

# Manual journal entries in S/4HANA

Equinor's journey from custom solution in ECC to a close-to-standard approach in S/4

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## What the Customer Really Needed



How the customer explained it



How the Project Leader understood it



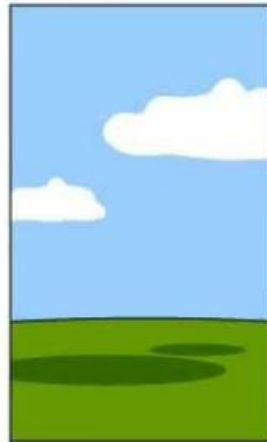
How the Analyst designed it



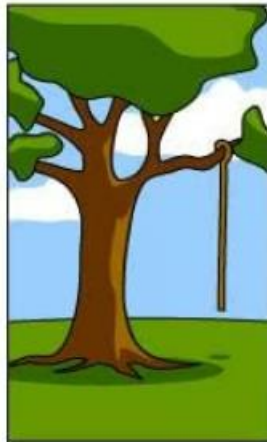
How the Programmer wrote it



How the Business Consultant described it



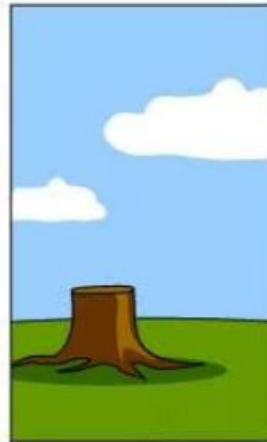
How the project was documented



What operations installed



How the customer was billed



How it was supported



What the customer really needed

# Manual journal entries

## How the entry originates

A Manual Journal Entry (MJE) is an accounting entry, manually created by a user in SAP to record financial transactions that are not automatically generated by operational business processes

Typical uses include adjustments, accruals, reclassifications and corrections.

# One control objective. Two approval lanes.

## Active approval

Approval before posting

- 1 Enter posting
- 2 Park document
- 3 **Approve**
- 4 Post to general ledger

## Passive approval

Approval after posting

- 1 Enter posting
- 2 Post to general ledger
- 3 **Approve or reject**
- 4 Reverse if rejected

Underlined step: the entry affects the general ledger

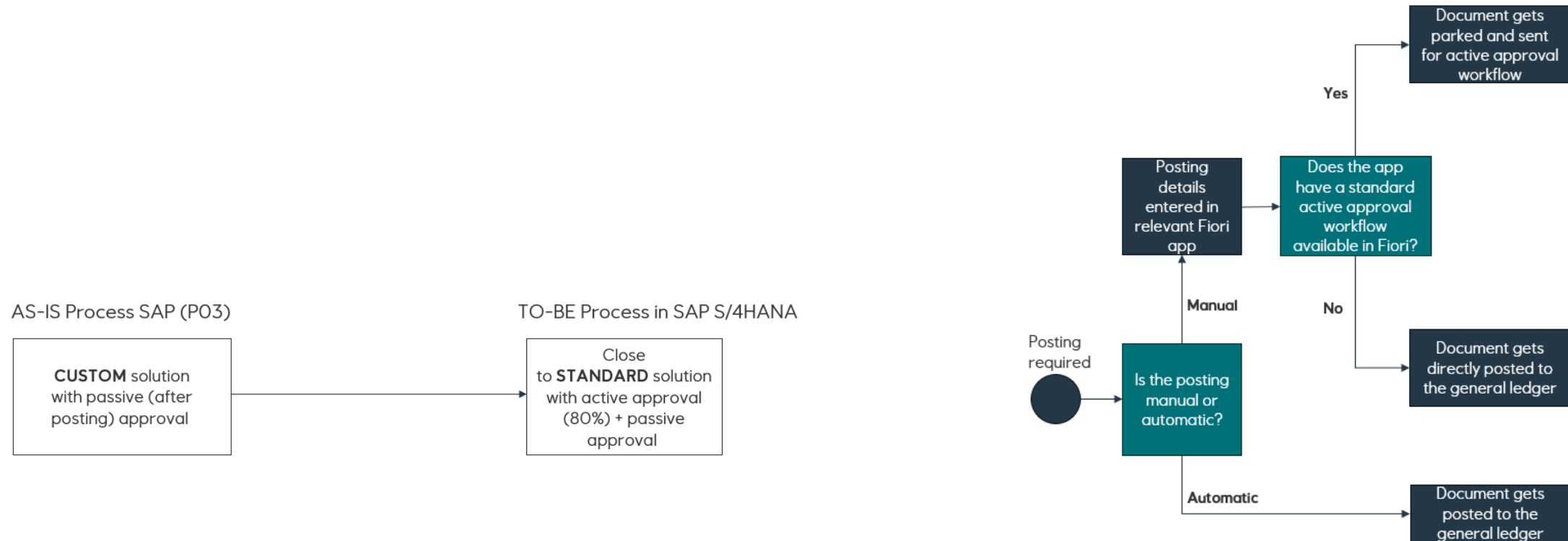
# In ECC, control depended on manual follow-up

