	Impact
Apr-17	1-Apr-16	30-Apr-16	1-Apr-16	29-Apr-16	Journal Entries from April 30 need to be subtracted from Apr-17 Period
May-17	1-May-16	31-May-16	30-Apr-16	31-May-16	Journal Entries from April 30 need to be added to May-17 Period

Status	1. Original data									
je_batch										
Original batch row	JE_BATCH_ID	Name	STATUS_VERIFIED	ACTUAL_FLAG	AVERAGE_JOUR	CREATION_DATE	CREATED_BY	LAST_UPDATE_LOGIN	STATUS_RESET_FLAG	
	30	AR 1002 Recievables 197317: A 1002	Y	A	N	8-Aug-16	1,072	52,412		
je_header										
Original header row	JE_HEADER_ID	JE_CATEGORY	PERIOD_NAME	NAME	STATUS	MULTI_BAL_SEG	ACTUAL_FLAG	DEFAULT_EFFECTIVE	TAX_STATUS_CODE	
	57	Cross Currency	Apr-17	Cross Currency EUR P	N		ACTUAL_FLAG	7-Apr-16	N	
je_lines										
Original header related line	JE_HEADER_ID	SET_OF_BOOKS_ID	PERIOD_NAME	EFFECTIVE_DATE	CREATION_DATE	ENTERED_DR	ENTERED_CR	ACCOUNTED_DR	ACCOUNTED_CR	
	57		2	Apr-17	7-Apr-16	8-Aug-16	336		18,206	
Original header related line	57		2	Apr-17	30-Apr-16	8-Aug-16	341		18,457	
Original header related line	57		2	Apr-17	7-Apr-16	8-Aug-16	403		21,822	
Original header related line	57		2	Apr-17	7-Apr-16	8-Aug-16	1,005		54,471	
Original header related line	57		2	Apr-17	19-Apr-16	8-Aug-16	1,032		55,939	
Original header related line	57		2	Apr-17	19-Apr-16	8-Aug-16	1,129		61,178	
Original header related line	57		2	Apr-17	21-Apr-16	8-Aug-16	1,204		65,268	
Original header related line	57		2	Apr-17	21-Apr-16	8-Aug-16	2,036		110,327	
Original header related line	57		2	Apr-17	19-Apr-16	8-Aug-16	3,734		202,371	
Original header related line	57		2	Apr-17	21-Apr-16	8-Aug-16	5,034		272,842	
Original header related line	57		2	Apr-17	30-Apr-16	8-Aug-16	16,252		880,881	

Status	2. After period_name is changed from Apr-07 to May-07 for 30-Apr-2006 related data									
je_batch										
Original batch row	JE_BATCH_ID	Name	STATUS_VERIFIED	ACTUAL_FLAG	AVERAGE_JOUR	CREATION_DATE	CREATED_BY	LAST_UPDATE_LOGIN	STATUS_RESET_FLAG	
	30	AR 1002 Recievables 197317: A 1002	Y	A	N	8-Aug-16	1,072	52,412		
je_header										
Original header row	JE_HEADER_ID	JE_CATEGORY	PERIOD_NAME	NAME	STATUS	MULTI_BAL_SEG	ACTUAL_FLAG	DEFAULT_EFFECTIVE	TAX_STATUS_CODE	
	57	Cross Currency	7-Apr	Cross Currency EUR P	N		A	7-Apr-06	N	
je_lines										
Original header related line	JE_HEADER_ID	SET_OF_BOOKS_ID	PERIOD_NAME	EFFECTIVE_DATE	CREATION_DATE	ENTERED_DR	ENTERED_CR	ACCOUNTED_DR	ACCOUNTED_CR	
	57		2	Apr-17	7-Apr-16	8-Aug-16	336		18,206	
Original header related line	57		2	May-17	30-Apr-16	8-Aug-16	341		18,457	
Original header related line	57		2	Apr-17	7-Apr-16	8-Aug-16	403		21,822	
Original header related line	57		2	Apr-17	7-Apr-16	8-Aug-16	1,005		54,471	
Original header related line	57		2	Apr-17	19-Apr-16	8-Aug-16	1,032		55,939	
Original header related line	57		2	Apr-17	19-Apr-16	8-Aug-16	1,129		61,178	
Original header related line	57		2	Apr-17	21-Apr-16	8-Aug-16	1,204		65,268	
Original header related line	57		2	Apr-17	21-Apr-16	8-Aug-16	2,036		110,327	
Original header related line	57		2	Apr-17	19-Apr-16	8-Aug-16	3,734		202,371	
Original header related line	57		2	Apr-17	21-Apr-16	8-Aug-16	5,034		272,842	
Original header related line	57		2	May-17	30-Apr-16	8-Aug-16	16,252		880,881	

