SAP S/4HANA INSIGHTS

SAP S/4HANA Benefits: Real-Time Visibility of 7 Bottlenecks

SAP S/4HANA keeps finance, supply chain and reporting on one set of live data. That lets you see where work is getting stuck and act on today's numbers, not last month's.



In short: SAP S/4HANA is SAP's ERP suite, and it runs on the SAP HANA in-memory database [1]. Its biggest benefit is that you can see what is going on. Finance, supply chain and reporting use the same live data, and SAP calls the Universal Journal the single source of truth for financial data [2]. Reports run on live transactional data [3]. So the places where work gets stuck, which used to hide between systems and spreadsheets, show up much sooner.

Most companies still wait too long for their numbers. SAPinsider surveyed 108 members of the SAP finance community in January 2025. Finishing and finalizing the financial statements took more than nine days, which is better than the 11 days in the previous survey but still long. Respondents named the pressure to cut manual and repetitive accounting work as their top driver. Only 36 percent already used a single point of truth for financial data (Figure 1) [4].

SAP S/4HANA changes where you start. SAP says it blends transactions and analytics, so you can run operational reports on live transactional data [3]. The Universal Journal is what SAP calls the definitive single source of truth for financial data [2]. The seven bottlenecks below are the places where that setup shows you what used to be hidden.

Orpington Technologies, an ERP advisory firm, asks one question before it looks at any feature list: which decisions in your company are made on numbers that are already out of date? The answer tells you which bottleneck to fix first.

Key takeaways

One source. The Universal Journal holds financial accounting and controlling data together, so there is no reconciliation between the two [2].

Live numbers. Operational reports run on live transactional data, not on copies [3].

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Alerts come to you. Situation Handling notifies the responsible users when a defined business situation occurs [5].

See the process. Process mining shows how processes actually run, including bottlenecks and variances [6].

The condition. You only see as much as your data, ownership and skills allow.

Where to start. Finance, because the Universal Journal makes it the foundation. Orpington Technologies will be launching a practical training book on SAP S/4HANA Financial Accounting (FI).

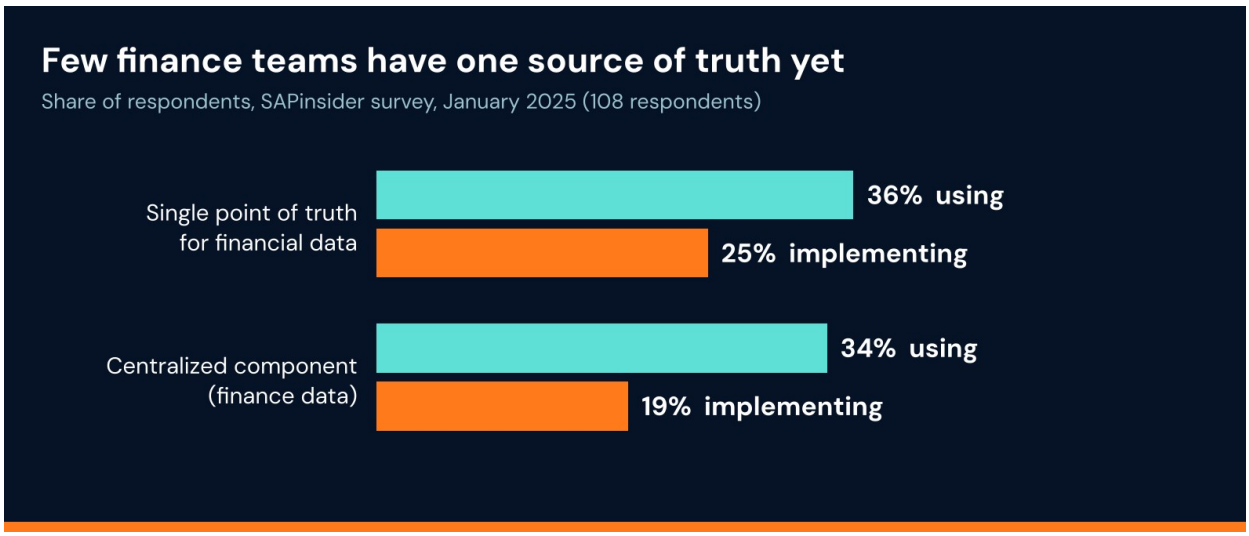


Figure 1. How many finance teams already have a single point of truth. Source: SAPinsider, Automating the Record to Report Financial Close Process, January 2025, 108 respondents [4].