- |           |                                   |                                               |
|-----------|-----------------------------------|-----------------------------------------------|
| <b>01</b> | <b>People-dependent controls</b>  | Many people contribute to key controls.       |
| <b>02</b> | <b>A highly customized system</b> | Gaps remain in system-supported controls.     |
| <b>03</b> | <b>Approval after posting</b>     | The entry affects the ledger before approval. |

**Passive approval = approval after posting**

# From a customized ECC solution to a close-to-standard S/4HANA approach

Manual Journal Entries Solution S/4





Verify General Journal Entries

Standard

Search

Submitted By:

Company Code:

Period:

Fiscal Year:

Journal Entry:

Journal Entry Date:

Posting Date:

Intco. Trans.:

Adapt Filters

| Status    | History | Processor | Journal Entry | Posting Date | Company Code              | Submitted By          | Journal Entry Type | Amnt in CompCd CrCY | Period |
|-----------|---------|-----------|---------------|--------------|---------------------------|-----------------------|--------------------|---------------------|--------|
| Posted    |         |           | 10000099      | 01.05.2024   | 2450 (Equinor UK Limited) | Z_GA_05               | SA (Regular MJE)   | 1,000.00 GBP        | 05     |
| Submitted |         |           | 10000098      | 29.01.2024   | 2450 (Equinor UK Limited) | 848452 (Elise Ommund) | SA (Regular MJE)   | 1,700.00 GBP        | 01     |
| Submitted |         |           | 10000097      | 29.01.2024   | 2450 (Equinor UK Limited) | 848452 (Elise Ommund) | SA (Regular MJE)   | 1,700.00 GBP        | 01     |
| Submitted |         |           | 10000096      | 29.01.2024   | 2450 (Equinor UK Limited) | 848452 (Elise Ommund) | SA (Regular MJE)   | 1,700.00 GBP        | 01     |
| Submitted |         |           | 10000095      | 29.01.2024   | 2450 (Equinor UK Limited) | 848452 (Elise Ommund) | SA (Regular MJE)   | 1,700.00 GBP        | 01     |

Dashboard (S) Parked Journals

Release #2 additional MJE Dashboard

Verify Currency Adjustments

Standard

Search

Submitted By:

Company Code:

Period:

Fiscal Year:

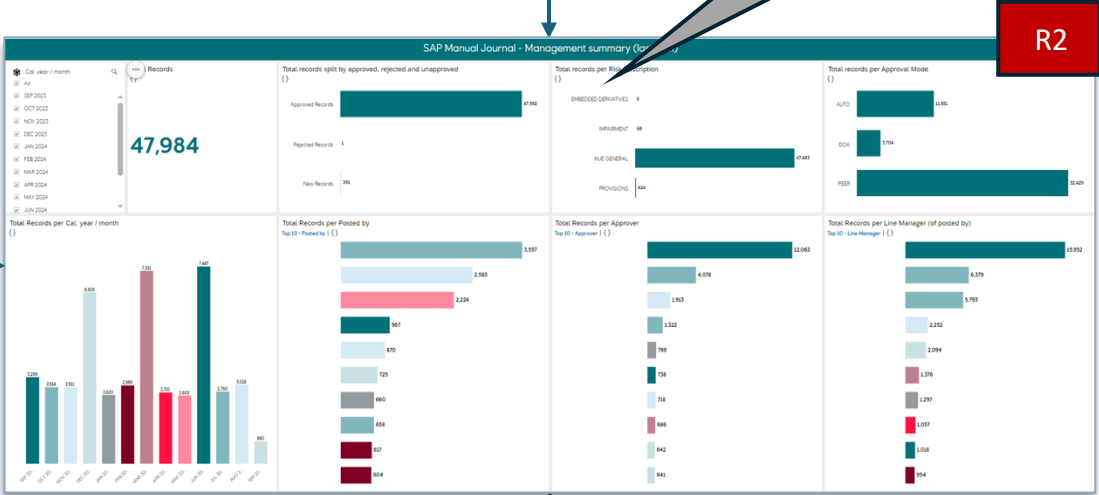
Journal Entry:

Journal Entry Date:

Posting Date:

Adapt Filters

| Status    | History | Processor | Journal Entry | Posting Date | Company Code                   | Submitted By | Journal Entry Type | Amnt in CompCd CrCY | Period |
|-----------|---------|-----------|---------------|--------------|--------------------------------|--------------|--------------------|---------------------|--------|
| Submitted |         |           | 100000151     | 06.06.2024   | 2429 (Equinor Ireland Limited) | 866606       | SA (Regular MJE)   | 5,000.00 EUR        | 06     |
| Posted    |         |           | 100000150     | 06.06.2024   | 2429 (Equinor Ireland Limited) | Z_GA_08      | SA (Regular MJE)   | 5,000.00 EUR        | 06     |
| Submitted |         |           | 100000149     | 06.06.2024   | 2429 (Equinor Ireland Limited) | 866606       | SA (Regular MJE)   | 5,000.00 EUR        | 06     |
| Submitted |         |           | 100000148     | 06.06.2024   | 2429 (Equinor Ireland Limited) | 866606       | SA (Regular MJE)   | 5,000.00 EUR        | 06     |



Manual Journal Entries (MJE) - Cockpit

Standard

Doc. Classification:

Company Code:

Fiscal Year:

Document Number:

Document Date:

Posting Date:

Intco. Trans.:

Rejection Resolved:

Doc. Review Status:

Created by:

Adapt Filters

| Doc. Classification | Doc. Review Status | Document Number | History | Processor | Posting Date | Company ... | Passive Workflow Submitted by | Active Workflow Submitted by | Docu |
|---------------------|--------------------|-----------------|---------|-----------|--------------|-------------|-------------------------------|------------------------------|------|
| Automatic posting   |                    | 700000015       |         |           | 27.12.2023   | 1000        |                               |                              | TR   |
| Automatic posting   |                    | 700000016       |         |           | 27.12.2023   | 1000        |                               |                              | TR   |
| Automatic posting   |                    | 700000017       |         |           | 27.12.2023   | 1000        |                               |                              | TR   |
| Automatic posting   |                    | 700000018       |         |           | 27.12.2023   | 1000        |                               |                              | TR   |
| Automatic posting   |                    | 700000019       |         |           | 27.12.2023   | 1000        |                               |                              | TR   |

Dashboard all Posted Journals

# Clear responsibilities support both approval lanes

## 01

### Preparer

Prepare the entry and supporting documentation.

## 02

### DoA rules

Determine which entries require review and the approval flow.

## 03

### Approver

Approve or reject entries according to the key controls.

DoA = Delegation of Authority, the MJE authorization matrix



Manage Teams and Responsibilities

Standard

Editing Status:

Name:

Description:

Global ID:

Search

All

Functions:

Teams (17)