Status	3. Since in je_lines we will end up with - one je_header_id with multiple period_names (Apr-07, May-07) which is wrong we will create new batch and new header for May-07 related rows in je_lines We will also reduce the amounts in original header and batch rows also									
je_batch										
Original batch row altered	JE_BATCH_ID	Name	STATUS_VERIFIED	ACTUAL_FLAG	AVERAGE_JOUR	CREATION_DATE	CREATED_BY	LAST_UPDATE_LOGIN	STATUS_RESET_FLAG	
	30	AR 1002 Recievables 197317: A 1002	Y	A	N	8-Aug-16	1,072	52,412		
New batch Row	31	AR 1002 Recievables 197317: A 1002(Calendar Change)- Y	Y	A	N	8-Aug-16	1,072	52,412		
je_header										
Original header row altered	JE_HEADER_ID	JE_CATEGORY	PERIOD_NAME	NAME	STATUS	MULTI_BAL_SEG	ACTUAL_FLAG	DEFAULT_EFFECTIVE	TAX_STATUS_CODE	
	57	Cross Currency	Apr-17	Cross Currency EUR P	N		A	7-Apr-16	N	
New header Row	58	Cross Currency	May-17	Cross Currency EUR P	N		A	30-Apr-16	N	

# Impact Of Calendar Date Change

Journals → Enter

Click on Find

Period Name can be seen

Click on Review Journals

Effective Date is displayed

Click on line

GL Period

GL Date

Click on View Transaction to open AR Receipt Transaction

GL to AR Drill Down

Click on **Line Drilldown** to open "View Journal Entry Lines"

# What Happens During Apply Changes For A Period Date Change?

- ❑ GL Journal Batches / Headers get split into multiple Journal Batches/Headers because of the period date changes.
- ❑ Affected and newly created Batch / Header names will be appended with '(Calendar change)'. If a new Batch is created, its name will be derived by appended old name with '(Calendar change)-Current Batch ID-New Batch ID'. If a new Header is created, its name will be derived by appended old name with '(Calendar change)-Current Header ID-New Header ID'.
- ❑ Any unbalanced journals resulting because of movement of lines from one Journal Header to a new one, are identified and a report is generated.
- ❑ Balances are updated and period statuses for the periods for which dates got changed will be reset back to 'Never Opened' to allow opening the periods in GL and corresponding opening and closing balances to flow to the opened periods when opened.



# Impact Of Calendar Changes

- ❑ Change to Calendar structure
- ❑ Impacts General-Ledger and sub-ledger modules
  - Synchronize changes to Sub ledger calendar / periods (AR, AP, PO, INV, PA, CN)
  - Synchronize changes in Fixed Assets module (FA Calendar and periods)
  - Synchronize changes to other calendars (not directly linked to Accounting Calendar)
  - Other Calendars which need not sync with Accounting Calendar changes
- ❑ Impacts data in related primary ledgers – actual budget, encumbrance and translated balances
- ❑ Related consolidation ledgers, secondary ledgers, reporting (ALC) ledgers, related retained earnings, revalued balances
- ❑ Journals repositioned to new periods
- ❑ Periods being lengthened or shortened, years being lengthened or shortened
- ❑ And much more...

