Accruals or deferral journal entries are done to accrue or defer (i.e. record) revenue and/or expense in a fiscal period or fiscal year in which that revenue or expense was incurred but did not actually post. These entries are then reversed in the next fiscal period or fiscal year, when the actual revenue or expense is expected to actually post to the R/3 General Ledger.

Accruals or deferral journal entries are prepared just like any other journal entry via the Park Document transaction, except the Document Type ZB needs to be used on the Document Header initial screen (the Document Type SA defaults and needs to be changed). Once the document is entered and completed, the same approval rules will apply as with any other journal entry. Once all approvals are met, the document will post.

Once posted, Accounting Services will monitor the accruals via the Document Type ZB and reverse the documents in the next fiscal month or fiscal year. These reversal documents will also be identified via Document Type ZB.

If you discover that you forgot to enter ZB in the Doc. Type field on the header screen when creating the accrual or deferral, please call either 668-0834 (Susan Stone) or 684-9296 (Mary Kenney) in Accounting Services and ask to correct the Document Type for your document. You may also email either person if desired.
Initiate and Complete an Accrual or Deferral via Park Document - F-65

Via User Menu: Financials → Financial Documents → Park Document

**Note:** The steps for creating an accrual or deferral journal entry are the same as steps covered previously and are summarized below. The only difference is that Document Type ZB must be used on the Document Header. For more details, refer to the Initiate and Complete a Journal Entry section of the Journal Entry Basics Guide.

On the **Parked Document: Document Header** screen:

1. Enter **ZB** in the **Doc. type** field to identify the document as an accrual or deferral that needs to be reversed at some point (*default is SA, be sure to change to ZB*).

2. Enter **all other required fields** as usual (Document date, Company Code, Posting Date, Currency, Reference, and Doc. Header Text).

3. Click on the **Fast Data Entry** button (or **Acct model** button to use the Account Assignment Model).

On the **Parked Document: G/L Account Items** screen:

4. Enter the line items for the debits and credits, including line item text (see previous section for more detail).

5. Once all line items are entered, click on the **Document overview** button (see previous section for more detail).
On the *Parked Document: Overview* screen:

6. Enter additional text in the Note field via the menu path: **Extras** → **Text** (see previous section for more details)

7. Ensure the debit and credit totals are equal and net to zero.

8. Follow the menu path: **Document** → **Complete** (see previous section for more details).

**Note:** Once approvals are met and the document is posted, **Accounting Services will monitor the accruals** via the **Document Type ZB** and reverse the documents in the next fiscal month. These reversal documents will be also be identified with **Document Type ZB**.

If you discover that you forgot to enter **ZB** in the Doc. Type field on the header screen when creating the accrual or deferral, contact Susan Stone (684-6013) or Mary Kenney 684-9296 in Accounting Services to correct the Document Type. You may also email either person as well.