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White Paper

BBB Intelligence
Reporting Revenue in Oracle Financials from Book to Bill

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BBB Intelligence
Tracking Revenue in Oracle Financials from Book to Bill

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Introduction

This paper provides both a high level overview of the revenue stream in Oracle Financials, from order booking to revenue recognition, and a detailed analysis of the configurable and non-configurable mechanisms within Order Management (OE/OM) and Receivables (AR) that affect how revenue flows though the system, when and how it may be recognized and the challenges involved to develop and generate accurate and timely reports for this business critical data.

The paper walks through the various transactions from order entry, order booking, sales credit assignment and order fulfillment to invoicing and revenue recognition that ultimately impact what is posted to the GL as revenue. It takes a detailed look at OE/OM and AR configuration setups, like Accounting Rules, the impact of changing orders and the affect this has on tracking and reporting **B**ookings, **B**acklog, Shipments, **B**illings and Revenue. It provides detailed analysis of the functional nuances governing the operation of the Receivables Interface (now handled by workflow in R11i), Auto Invoice and Auto Accounting with respect to their impact on revenue accounting. It provides useful charts and tables that reveal, in a comprehensive yet easy to read format, the many variables impacting revenue accounting and GL date derivation.

In conclusion, the paper summarizes key functional challenges inherent to Oracle Financials' design, which inhibit the accurate and timely collection and reporting of critical revenue data, and reveals a cost effective solution to overcome the deficiencies.

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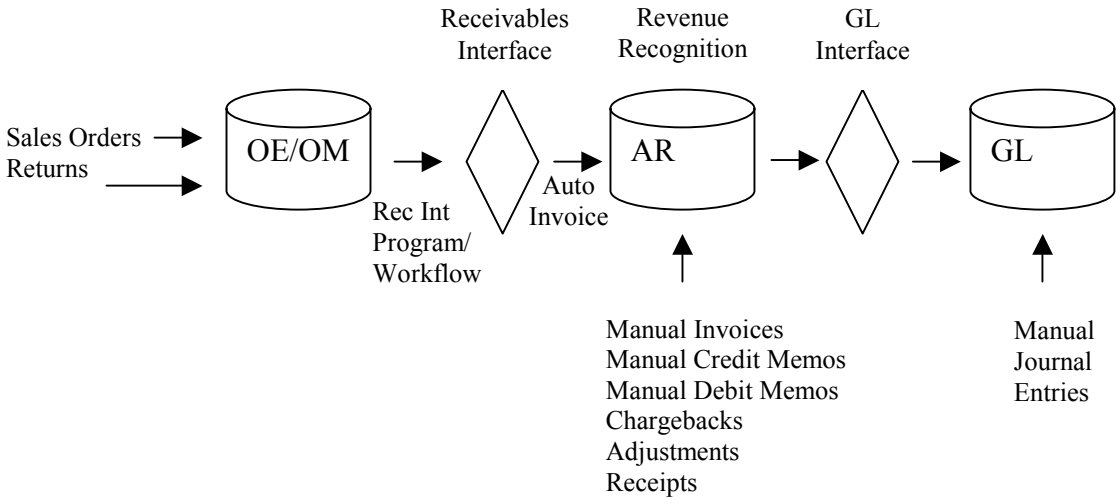
OE/OM to AR to GL Overview

Oracle Order Entry (Order Management in R11i) is the starting point and main processing module for the revenue stream in Oracle Financials. Sales orders are entered, booked and shipped within Order Entry. Orders booked in OE represent the first accessible revenue forecast in Oracle Financials. Booked orders may be considered as expected or future revenue, though they are not treated as revenue in accounting terms nor does OE send them directly to the GL for accounting purposes. In fact, they must pass through several possible stages, like shipment and invoicing, before they are considered revenue by Oracle Financials and thus available in the GL. Thus, revenue managers relying solely on the GL for revenue figures will be disappointed by the absence of "bookings" information and/or the lag time for shipped orders to make their way into the GL as revenue. To further clarify this, many financial professionals refer to the revenue that is posted to the GL as "Net Revenue", and that which is booked yet has not been recognized as "Gross Revenue". Oracle Financials provides no effective access to Gross Revenue. In this paper, we will often refer to "Gross Revenue" as "Net Bookings".