# Manual Pre- And Post-Steps For A Mid-Month Close

- ❑ Necessary if the cutover to production for a calendar change project cannot be completed by the time of an acquisition close date
- ❑ Relevant if there is a year-end close and final closing statements are required at the same time as the close date
- ❑ Requirement: the short year close (a true year-end close) occurred on the actual close date of the transaction (CD).
  - Software functionality: Our software will repoint/recode journal entries to the correct periods for the changed calendar and will split journal headers if there are individual JEs within the header that need to be repointed to the correct period(s).
  - The customer needs to report out a closed trial balance for the short year ending on CD first as a tentative CD trial balance as of the last workday before the CD, then as a revised, finalized CD trial balance the first workday after the close.
  - Then the customer will need to report out the stub period (the date between the actual close date, and the original period close date) the period after the CD.
- ❑ At a high-level (more detailed tasks may be required), the options are (assume an actual close date of Mar 22, 2019 for this example):
  - Export the period-to-date/year-to-date trial balance to Excel or an outside reporting tool as of the latest date available (3/19/2019) for the initial trial balance and then adjust the trial balance to reflect the estimated through the end of closing day activity and balances. The P/L accounts are adjusted out against retained earnings. On March 25th run a period-to-date/year-to-date trial balance and either adjust the prior spreadsheet or outside reporting tool or export a new trial balance and make the end of period adjustments again to deliver the final closing statement trial balance on 3/25.
  - For the stub period, a full period-to-date/year-to-date trial balance can be run through March 31 and then the activity reported through March 22 would be subtracted and the beginning (as of 3/23) balances would be adjusted for the purchase accounting entries to reflect the changed equity, liability, and asset accounts.
  - When the eprentise software is run to change the calendar at cutover to production, a true year end will be created for the short period (ending 3/22) with close out to retained earnings and new period/year will start for the stub period and year. Upon the change, the previously determined purchase accounting entries will need to be booked to the primary ledger(s) as a post step.
- ❑ These adjustments could be booked directly to the primary ledger(s) (such as the retained earnings close out and zeroing out the P&L accounts as of 3/22). Entries will be needed to reverse the impact of the prior adjusting entries when the true period/year end is established by using eprentise software.
- ❑ Alternatively, the adjustments could be made to an adjustments only secondary ledger and then combined using ledger sets with the primary ledger to get an adjusted trial balance. This has the advantage of keeping the adjustments in the system of record (EBS) but allowing a clean primary ledger when the eprentise software is used to create the short year (ending 3/22) and the stub year (beginning 3/23).

# Oracle Does Allow Some Calendar Changes From The UI

- ❑ You can delete future periods and recreate them if:
  - The period status is never opened
  - It has not been used in a budget
  - It has not been used/opened by the subledgers (Projects, Inventory, etc.
- ❑ Reasons that will stop the calendar from being changed from the front-end
  - Period is in Open, Closed, Permanently Closed or in Future enterable status in any related ledger
  - All future transactions must be deleted (i.e. deferred revenue, scheduled payments, etc.)
  - Budgets are already entered for the period(s)
  - Period is in the current encumbrance year
  - Period(s) are already copied to Projects module
  - Period(s) are already copied to Sales Compensation module

# Asset Revaluation (Required For Acquisition)

## Adjust the Assets calendar – GAAP Required for Acquisitions

- ☐ New Original Cost (Either Fair Market Value or Net Book Value)
- ☐ Date-Placed-In-Service as of the Acquisition Date
- ☐ Asset Life to Properly Account and Report the Total Original Cost and Depreciation Going Forward

The screenshot displays the eprentise Reorganization interface. The top header shows the eprentise logo and the title 'Reorganization'. Below this, a purple bar indicates the project is 'Calender Change Project' and the user is logged in as 'RO\_USER'. A sidebar on the left lists navigation options: Reorganization, Rules, Create Rules, Validate Rules, Confirm Rules, Execute Rules, Apply Changes, Reports, and User Tasks. The main area is titled 'Create Rule' and contains the following fields and controls:

- Rule Type:** Change Rule (dropdown)
- Rule Template:** Mass Move Assets between FY Book(s) and CY E (dropdown)
- Authority Type:** Instance (dropdown)
- Authority:** Test\_Instance (dropdown)
- Rule Name:** Create Corp Book With Rev Assets Rule (text field)
- Enable:** ☒ (checkbox)
- Allow others to Modify/Delete /Execute:** ☐ (checkbox)
- Selection Criteria:**
  - Asset Book Mapping File:** Browse... NewAssetBookMappingFile.csv
  - New Asset Cost File:** Browse... Rev\_asset\_cost\_file.csv
- Buttons:** Save, Cancel, Create Asset Book Mapping File

## ☐ Decisions

- New FA Book Names
- Asset Numbering Decision
- Tag Numbering (if in use) decision
- Completed Revaluation file
- DFF info (optional)

- ☐ eprentise automatically creates the new FA Corp Books, new FA years, FA periods, FA Prorate Conventions and Prorate Dates, etc.
- ☐ Original asset information (original asset tag number, date placed in service, etc.) will be populated in a descriptive flexfield
- ☐ eprentise automatically creates new assets in the new books, based upon the revaluation file
- ☐ Only FA Corp Books are converted
- ☐ Any assets in the Mass Additions interface will also be updated with the new FA Corp Book name



# Asset Revaluation Pre-Steps

- ❑ Determine testing period to be used.
- ❑ Determine first depreciation period for new FA Corp Books.
  - Run depreciation for the prior FA period; close the prior FA period; open the next FA period.
  - Do not create any new FA activity in the first depreciation period.
- ❑ Import the journals in GL and post. Run your “Before” reports.
- ❑ Provide the Revaluation file to eprentise, with new cost, AD and YTD calculated according to the new calendar, and based upon the testing period selected.
- ❑ Bring down Oracle Applications (only apps tier) and CM.
- ❑ Hand-off to eprentise to perform FA calendar change.

	A	B	C	D	E	F	G	H	I
1	<b>New Asset Cost file format - template</b>								
2	BOOK_TYPE_CODE	ASSET_NUMBER	NEW_COST	NEW_LIFE	NEW_DATE_PLACED_IN_SERVICE	DEPRN_METHOD	YTD_DEPRN	DEPRN_RESERVE	DEPRECIATE_FLAG
3	FA CORP BOOK	123456	100.00	24	5-Jan-16	STL	0.00	0.00	YES
4	FA CORP BOOK	123455	200.00	24	5-Jan-16	STL	0.00	0.00	YES
5	FA CORP BOOK	123454	0.00	0	5-Jan-16	STL	0.00	0.00	NO
6	FA CORP BOOK	123453	100.00	24	5-Jan-16	STL	0.00	0.00	YES
7	FA CORP BOOK	123452	100.00	24	5-Jan-16	STL	0.00	0.00	YES
8	FA CORP BOOK	123451	2000.00	36	5-Jan-16	STL	0.00	0.00	YES
9	FA CORP BOOK	123450	400.00	24	5-Jan-16	STL	0.00	0.00	YES
10									
11	Old FA Book Name	Old Asset Number	New or revalued cost	LIM remaining	Generally acquisition date for existing (pre-acquisition) assets	STL	YTD Deprec in the current FY	Accum Deprec	Yes or No
12			+		Actual DPIS for new assets acquired post-acquisition				

# Example Asset Revaluation Post-Steps (Run Book)

- ❑ Validate the new FA.
- ❑ Run your “After” reports.
- ❑ Validate the new FA books, asset counts, cost, etc.
- ❑ Release the instance for transactional testing.
- ❑ Run depreciation, create additions, close period, open next period, transfer to GL & post., etc.
  - Continue through to period 1 of next FY.