| Name                                                              | Description | Global ID                                |
|-------------------------------------------------------------------|-------------|------------------------------------------|
| <input type="checkbox"/> CFO FCOE FC TT PAYMENT AND INTERNAL BANK |             | CFO FCOE FC TT PAYMENT AND INTERNAL BANK |
| <input type="checkbox"/> SAFETY NET POSTING > 1000                |             | SAFETY NET POSTING > 1000                |
| <input type="checkbox"/> FINGRP_HIGHRISK                          |             | FINGRP_HIGHRISK                          |
| <input type="checkbox"/> OTHERGRP(EXCL. FINGRP)_HIGHRISK          |             | OTHERGRP(EXCL. FINGRP)_HIGHRISK          |
| <input type="checkbox"/> EPI_HIGHRISK                             |             | EPI_HIGHRISK                             |
| <input type="checkbox"/> EPN_HIGHRISK                             |             | EPN_HIGHRISK                             |
| <input type="checkbox"/> REN_HIGHRISK                             |             | REN_HIGHRISK                             |
| <input type="checkbox"/> MMP_HIGHRISK                             |             | MMP_HIGHRISK                             |
| <input type="checkbox"/> MMP DISC COG OPR, CONTRAC & DEALH LONDON |             | MMP DISC COG OPR, CONTRAC & DEALH LONDON |
| <input type="checkbox"/> CFO FCOE FC TT INDIRECT TAX NORWAY       |             | CFO FCOE FC TT INDIRECT TAX NORWAY       |
| <input type="checkbox"/> CFO FCOE FC TT INDIRECT TAX INTERNAT.    |             | CFO FCOE FC TT INDIRECT TAX INTERNAT.    |
| <div>Unsaved Changes by Rafiq Shaik</div>                         |             |                                          |
| <input type="checkbox"/> CFO FCOE FC TT ACCOUNT PAYABLE&RECEIV.   |             | CFO FCOE FC TT ACCOUNT PAYABLE&RECEIV.   |
| <input type="checkbox"/> CFO FCOE FC FAS SYSTEMS & SOLUTIONS      |             | CFO FCOE FC FAS SYSTEMS & SOLUTIONS      |
| <input type="checkbox"/> CFO FCOE FC CNT UK & IRELAND             |             | CFO FCOE FC CNT UK & IRELAND             |
| <input type="checkbox"/> CFO FCOE FC AMR ATM3 CONTRACTORS         |             | CFO FCOE FC AMR ATM3 CONTRACTORS         |
| <input type="checkbox"/> CFO FCOE FC AMR ACC TAX & MGMT REPORT. 4 |             | CFO FCOE FC AMR ACC TAX & MGMT REPORT. 4 |
| <input type="checkbox"/> CFO FCOE FC AMR ACC TAX & MGMT REPORT. 3 |             | CFO FCOE FC AMR ACC TAX & MGMT REPORT. 3 |

Step 1: Maintain Approval Teams (User IDs, Names, etc.)

Step 2: Maintain Workflow Instances (Thresholds, Departments, etc.)

Manage Workflows

Workflows (17) MJE : Journal Entry Passive Review

Name

☐ REN\_HIGHRISK

☐ MMP\_HIGHRISK

☐ EPI\_HIGHRISK

☐ EPN\_HIGHRISK

☐ FINGRP\_HIGHRISK

☐ OTHERGRP(EXCL. FINGRP)\_HIGHRISK

☐ CFO FCOE FC AMR ACC TAX & MGMT REPORT. 3

☐ CFO FCOE FC AMR ACC TAX & MGMT REPORT. 4

☐ CFO FCOE FC AMR ATM3 CONTRACTORS

☐ CFO FCOE FC CNT UK & IRELAND

☐ CFO FCOE FC FAS SYSTEMS & SOLUTIONS

☐ CFO FCOE FC TT ACCOUNT PAYABLE&RECEIV.

☐ CFO FCOE FC TT INDIRECT TAX INTERNAT.

☐ CFO FCOE FC TT INDIRECT TAX NORWAY

☐ MMP DISC COG OPR, CONTRAC & DEALH LONDON

☐ CFO FCOE FC TT PAYMENT AND INTERNAL BANK

☐ Safety Net Posting > 1000

Manage Workflows

Workflows (19) General Journal Entry Verification

Name

☐ REN\_HIGHRISK

☐ MMP\_HIGHRISK

☐ EPI\_HIGHRISK

☐ EPN\_HIGHRISK

☐ FINGRP\_HIGHRISK

☐ OTHERGRP(EXCL. FINGRP)\_HIGHRISK

☐ CFO FCOE FC AMR ACC TAX & MGMT REPORT. 3

☐ CFO FCOE FC AMR ACC TAX & MGMT REPORT. 4

☐ CFO FCOE FC AMR ATM3 CONTRACTORS

☐ CFO FCOE FC CNT UK & IRELAND

☐ CFO FCOE FC FAS SYSTEMS & SOLUTIONS

☐ CFO FCOE FC TT ACCOUNT PAYABLE&RECEIV.

☐ CFO FCOE FC TT INDIRECT TAX INTERNAT.