Let's examine the process. Before orders can become revenue, they must be interfaced into the AR module. The Receivables Interface program (a workflow process in R11i) transfers orders from OE into the Receivables Interface table, from which they are loaded into AR via the AutoInvoice program. AutoInvoice transforms the orders/returns in the interface into Invoices/Credit Memos in AR, distributing their dollar value across various accounts to reflect revenue, receivables, tax and freight depending on a series of configurable options using the Auto Accounting feature. Manual transactions may be entered directly into AR to process Manual Invoices, Memos, Adjustments and Receipts. These interfaced and manual account transactions form the AR sub ledger.

Once these transactions have been completed in the AR sub ledger, they may be posted to the GL. It is from the GL, which also receives posts from the AP, FA and INV sub ledgers, that Income Statement and Balance Sheet reports are prepared to provide the revenue and overall financial state of the company.



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OE/OM and Bookings

There are several factors to consider when addressing the topic of bookings in OE/OM. Since bookings are generally reported on to determine projected revenue, you need to consider that not every transaction in OE/OM is destined to generate revenue. Sales order types such as Internal or Demo are entered, booked and shipped in OE/OM, but do not pass on to AR because they are not designed to generate revenue or receivables, they merely facilitate the shipment of product. The Order Cycle (Workflow in R11i) assigned to these order types excludes the Receivables Interface step, and thus prevents the order from passing to AR. When developing booking reports, you may want an option that identifies and/or filters orders that do not pass on to AR.

Along that same line, certain order types may be assigned to AR transactions types that have alternate uses other than accounting for revenue. For instance, AR transaction types have two key attributes that affect revenue accounting:

The Receivables Flag (Accounting Affect Flag)

- Enables/Disables the creation of Receivables for customer transactions assigned this transaction type.

The Post to GL Flag

- Enables/Disables posting to the GL for customer transactions assigned this transaction type.

Thus, transaction types may be defined and assigned to order types to drive specialized functionality, which make it prudent to be able to identify and/or filter these types of orders from your revenue projections.

When determining bookings for a period, you must also consider how discounts, quantity changes, cancellations and returns affect total bookings and the period in which you want to account for these changes to bookings. If your company tracks bookings by month, then your method of determining this value should recognize that an order booked in January may be changed in February, thus affecting the net bookings for that order in January, possibly after January Bookings reports have already run. Thus, you are in danger of overstating January bookings and understating February bookings! For example, let's say we booked an order for $500 in January and changed it in February.

Order #100

Original Line →

Line	Item	Qty	Price	Value	Booked Date	Change Date	Action
1	Prod A	5	$100	$500	30-JAN-00	30-JAN-00	Order booked for $500
1	Prod A	~~5~~8	$100	$800	30-JAN-00	03-FEB-00	Qty changed from 5 to 8

Updated Line →

Note that the Booked Date in OE/OM does not change. Even though $300 of value was added to the order in February, OE/OM indicates that this $800 order was booked on 30-JAN-00. This will result in month over month booking totals that do not reconcile.

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Finally, whenever considering bookings, the calculation of sales commissions is always an issue. If you can't accurately account for bookings and booking changes with respect to sales persons, how can you determine, for those companies who base commissions on bookings, the accurate basis for calculating commissions? Therefore, you must have a good understanding of how Sales Credits are assigned in OE/OM and how changes to those assignments, or "splits", affect the bookings valuation for the sales persons involved. Using the example from above, let's review a sample sales credit split.

