TFIN20_1

Management Accounting (CO) I - Part 1

INSTRUCTOR HANDBOOK
INSTRUCTOR-LED TRAINING

Course Version: 10
Course Duration: 5 Day(s)
Material Number: 50117716

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About This Handbook

This handbook is intended to complement the instructor-led presentation of this course, and serve as a source of reference. It is not suitable for self-study.

Typographic Conventions

American English is the standard used in this handbook.

The following typographic conventions are also used.

This information is displayed in the instructor's presentation	
Demonstration	
Procedure	
Warning or Caution	
Hint	
Related or Additional Information	
Facilitated Discussion	
User interface control	*Example text*
Window title	*Example text*

Contents

Course Overview

TARGET AUDIENCE
This course is intended for the following audiences:

- Application Consultant

UNIT 1 Organizational Units

Lesson 1

UNIT OBJECTIVES

- Describe the organizational units on which Management Accounting is based

Unit 1
Lesson 1

2 Outlining the Components of Management Accounting

LESSON OVERVIEW

This lesson explains the organizational units that are the basis of Management Accounting and the options available for configuring organizational units in Overhead Cost Controlling.

Business Example

You invite the Financial Accounting project team to a meeting to discuss the organizational structure of accounting within the IDES group.

Although your focus is Overhead Cost Controlling, you need to discuss accounting as a whole, in order to understand the way different application components.

You also need to discuss the configuration options available for Overhead Cost Controlling, and the specific settings that are recommended to determine the optimum structure for your enterprise. For this reason, you require the following knowledge:

- An understanding of the organizational units on which Management Accounting is based

This lesson gives an introduction to Overhead Cost Controlling and clarifies the organizational units used in Controlling (CO). Defining organizational units is critical when introducing the SAP system.

According to the complexity of your organizational structure and the SAP components you work with, you must first analyze the outcome that determines the organizational units with other SAP components.

The complete representation of a complex organizational structure should be first discussed with your consultant. Ensure that your participants know about the importance of customizing the controlling area and assigning company codes.

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Describe the organizational units on which Management Accounting is based

Introduction to the Organizational Units

Note:

To learn more about CO-OM
Overhead Cost Management Accounting
attend the following courses:

- AC410 Cost Center Accounting (duration: 3 days)
- AC415 Internal Orders (duration: 2 days)

Figure 1: Course Overview

Consider the following points:

- Emphasize on the content and the objectives to be covered in this lesson.
- Outline the difference of internal and external accounting using the first slide.
- Give a lecture on the CO components and the ways in which values flow.
- Concentrate on your explanations on the CO-OM-CCA and CO-OM-CEL components.
- Give a lecture on the overhead costs and the primary task of Overhead Cost Controlling.
- Describe briefly the cost objects used in Overhead Cost Controlling to record, allocate, and analyze the overhead costs.
- Point out the allocation functions available in SAP.
- Give a lecture on the option to analyze target costs, actual costs, and the resulting target or actual variance.

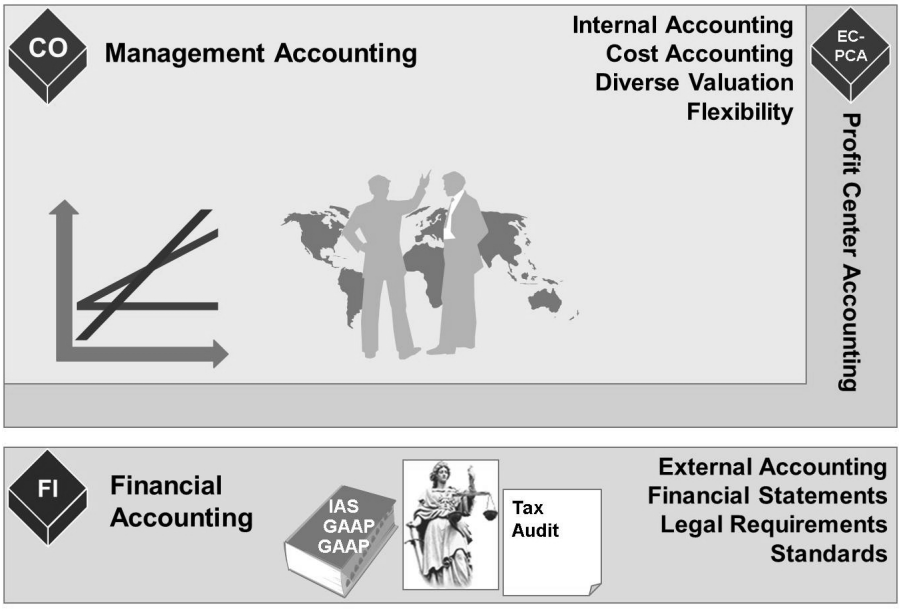

Figure 2: Standard Financial Accounting Versus Flexibility Management Accounting

The following is a comparison between Management Accounting and Financial Accounting:

- Management Accounting

  The SAP ERP Management Accounting management function contains all accounting functions necessary for effective controlling. If a company divides its accounting into internal and external accounting, Management Accounting is internal accounting because it provides the responsibility for managing and controlling the company's operations with necessary information. CO provides all controlling options and is not restricted by legal requirements.