# Fixed Assets Impact For Year-End Or Period-Name Changes



## Treatment of FA Books

- Active assets (not yet retired, but can be fully depreciated and have zero current value) moved into new corporate books with same configuration
- Assets will receive new unique Asset ID#, original tag number
  - Original Assets tag numbers will be suffixed by 'X' to maintain uniqueness
  - Customer can choose to
    - a. retain the original asset number with original assets in current corporate books, or
    - b. rename the original asset numbers by suffixing by a character in current corporate books, and associate the original asset numbers to new assets in new corporate books
- For history, query the old books
- Assets will be copied with their original cost, life in months, date placed in service, depreciation reserve, and computed current years YTD (based on new calendar period structure and position)
- Original asset information (original asset tag number, date placed in service, etc.) will be populated in a descriptive flexfield
- Old FA books need to be end-dated to prevent usage



## Standardize on depreciation methods.

- Original Asset Value and Current balance are brought over to new books, so depreciation works properly
- Reporting can be used to view old depreciation by period



## Tax books will be recreated by client after the assets are moved to the new books

- Mass Copy can be used to copy assets from new corporate book

# Additional Steps (Not Covered By Software)

- ❑ **Hard-Coded (RICE-W or CEMLI Activities)**
  - Interfaces to third-party systems
  - Data Warehouse
  - Reports
  - Workflows
  - OFA – Oracle Financial Analyzer
- ❑ **Definition of the target**
- ❑ **Testing, Cutover Strategy and Execution**

- ❑ **Calendar Specific Post Steps**
  - Create new asset tax books
  - Import assets in transit (mass addition interface table)
  - After running the depreciation in the new corporate asset books and create journals in gl, addition journals created - can be posted-reversed, posted, unposted - as per the business decision
  - If balance translation needs to be run for the new ADJ periods, Create period rates for the Calendar related set of books for New ADJ Periods
  - Open and Post all journals for new periods

# eprentise Tasks, Roles And Responsibilities

## ❑ Preparation

- Requirements and Specifications Phase (Complex Projects)
- Rules Analysis / Identification of Source and Target/ Fit to Requirements
- Run Book

## ❑ Software Runs

- Iterative Process
- Rule Revisions
- Validation of Results (backend)
- Software Execution and Performance
- Run Book Modifications
- Software Quality Assurance

## ❑ Product Support

- Patches
- Issue Resolution

## ❑ Remote with Many Concurrent Projects



# Customer/Partner Tasks, Roles And Responsibilities



## Project Manager

- Project Plan, Client Resources/Schedule
- Status Meetings and Reports
- Client Liaison
- Tracking Testing/Issues



## Database/System/Network Administrator

- Access for eprentise Team
- Negotiation with Hosting Company
- Standard Database/System Administration, Maintenance, Patching
- Instance Strategy, Preparation of Test and Reference Instances, and Environment Refresh
- System and Database Performance



## Functional Team

- Testing, Recording of Issues, Requirements Changes, Reporting of Results
  - Testing Includes Full Close Cycle for Each Module, Running of Standard Reports, Creation of New Transactions, Update of Open Items
  - Pre- and Post- Steps



## Technical Team

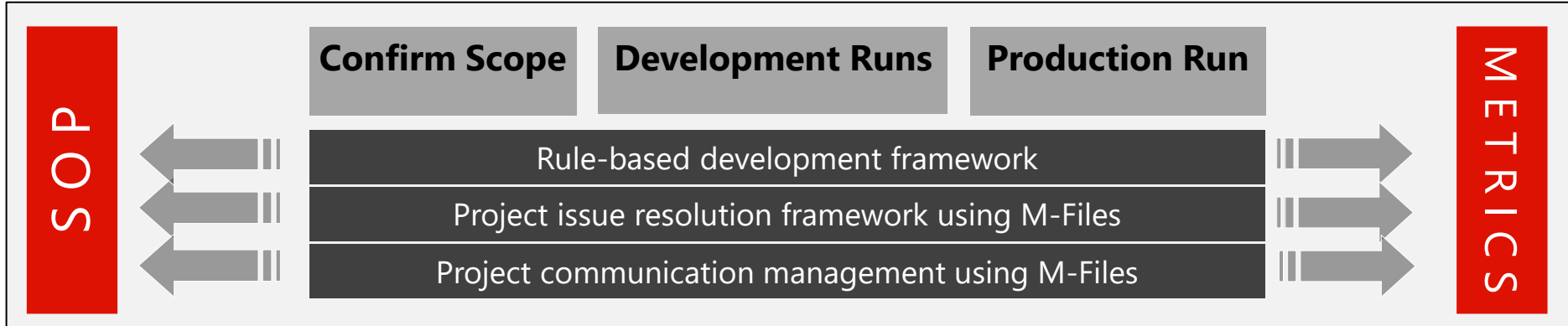
- CEMLI Objects
- Reconfigure and/or Reload of Data Warehouse