	Order #100				Booked		Sales		
	Line	Qty	Price	Value	Date	Date	Credit	%	Action
Original Line →	1	5	$100	$500	30-JAN-00	30-JAN-00	Bob	100	Order booked for $500
Updated Line w/ Split →	1	5	$100	$500	30-JAN-00	03-FEB-00	Bob	50	Split btwn Bob and Sue
	1	5	$100	$500	30-JAN-00	03-FEB-00	Sue	50	Split btwn Bob and Sue

Here you can see that in January, Bob was assigned 100% of $500 of bookings. But in February, an adjustment was made to reflect Sue's participation on the sale. She was allocated 50% of the sales credit. Thus, the value of Bob's sales credit is now only $250.

This becomes confusing to the analyst responsible for calculating commissions for the following reasons:

In January, Bob had $500 in bookings credit. Let's say he gets paid commission of that amount. Now a split occurs in February, which reduces Bob's bookings for January to $250 and increases Sue's bookings to $250. First, since the analyst has already paid commissions for January, how will he know that he must go back and re-do January's numbers? Perhaps when Sue calls to ask where her commission check is, he'll realize the problem and set out to make the proper adjustments. From the example above, we can easily determine that the analyst should collect 50% of Bob's commission and give it to Sue. But in the real world, the analyst is calculating commissions for hundreds of sales people and thus doesn't remember the circumstances or events contributing to the current sales credit split for order # 100.

The fact is, when the analyst gets Sue's call, he must first do some research and review the order in OE/OM to determine Sue's claim. What he'll find is a $500 order with 50% going to Bob and 50% going to Sue. He cannot assume how the sales credits were allocated at the end of January. OE/OM does not provide a view back in time to see how they were allocated. He'll have to go back to his commission spreadsheet, look up the order and determine the sales credit split at the time he paid January's commissions. There he will find that Bob was credited and paid on 100% of the booking. Unfortunately, this may consume much of the analysts time, not to mention irritate Bob and Sue in the process.

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Returns, Backlog and Shipments

Returns

When it comes to Booking, Backlog and Shipment reporting, the impact of returns is often overlooked until it's too late. Since Orders and Returns are both stored in the same database table, yet have subtle differences in the way relevant data is stored, they can often throw a wrench into any report developer's attempt to provide accurate data to the user. On one hand, the return data is stored slightly differently from order data and may not even be expected in the order table. On the other hand, returns come in many forms serving different business processes, and thus require careful analysis to determine whether they should be included or excluded in a particular report.

To avoid confusion, both users and report developers alike should consider that there are three types of returns, 1) those that have physical receipt of product and generate a credit memo for the customer, 2) those where no receipt is required, but generate a credit memo, and 3) those that have a physical receipt, but do not generate a credit memo. These distinctions are important when calculating the impact on revenue and net quantities shipped. Mixing or overlooking these different types of returns on a report will likely result in an overstatement or understatement of bookings, backlog and/or shipments.

Backlog

Any sound method of determining Backlog must not only consider the impact of returns, but also the different approaches for defining backlog. This is often a cause for confusion since the term Backlog by itself is somewhat vague. Users from different groups often have different objectives when reporting on Backlog and thus mean different things when they use the term. For example, here are three common definitions of Backlog, which serve different purposes:

Shipment Backlog:

> Shippable/receivable orders/returns that have been booked but not shipped/received.

Fulfillment Backlog:

> All orders/returns (shippable and non-shippable) that have been booked but not shipped/received or not invoiced/credit memo'd.

Revenue Backlog:

> All AR bound orders/returns that have been booked but not recognized as revenue in AR.

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Shipments

As with Backlog, the term "Shipments" is often ambivalent. Two common definitions of Shipments are as follows:

Shipments:

> Order line items that are picked and ship confirmed in the system. (This may or may not include return line items which require receipt into inventory.)

Fulfillment:

> Line items that are picked and ship confirmed in the system combined with non-shippable line items that have been processed by the Receivables Interface. (Again, return lines may or may not be desired here, depending on the user.)