☐ CFO FCOE FC TT INDIRECT TAX NORWAY

☐ MMP DISC COG OPR, CONTRAC & DEALH LONDON

☐ CFO FCOE FC TT PAYMENT AND INTERNAL BANK

☐ Safety Net Posting > 1000

☐ Low threshold (x<1000 USD)

☐ General Journal Entry Verification

Manage Workflows

Workflows (18) Currency Adjustment Verification

Name

☐ REN\_HIGHRISK

☐ MMP\_HIGHRISK

☐ EPI\_HIGHRISK

☐ EPN\_HIGHRISK

☐ FINGRP\_HIGHRISK

☐ OTHERGRP(EXCL. FINGRP)\_HIGHRISK

☐ CFO FCOE FC AMR ACC TAX & MGMT REPORT. 3

☐ CFO FCOE FC AMR ACC TAX & MGMT REPORT. 4

☐ CFO FCOE FC AMR ATM3 CONTRACTORS

☐ CFO FCOE FC CNT UK & IRELAND

☐ CFO FCOE FC FAS SYSTEMS & SOLUTIONS

☐ CFO FCOE FC TT ACCOUNT PAYABLE&RECEIV.

☐ CFO FCOE FC TT INDIRECT TAX INTERNAT.

☐ CFO FCOE FC TT INDIRECT TAX NORWAY

☐ MMP DISC COG OPR, CONTRAC & DEALH LONDON

☐ CFO FCOE FC TT PAYMENT AND INTERNAL BANK

☐ Safety Net Posting > 1000

☐ Low threshold (x<1000 USD)

For information about active approval groups in S/4HANA, visit the 'DOA Approvers Report' Fiori app

DoA Approvers Report

User ID:

User name:

Team name:

Team ID:

Workflow name:

Department:

Go

DoA Approvers

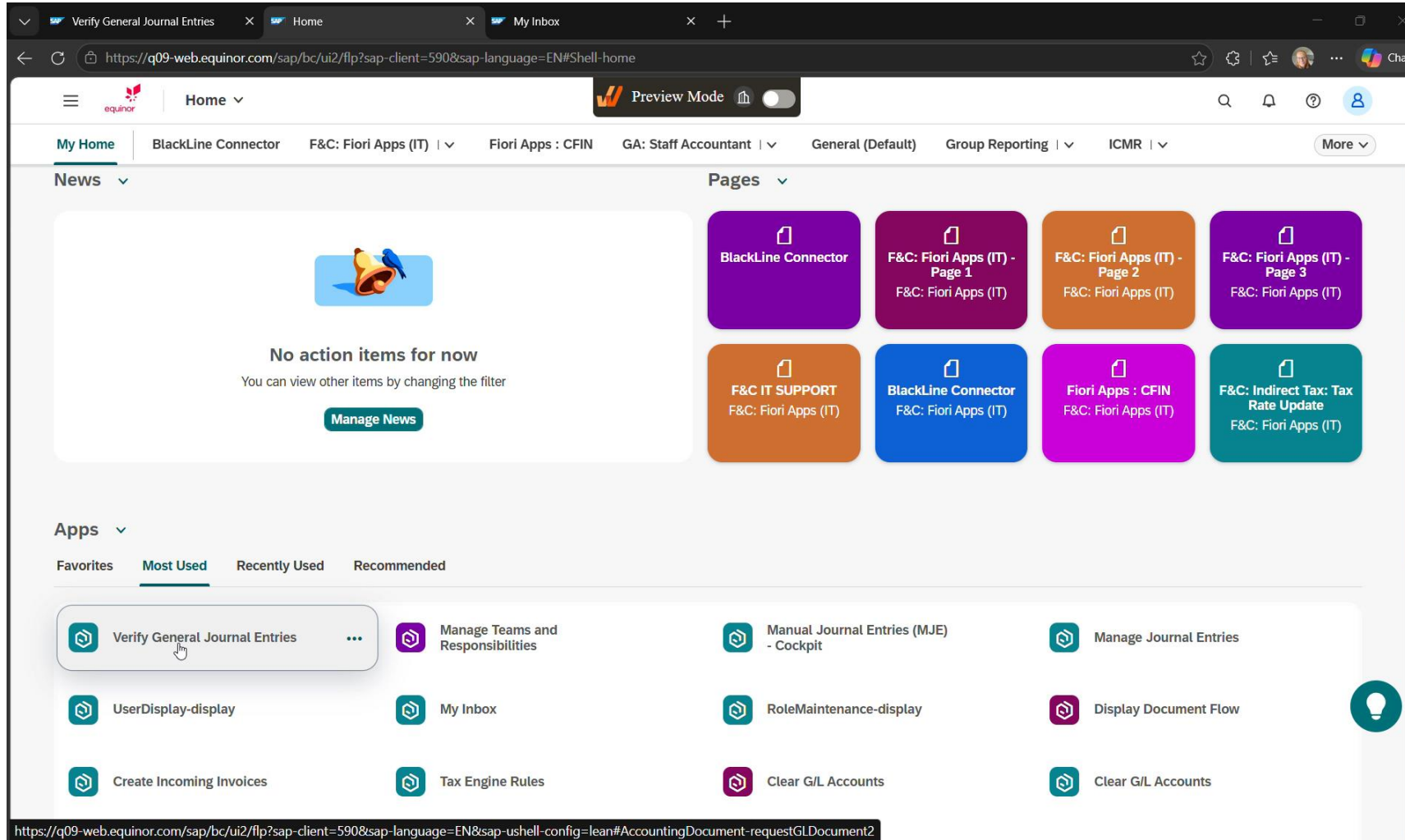
| User ID | User name | Owner Indl... | Team name | Team ID | Workflow name | Start date | End Date |
|---------|-----------|---------------|-----------|---------|---------------|------------|----------|
|---------|-----------|---------------|-----------|---------|---------------|------------|----------|