1. What SAP S/4HANA is, and why visibility is its main benefit

SAP S/4HANA runs on the SAP HANA database, which processes data in memory and in columns. SAP credits that design with faster processing. The data model underneath changed too. Tables such as ACDOCA, which holds the Universal Journal, and MATDOC, which holds material documents, are new [1]. SAP Fiori apps sit on top and work on any device with a browser [1]. For you, the result is easy to state. There are fewer separate copies of the truth, and less time passes between something happening and a report showing it.

2. Seven bottlenecks SAP S/4HANA makes visible

Bottleneck 1: The close that starts after the month ends

In the old setup, financial accounting and controlling kept separate records, and someone had to reconcile them before the results could be trusted. In S/4HANA the Universal Journal puts General Ledger Accounting, Asset Accounting, Controlling, Profitability Analysis and the Material Ledger in one place. SAP states that no reconciliation between financial accounting and controlling is necessary [2]. SAP Advanced Financial Closing adds automated closing jobs and workflows. You can also run a soft close several times in a period, so problems with settlement rules show up early instead of on the last day. For example, a wrong settlement rule shows up on the fifth working day, not on the last day. There is one limit. SAP PRESS notes that Advanced Financial Closing does not yet enable a predicted close [1].

Bottleneck 2: Cash you cannot see today

SAP says S/4HANA Cloud cash management lets you view global bank balances and liquidity forecasts in real time, and its integrated bank connectivity supports the current cash position

[7]. Behind this is a single exposure table, which is described as a single source of truth with a certainty level. The certainty level tells you whether a balance is actual or cash that is still on its way [8]. SAP also mentions AI-based liquidity planning, but it gives no figures for how accurate it is [7].

Bottleneck 3: Margin you learn about after settlement

Market segments can be stored as attributes of the journal entry. Because of that, SAP says margin analysis in real time no longer has to wait for period-end settlement, and you can break income statement items down by any dimension in the journal entry [2]. Predictive accounting goes one step earlier. Say a sales order is entered. The postings created from the predicted logistics and billing steps are held in a separate prediction ledger, and they are reversed when the actual goods issue and billing take place [1].

Bottleneck 4: Procurement surprises

Situation Handling finds exceptional business situations on its own and notifies the user groups responsible [5]. The purchasing templates SAP supplies include a purchase contract that is about to be fully consumed, pending supplier confirmations and a quantity shortfall in a supplier's delivery. The entries appear in the My Situations app. For object-based situations you can also get SAP Fiori launchpad notifications and optional email [5]. Suppose a supplier has not confirmed an order. Instead of someone finding that out in a weekly report, the buyer sees it in My Situations. So instead of searching through reports for problems, the problems come to the person who can act on them.

Bottleneck 5: Shortages found too late

MRP Live moves the planning logic into the SAP HANA database. It runs almost entirely as SAP HANA stored procedures, and SAP PRESS calls it much faster than classic MRP when you plan large sets of complex materials. The old MRP lists were static snapshots. Now you work with live data in the Stock/Requirements List, so a planner can open a material and see today's stock and requirements, and the MRP Cockpit Fiori apps are built to identify and resolve shortages. SAP PRESS gives no benchmark figures, and it notes that classic MRP can still be faster for a few simple materials [9].

Bottleneck 6: Reports that lag the transaction

The reporting content SAP delivers comes as CDS views. Together they form a Virtual Data Model on top of the transactional and master data tables. The Manage KPIs and Reports app is one place to build analytical applications from KPIs, reports and stories, and you start it from the SAP Fiori launchpad. With SAP Analytics Cloud you can import data or connect to it live [3]. SAP's own training material points out that company data spread over several applications, and stored for processing instead of analysis, makes analysis hard [3]. One live foundation answers that problem.

Bottleneck 7: Processes nobody can see

A dashboard shows you the result, but not the path that led to it. SAP Signavio process mining uses event logs from enterprise systems to show how processes actually run, including flows, bottlenecks and variances, and it compares them with industry benchmarks [6], [10]. SAP Signavio Process Insights measures cycle times, throughput and error rates, checks conformance against the planned design and flags compliance risks [10]. SAP's page gives no quantified results. So what you save depends on your own data and on whether you act on what the mining finds [6].