It is easy to see why companies struggle to develop sound, accurate and meaningful reports in this area. It's challenging enough to understand how Oracle Financials stores all this data, but it becomes near to impossible to interpret it successfully with ample flexibility to serve the many business requirements that users desire.

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The Receivables Interface and AutoInvoice

The Receivables Interface program (a workflow process in R11i) extracts Sales Orders and Returns from OE/OM once they have been shipped and/or approved and places them in the Receivables Interface table. This table is used by the AutoInvoice program which loads the contents of the table and creates invoices and credit memos in AR.

These two programs are critical in determining how and/or when revenue will be recognized, and thus an improper knowledge or setup of the variables affecting these programs can lead to revenue recognition and reconciliation issues.

The Receivables Interface program (a workflow process in R11i) derives and populates two critical columns in the interface table that, depending on your setup, are used to ultimately determine the GL Date in AR. They are the Ship Date Actual Date and the Sales Order Date.

For shippable line items:

Receivables Interface Column		OE/OM Column
Sales Order Date	<-	Sales Order Date
Ship Date Actual	<-	Picking Header Ship Date (R10.7) Departure Date (R11)

For non-shippable line items:

Receivables Interface Column		OE/OM Column
Sales Order Date	<-	Sales Order Date
Ship Date Actual	<-	Null

AutoInvoice Derivation Rules:

For each AR Batch Source, AutoInvoice can be set up to "derive dates" or use the date entered as a parameter in the AutoInvoice Submit Requests window.

Note: If you use Order Entry and Inventory, you'll want to set the *Derive Dates* AR Batch Source option to 'Yes' for each Batch Source used to import orders or returns from OE/OM. Since the OE/OM to Inventory interface performs shipment accounting (Inventory and Cost) based on the OE/OM ship date, this will help ensure that you have booked your revenue and cost based on the same date and thus to the same accounting period.

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The Derive Dates option uses the following logic during AutoInvoice:

Period	**Open**	**Open**	**Open**	**Open**
Invoicing Rule	**In Advance**	**In Arrears**	**In Advance**	**In Arrears**
Line Type	**Shippable**	**Shippable**	**Non-Shippable**	**Non-Shippable**
Invoice Ship Date	min(ship_date_actual)	min(ship_date_actual)	NA	NA
Invoice GL Date	Min(rule start date)	Max(rule start date)	Min(rule start date)	Max(rule start date)
Invoice Date	Min(rule start date)	Max(rule start date)	Min(rule start date)	Max(rule start date)
Line Rule Start Date	Ship Date Actual	Ship Date Actual	Sales Order Date	Sales Order Date
Distribution Revenue GL Date	line rule start date	line rule start date	line rule start date	line rule start date
Distribution Receivables GL Date	Min(rule start date)	Max(rule start date)	Min(rule start date)	Max(rule start date)
Distribution UnEarned Rev GL Date (Credit)	Min(rule start date)	Na	Min(rule start date)	na
Distribution UnEarned Rev GL Date (Debit)	line rule start date	Na	line rule start date	na
Unbilled Receivable Rev GL Date (Credit)	na	Max(rule start date)	na	Max(rule start date)
Unbilled Receivable Rev GL Date (Debit)	na	Min(rule start date)	na	Min(rule start date)

Rule Start Date (Line Level)

If the Ship Date Actual column in the Receivables Interface table is populated, this date will be used as the GL Date. If the Ship Date Actual column is null, the Sales Order Date will be used as the GL Date. If the Sales Order Date is null, the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window will be used.

Invoice Date (Header Level)

When the Invoicing Rule is 'In Advance':
The Invoice Date will equal the earliest date of all transaction line rule start dates, if this date is in an open accounting period. Otherwise, the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window will be used.