# DEMO

From entry to approval – in practice



# Verify General journal from posting to approval



Verify General Journal Entries

Home

Preview Mode

My Home BlackLine Connector F&C: Fiori Apps (IT) Fiori Apps: CFIN GA: Staff Accountant General (Default) Group Reporting ICMR

News

No action items for now

You can view other items by changing the filter

Manage News

Pages

BlackLine Connector

F&C: Fiori Apps (IT) - Page 1

F&C: Fiori Apps (IT)

F&C: Fiori Apps (IT) - Page 2

F&C: Fiori Apps (IT)

F&C: Fiori Apps (IT) - Page 3

F&C: Fiori Apps (IT)

F&C IT SUPPORT

F&C: Fiori Apps (IT)

BlackLine Connector

F&C: Fiori Apps (IT)

Fiori Apps: CFIN

F&C: Fiori Apps (IT)

F&C Indirect Tax: Tax Rate Update

F&C: Fiori Apps (IT)

Apps

Favorites Most Used Recently Used Recommended

Verify General Journal Entries

Manage Teams and Responsibilities

Manual Journal Entries (MJE) - Cockpit

Manage Journal Entries

UserDisplay-display

My Inbox

RoleMaintenance-display

Display Document Flow

Create Incoming Invoices

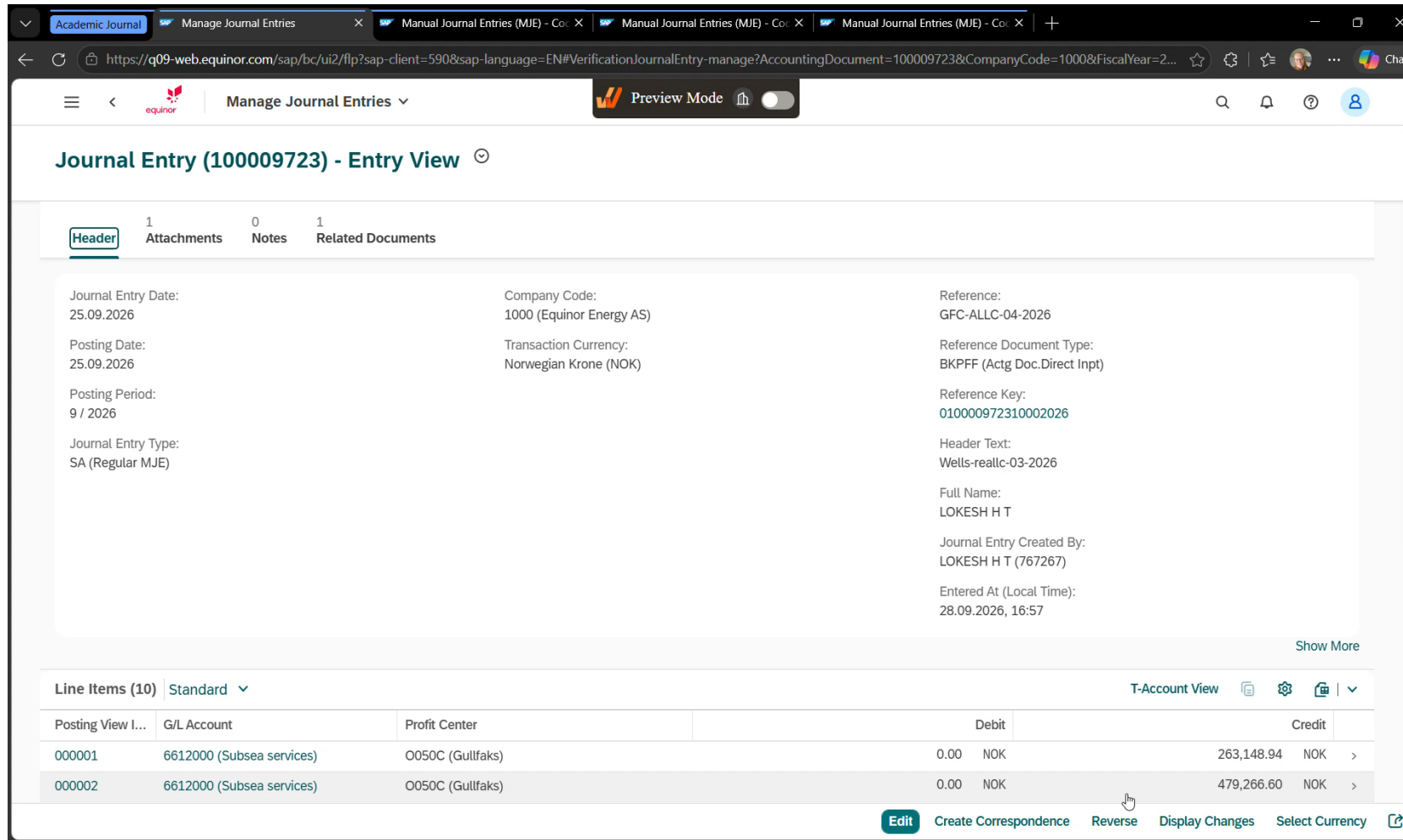
Tax Engine Rules

Clear G/L Accounts

Clear G/L Accounts

https://q09-web.equinor.com/sap/bc/ui2/flp?sap-client=590&sap-language=EN&sap-ushell-config=lean#AccountingDocument-requestGLDocument2

# Passive approval and MJE cockpit



**Journal Entry (100009723) - Entry View**

1 Attachments 0 Notes 1 Related Documents

Journal Entry Date: 25.09.2026  
 Posting Date: 25.09.2026  
 Posting Period: 9 / 2026  
 Journal Entry Type: SA (Regular MJE)

Company Code: 1000 (Equinor Energy AS)  
 Transaction Currency: Norwegian Krone (NOK)