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Table 1. Where SAP S/4HANA brings each bottleneck into view

Bottleneck	S/4HANA capability	What becomes visible
1. Close	Universal Journal; Advanced Financial Closing	One set of postings for finance and controlling; soft-close issues before the deadline [2], [1]
2. Cash	Cash management; single exposure table	Global bank balances, liquidity forecast and certainty level [7], [8]
3. Margin	Segments as journal attributes; predictive accounting	Margin before settlement; predicted postings from sales order entry [2], [1]
4. Procurement	Situation Handling	Contract, confirmation and delivery exceptions sent to the buyer [5]
5. Shortages	MRP Live; MRP Cockpit	Live stock and requirements; shortages to resolve [9]
6. Reporting	CDS views; Manage KPIs and Reports; SAP Analytics Cloud	Operational reports on live data [3]
7. Process flow	SAP Signavio process mining	Actual flows, bottlenecks and variances [6]

3. Reality check: you only see what your data allows

None of this works on weak foundations. In the SAPinsider survey, the main obstacles to automating the close were the complexity of business and operational change (47 percent), competing priorities (43 percent), security and privacy risks (41 percent), lack of relevant skills (39 percent), legacy data and applications (34 percent) and lack of clean and comprehensive data (32 percent) (Figure 2) [4]. A live system shows bad data as fast as good data. Orpington Technologies' view is that data ownership and skills need as much space in the plan as the technology does.

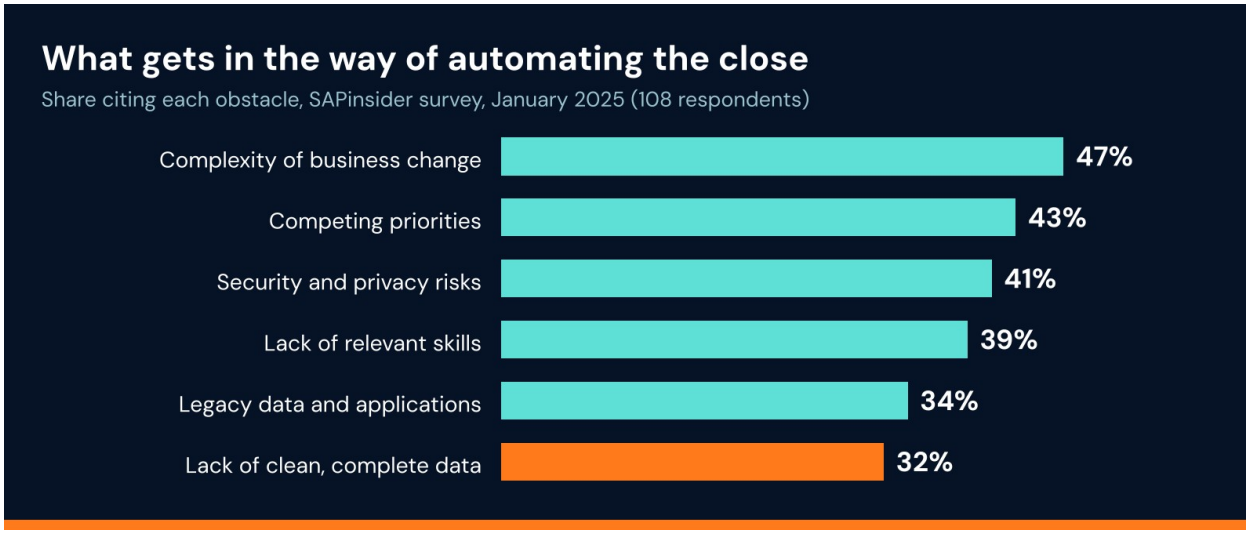


Figure 2. What gets in the way of automating the financial close. Source: SAPinsider, Automating the Record to Report Financial Close Process, January 2025, 108 respondents [4].

The vendor claims need the same honest reading. SAP describes the benefits of cash management and process mining in general terms and publishes no figures [7], [6]. Advanced Financial Closing does not yet enable a predicted close [1]. So S/4HANA creates the conditions for visibility, and your organization still has to use them.

4. Why finance is the place to start

Finance is where every other process ends up. The Universal Journal records General Ledger Accounting, Asset Accounting, Controlling, Profitability Analysis and the Material Ledger together [2]. So if your team understands the SAP S/4HANA FI module, it can read the whole company from one set of line items. Balance sheet items trace back to the original document and the units involved, and income statement items break down by any dimension in the journal entry [2].

This is why Orpington Technologies will be launching a practical training book on SAP S/4HANA Financial Accounting (FI). Each topic starts with an explanation of the concept. Then you follow the steps one by one, with screenshots from a working SAP system, so you learn the module by doing it.