When the Invoicing Rule is 'In Arrears':
The Invoice Date will equal the latest date of all transaction line rule start dates, if this date is in an open accounting period. Otherwise, the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window will be used.

Invoice Ship Date (Header level)

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The earliest date of all receivables interface lines for the ship date actual column.

Invoice GL Date (Header Level Display Only)

When the Invoicing Rule is 'In Advance':
The GL Date will equal the earliest date of all transaction line rule start dates, if this date is in an open accounting period. Otherwise, the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window will be used.

When the Invoicing Rule is 'In Arrears':
The GL Date will equal the latest date of all transaction line rule start dates, if this date is in an open accounting period. Otherwise, the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window will be used.

GL Date (Account Distribution level)

- Line Item Accounting Rule = Immediate
- Order Type Invoicing Rule = In Advance

1. A single RECEIVABLE distribution line is created for the invoice amount with the GL Date inherited from the earliest rule start date of all transaction lines on the invoice. If this rule start date is not within an open accounting period, then the GL Date will default to the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window.

2. A single REVENUE distribution line is created from the line amount with the GL Date inherited from the transaction line's rule start date. If this rule start date is not within an open accounting period, then the GL Date will default to the first GL Date in an open or future period.

3. A pair of offsetting UNEARNED REVENUE distribution lines are created for the line amount. The credit(+) distribution line GL Date is inherited from the earliest rule start date of all transaction lines on the invoice. If this rule start date is not within an open accounting period, then the GL Date will default to the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window. The debit(-) distribution line GL Date is inherited from the transaction line's rule start date. If this rule start date is not within an open accounting period, then the GL Date will default to the first GL Date in an open or future period.

Example:

Trx Line 1 **Rule Start Date**: 01-FEB-00

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Account	Amount	GL Date		
A/R	$3,000	01-FEB-00	DR	
Rev	$3,000	01-FEB-00		CR
UnEarned	$3,000	01-FEB-00		CR
UnEarned	($3,000)	01-FEB-00	DR	

- Line Item Accounting Rule = Fixed Duration for n Periods
- Order Type Invoicing Rule = In Advance

1. A single RECEIVABLE distribution line is created for the invoice amount with the GL Date inherited from the earliest rule start date of all transaction lines on the invoice. If this rule start date is not within an open accounting period, then the GL Date will default to the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window.

2. A single UNEARNED REVENUE distribution credit(+) is created for the line amount with the GL Date inherited from the earliest rule start date of all transaction lines on the invoice. If this rule start date is not within an open accounting period, then the GL Date will default to the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window.

3. An amortized UNEARNED REVENUE distribution debit(-) is created for each period in the accounting rule for an amount based on the percent for that period, where the first distribution's GL Date is inherited from the transaction line's rule start date, and each subsequent distribution line is created with a GL Date of one period greater than the former for a total of n distribution lines. If the initial rule start date is not within an open accounting period, then the GL Date will default to the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window.

4. An amortized REVENUE distribution credit(+) is created for each period in the accounting rule for an amount based on the percent for that period, where the first distribution's GL Date is inherited from the transaction line's rule start date, and each subsequent distribution line is created with a GL Date of one period greater than the former for a total of n distribution lines. If the initial rule start date is not within an open accounting period, then the GL Date will default to the first GL Date in an open or future period.

Example:

Invoicing Rule: In Advance
Accounting Rule: 3 Months
Trx Line 2 **Rule Start Date**: 01-FEB-00 **Amount:** $3,000

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Account	Amount	GL Date		
A/R	$3,000	01-FEB-00	DR	
UnEarned	$3,000	01-FEB-00		CR
UnEarned	($1,000)	01-FEB-00	DR	
Rev	$1,000	01-FEB-00		CR
UnEarned	($1,000)	01-MAR-00	DR	
Rev	$1,000	01-MAR-00		CR
UnEarned	($1,000)	01-APR-00	DR	
Rev	$1,000	01-APR-00		CR

- Line Item Accounting Rule = Fixed Duration for n Periods
- Order Type Invoicing Rule = In Arrears

An amortized UNBILLED RECEIVABLE distribution debit(+) is created for each period in the accounting rule for an amount based on the percent for that period, where the first distribution's GL Date is inherited from the earliest rule start date of all transaction lines on the invoice, and each subsequent distribution line is created with a GL Date of one period greater than the former for a total of n distribution lines. If the initial rule start date is not within an open accounting period, then the GL Date will default to the 'Default Date' entered as a parameter in the AutoInvoice Submit Requests window.