Reference: GFC-ALLC-04-2026  
 Reference Document Type: BKPFF (Actg Doc.Direct Inpt)  
 Reference Key: 010000972310002026  
 Header Text: Wells-reallc-03-2026  
 Full Name: LOKESH H T  
 Journal Entry Created By: LOKESH H T (767267)  
 Entered At (Local Time): 28.09.2026, 16:57

Show More

Line Items (10) Standard

| Posting View I... | G/L Account               | Profit Center    | Debit    | Credit         |
|-------------------|---------------------------|------------------|----------|----------------|
| 000001            | 6612000 (Subsea services) | O050C (Gullfaks) | 0.00 NOK | 263,148.94 NOK |
| 000002            | 6612000 (Subsea services) | O050C (Gullfaks) | 0.00 NOK | 479,266.60 NOK |

Edit Create Correspondence Reverse Display Changes Select Currency



# Joule changes the work before the workflow starts

TODAY

## Human prepares

- Identify need
- Collect data
- Choose accounts and dimensions
- Calculate amount
- Write explanation
- Submit for approval

WITH JOULE + AI

## AI prepares. Human governs.

- Detect posting need
- Propose amount and coding
- Link source evidence
- Explain rationale and confidence
- Run controls
- Route for human decision

# Three lessons from our MJE journey

## 01 **Standard coverage starts with clear scope**

Map all MJE scenarios to identify where standard workflows fall short.

## 02 **Different workflows need common controls**

Apply the same DoA principles to active and passive approval.

## 03 **Automation still needs accountability**

Future AI support must preserve human review and approval.