# Product And Project Life Cycle Differences

## PRODUCT DEVELOPMENT LIFE CYCLE



## PROJECT DELIVERY LIFE CYCLE



## Key Differentiators

**Project – product quality feedback loop**

**Continuous process and quality improvement and learnings from all projects**

**Improved quality, reduced risk, and rigorous validation**

# Why eprentise For Calendar Change?

***eprentise is the only commercially available software package to perform a calendar change. Some of our unique features are listed below.***

- ❑ eprentise software can be run anytime during the year.
- ❑ There is no need to remove future-dated entries.
- ❑ The software automatically generates needed journal entries to a suspense account for review and posting to reflect transactions that create out-of-balance batches that occur because the transaction was moved to a different period than when originally posted.
- ❑ eprentise software generates full audit trail reports.
- ❑ eprentise software will automatically realign calendars for fixed assets, projects, budgets, and service contracts in all the subledger transactions.
- ❑ eprentise software allows you to add periods/adjusting periods, change period dates, change of year-end dates, and change of calendar and period names.
- ❑ A short time-frame start-to-finish with two tests runs can be completed in a matter of weeks.
- ❑ This is commercial software which has been tested and used in live production environments. It has gone through a rigorous testing process. There is no custom code. The software adapts to any Oracle E-Business Suite environment and generates the code specifically to go from a source calendar to a target calendar. The built-in knowledge repository knows all the places where the data needs to be changed to maintain the data integrity.
- ❑ Balances and retained earnings are automatically adjusted to the new periods when the new period is opened.
- ❑ eprentise software can automatically adjust assets to account for new original cost, date placed in service, asset life, to allow accurate accounting and reporting on total original cost and depreciation after an acquisition.

# eprentise Value Proposition

***Software - not Consulting***

***Transformation - not Migration or Integration***

- ❑ Proven track record
  - eprentise software has been successfully utilized to support over \$250 billion of merger, acquisition and divestiture deals
  - Software product company with unique approach to common business issues
  - Success stories – Many Fortune 50 companies
  - 100% Customer satisfaction
- ❑ Competitive advantages
  - Much lower cost of implementation (product vs. services)
  - Unique knowledge set developed from years of use
  - Proprietary, patented, proven technology
  - No other software in the market
- ❑ Benefits of eprentise approach
  - Maintains database integrity
  - Retains all history
  - All conflicts resolved
  - Reduces risk
  - Reduces project duration
- ❑ Efficiency gains because of shorter project duration with fewer resources translates to lower costs
  - Repeatable results, reusable as requirements change
  - Requires significantly less time and resources than consulting efforts
- ❑ Accurate, consistent results
  - No custom code
  - No need to worry about different coding styles, standards, skill levels, corrupting database, differences in different versions
  - Eliminates need to “qualify” consultants on technical skills
  - Generates code automatically without technical knowledge
- ❑ No need for external mapping, data warehouse, or reporting to reconcile different businesses

***Data Transformation with 100% Accuracy***

# Prices

- ❑ License Fees for eprentise (non-cancellable, non-refundable)
  - Metadata Analysis (Lite)
    - Based on factors such as function, database size, number of instances, ledgers
  - Rules Templates
    - Reorganization (Calendar Change, Asset Revaluation, Consolidation, Changing Key FlexFields, Filtering or Merging Ledgers, OUs, etc.)
- ❑ Product Usage 25% of License Fee



# Getting Started

## ❑ Client Download Site

- Diagnostic script
- FlexField software download
- Articles, data sheets, sample project plans
- Project Expectations

## ❑ System Requirements for eprentise

- Access
- Server, OS, and DB details
- Reference instance