An amortized REVENUE distribution credit(+) is created for each period in the accounting rule for an amount based on the percent for that period, where the first distribution's GL Date is inherited from the transaction line's rule start date, and each subsequent distribution line is created with a GL Date of one period greater than the former for a total of n distribution lines. If the initial rule start date is not within an open accounting period, then the GL Date will default to the first GL Date in an open or future period.

A single RECEIVABLE distribution line is created for the invoice amount with the GL Date inherited from the greatest GL Date of all distributions.

A single UNBILLED RECEIVABLE distribution credit(+) is created for the line amount with the GL Date inherited from the greatest GL Date of all distributions.

Example:

Invoicing Rule: In Arrears
Accounting Rule: 3 Months
Trx Line 2 **Rule Start Date**: 01-FEB-00 **Amount:** $3,000

Account	Amount	GL Date		
UnBilled	($1,000)	01-FEB-00	DR	
Rev	$1,000	01-FEB-00		CR
UnBilled	($1,000)	01-MAR-00	DR	

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Rev	$1,000	01-MAR-00		CR
UnBilled	($1,000)	01-APR-00	DR	
Rev	$1,000	01-APR-00		CR
A/R	$3,000	01-APR-00	DR	
UnBilled	$3,000	01-APR-00		CR

Impact of a Closed Period

Since the timing of running the Receivables Interface and AutoInvoice at month end is often imperfect, and problems arise that cause interface transactions to "get stuck" in the Receivables Interface table, interface transactions that have transaction dates in the prior accounting period may not get processed by AutoInvoice until after the prior period has been closed. These interface transactions will be rejected by AutoInvoice as having an invalid GL Date.

In order to successfully process these interface orphans, one of two actions must be taken.

5. Update the Ship Date Actual or Sales Order Date column in the receivables interface to a date in the current Accounting Period and re-submit AutoInvoice.
6. Set the AR Batch Source option to 'Adjust' the problem date with the first GL Date in an open or future period.

Auto Accounting

AutoInvoice uses the pre-defined Auto Accounting structure to automatically create default Accounting Flexfields for your Receivables, Revenue, Unbilled Receivable and Unearned Revenue Accounts. You must define how Auto Accounting will structure your customer transaction account combinations by specifying from which default entities it should build your accounts.

Account Types	Constant	Salesrep	Transaction Type	Item
Receivable	X	X	X	
Revenue	X	X	X	X
Unbilled Receivable	X	X (Rec)	X	X (Rev)
Unearned Revenue	X	X (Rev)	X	X (Rev)

For Unbilled Receivables, if Salesrep is selected Auto Accounting will use the Salesrep's default Receivable account flexfield. If Item is selected, it will use the Items's default Revenue flexfield.

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For Unearned Revenue, if Salesrep is selected Auto Accounting will use the Salesrep's default Revenue account flexfield. If Item is selected, it will use the Items's default Revenue flexfield.