5. Your first 90 days toward real-time visibility

Days 1 to 30: find the decisions that run on old numbers

Write down the ten reports or meetings your leaders rely on most. Next to each one, note how old the numbers are when they arrive. Then pick the three bottlenecks above that cost you the most, and give each one a business owner and a data owner. Check the data behind them for duplicates and gaps before you build anything on top.

Days 31 to 60: build one live view

Pick one view, for example the cash position, the soft close or the shortage list. Build it with the SAP Fiori apps and CDS-view-based reporting that S/4HANA provides [3]. Decide what happens when a number turns red, and who acts on it.

Days 61 to 90: measure and extend

Measure the days between an event and the report that shows it, before and after. Retire the manual spreadsheet that the live view replaces. Then choose the next bottleneck. Ask someone with no stake in the project to review the plan before more money is committed.

6. How Orpington Technologies supports S/4HANA visibility

An independent first look. The free Implementation Confidence Diagnostic takes about 15 minutes and needs no sign-up. It gives you a confidence score with the top three risk flags [11].

Evidence-based review. The Full ERP Diagnostic Report checks every self-reported answer against real evidence, and a certified platform expert reviews the result [12].

Delivery, oversight and skills. Orpington can lead an S/4HANA migration as the accountable delivery partner, or provide independent oversight of an integrator you have already chosen [12]. It also supplies credentialed candidates through **ERP staff augmentation** [13]. The S/4HANA FI training book is for teams that want to build the same skills in-house.

Before your next S/4HANA conversation, ask yourself one thing. Which three numbers do we wait longest for, and what would change if we had them live?

7. Frequently asked questions about SAP S/4HANA visibility

What is SAP S/4HANA?

SAP S/4HANA is SAP's ERP suite. It is built on the SAP HANA database and has a redesigned data model that includes the Universal Journal in table ACDOCA [1], [2].

What are the main benefits of SAP S/4HANA?

The main benefit is visibility. You get one source for financial data, operational reports on live data, automatic exception alerts, live planning data and process mining [2], [3], [5], [9], [6].

How does SAP S/4HANA provide real-time visibility?

It blends transactions and analytics, so operational reports can run on live transactional data. This works through CDS views, SAP Fiori apps and live connections to SAP Analytics Cloud [3].

What is the Universal Journal in SAP S/4HANA?

The Universal Journal, table ACDOCA, holds financial accounting and controlling data in one place. SAP calls it the definitive single source of truth for financial data and says no reconciliation between financial accounting and controlling is needed [2].

Can SAP S/4HANA shorten the financial close?

SAP Advanced Financial Closing provides automated closing jobs and workflows, and it allows a soft close several times in a period. SAP PRESS credits this with a faster close, but it gives no quantified results [1].

How does SAP S/4HANA help find bottlenecks?

Situation Handling alerts the responsible users to exceptions such as pending supplier confirmations [5]. SAP Signavio process mining shows the actual process flows, bottlenecks and variances [6].

Does SAP S/4HANA need clean data for accurate visibility?

Yes. In SAPinsider's survey, 34 percent named legacy data and applications and 32 percent named a lack of clean and comprehensive data as obstacles to automation [4].

Is there a book to learn SAP S/4HANA FI?

Orpington Technologies will be launching a practical training book on SAP S/4HANA Financial Accounting (FI). Each topic is explained first, and then you follow the steps one by one with screenshots from a working SAP system.

Sources & Further Reading

[1] SAP PRESS – "How SAP S/4HANA Has Improved Financial Close," April 2026
[2] SAP Learning – "Discussing the Universal Journal"
[3] SAP Learning – "Reporting in SAP S/4HANA"
[4] SAPinsider – "Automating the Record to Report Financial Close Process," research report, January 2025
[5] SAP Learning – "Deploying Situation Handling," Purchasing in SAP S/4HANA
[6] SAP – "Process mining with SAP Signavio"
[7] SAP – "SAP S/4HANA Cloud for cash management"
[8] SAP Community – "Important Aspects of SAP S/4HANA Cash and Liquidity Management," July 2022
[9] SAP PRESS – "What Are the Differences Between MRP Live and Classic MRP?" updated November 2025
[10] SAP Learning – "Identifying Inefficiencies with SAP Signavio Process Insights"
[11] Orpington Technologies – Implementation Confidence Diagnostic
[12] Orpington Technologies – Services overview
[13] Orpington Technologies – "ERP Staff Augmentation"

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