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The OE/AR Revenue Matrix

Cycle Type		Ship	Bill Only	Ship	Bill Only	Ship	Bill Only	Ship	Bill Only	Ship
Line Item Type	Source	Product	Product	Service	Service	Consulting	Consulting	Installation	Installation	Internal
Shippable Item	<Item>	Yes	Yes	No	No	No	No	No	No	Yes
Invoicable Item	<Item>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Ship Confirm Cycle Action	<Cycle>	Yes	No	Yes	No	Yes	No	Yes	No	Yes
Rec Interface Cycle Action	<Cycle>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No/NA
Accounting Rule	<Item>	Immediate	Immediate	12 Months	12 Months	Immediate	Immediate	1 Month	Immediate	NA
Invoicing Rule	<Order Type>	In Advance	In Advance	In Advance	In Advance	In Advance	In Advance	In Arrears	In Advance	NA
Approval Step	<Cycle>	No	Yes	No	Yes	No	Yes	Yes	Yes	Maybe
Rec Int Hold	<Holds>	Maybe	Maybe	Maybe	Maybe	Maybe	Maybe	Maybe	Maybe	NA
Create Receivables	<Cust Trx Type>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA
Post to GL	<Cust Trx Type>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA
Derive Dates	<AR Batch Source>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NA

Invoicing Rules	Accounting Rules
In Advance	24 Months
In Arrears	12 Months
	3 Months/Wait 1 Month
	1 Month

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OE/OM Functional Gaps

Because of the above mentioned complexities surrounding OE/OM and AR, it is not surprising that Oracle Applications users and IT staff struggle to extract and interpret sales order data from the point of booking to revenue recognition.

Oracle has left its customers with the costly and time consuming task of determining and developing mechanisms to facilitate and understand the state of sales order demand and revenue in their Oracle ERP system. Here is an outline of what is missing.

- No Order Transaction History
    - No audit of changes to quantity, price or sales credits
    - No access to Net Bookings by sales person, order, customer, territory or item category for a date or period
    - No access to Backlog by sales person, order, customer, territory or item category for a date or period
    - No access to Commission Basis (Net Bookings or Invoices) by sales person, order, customer, territory or item category for a date or period

- No Integrated BBB Reporting
    - No defined mechanism to identify, group or filter order information by key data points
        - Shippable vs Non-Shippable Records
        - Order vs Return Records
        - Shipment Backlog vs Fulfillment Backlog vs Revenue Backlog Records
        - Billable vs Non Billable (Ship Only) Order Records
        - Unearned vs. Earned Revenue Invoice Records
    - No mechanism to interpret user defined setups and configuration options to ensure reliability and accuracy
    - No consistency across reports
    - No multi-level or drill down capability
        - Audit Level (Transaction History)
        - Detail Level (Line)
        - Summary Level (Header or Item Category)

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Absolute's BBB Intelligence Solution

Over the last several years, Absolute has worked with many companies to help them make sense of and easily access their order to revenue stream in Oracle Financials. This knowledge and experience has enabled us to develop and deliver an integrated, ready to use, real time solution for overcoming many of the reporting shortcomings in OE/OM and AR. We call it BBB Intelligence.

Here's a list of features:

- Booking Transaction History
    - Audit of changes to quantity, price or sales credits
    - Access to Net Bookings by sales person, order, customer, territory or item category for a date or period
    - Access to Backlog by sales person, order, customer, territory or item category for a date or period
    - Access to Commission Basis by sales person, order, customer, territory or item category for a date or period
    - User Definable Column Tracking
    - Real Time data from within Oracle Financials via reports and screens
- Integrated BBB Reporting
    - Key Data Points (run reports and views with these options)
        - Shippable Flag
        - Return Flag
        - Backlog Type (Shipment, Fulfillment or Revenue)
        - Shipment Type (Shipment or Fulfillment)
        - AR Bound Flag
    - Interpretation Logic
        - Flexible code interprets BBB output using user defined Oracle Financials setups and configuration options
        - Changes to your setups do not require changes to your reports
    - Consistent results, options and content across all reports
    - Reports Drill Down from Summary to Detail to Audit level by Item Category, Territory, Sales person, Customer, and Order for:
        - Net Bookings
        - Backlog
        - Shipments
        - Invoices
        - Earned and Unearned Revenue

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