- Financial Accounting

  In Financial Accounting, companies need to create financial statements, such as balance sheets and profit and loss statements. This external reporting has to be in line with standards and certain legal requirements.

Value Flows in Management Accounting

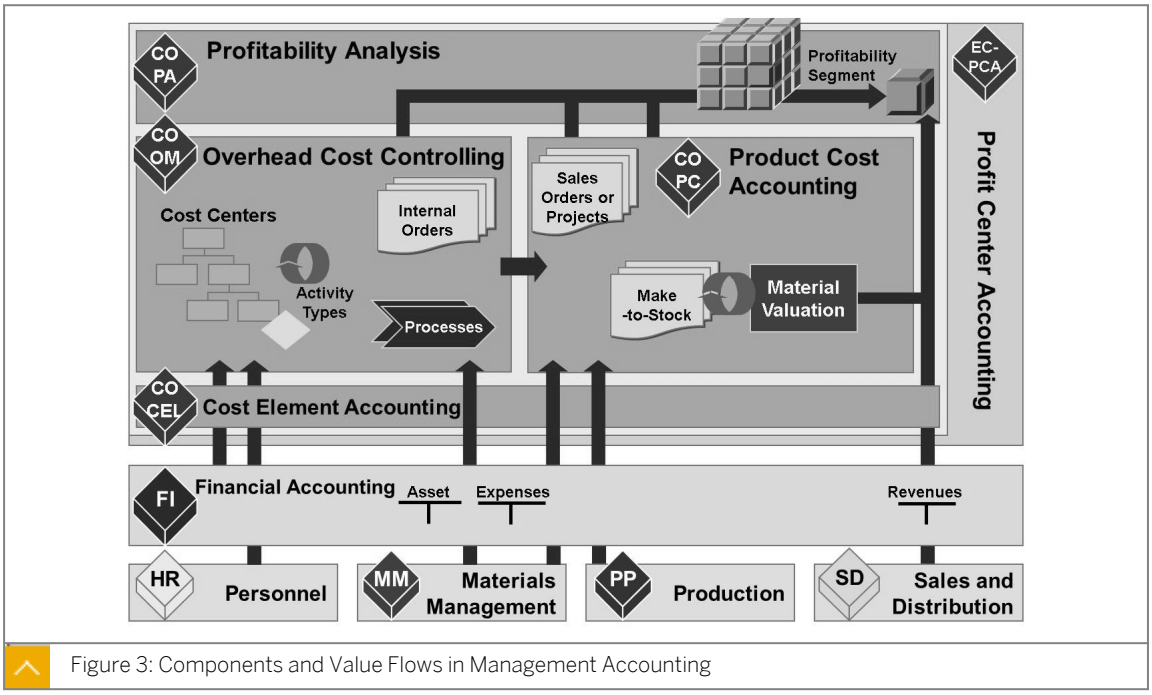

Figure 3: Components and Value Flows in Management Accounting

Management Accounting provides information that management can use to make managerial decisions. It facilitates the coordination, supervision, and optimization of all processes within a company. This involves recording both the consumption of production factors and the services provided by an organization.

Any data that is relevant to costs flows automatically from Financial Accounting to Management Accounting. Costs and revenues are assigned to different CO account assignment objects, such as cost centers, business processes, projects, or orders. These Financial Accounting General Ledger (G/L) accounts are managed in Management Accounting as cost or revenue elements.

Components of Management Accounting

Components of Management Accounting are as follows:

- Overhead Cost Controlling

Overhead Cost Controlling controls and monitors overhead costs and assigns them to the organizational units that incurred the costs.

- Product Cost Controlling

  Product Cost Controlling component calculates the costs incurred when a service is provided or a product is manufactured. It enables you to calculate the minimum price at which a product can be profitably marketed.

- Profitability Analysis

  Profitability Analysis component analyzes the profit or loss of an organization according to individual market segments. In Profitability Analysis, costs are assigned to the revenues of each market sector. This component gives you a basis for calculating prices, targeting customers, determining conditions, and choosing sales channels.

Overhead costs are costs that cannot be directly assigned to the manufacture of a product or the provision of a particular service. You assign all overhead costs to the locations at which they were incurred, or to the activities from which they arose.

Cost centers are separate areas within a controlling area at which costs are incurred. You can create cost centers according to various criteria – including functional considerations, allocation criteria and activities provided or according to their physical location and/or management area.

The activity type defines the type of activity that can be provided by a cost center. Activity outputs supplied by one cost center (the sending cost center) to other cost centers, orders, or processes represent the utilization of resources for this sending cost center. You valuate activities using a price calculated based on certain business or management information.

Business processes combine activities that flow within an organization across individual cost centers. Business processes can be used to control organizational processes in line with particular functions.

Internal orders are used to plan, collect, and analyze the costs arising from internal activities.

There are different methods for allocating values and quantities, depending on the type of Management Accounting object. In an enterprise scenario in which only costs are allocated, you can use plan versus actual comparisons to analyze costs at the end of the period. When allocating quantities, you can use extended analysis tools at the end of the period. These tools take operating rate into account.

Configuration of Organizational Units in Overhead Cost Controlling

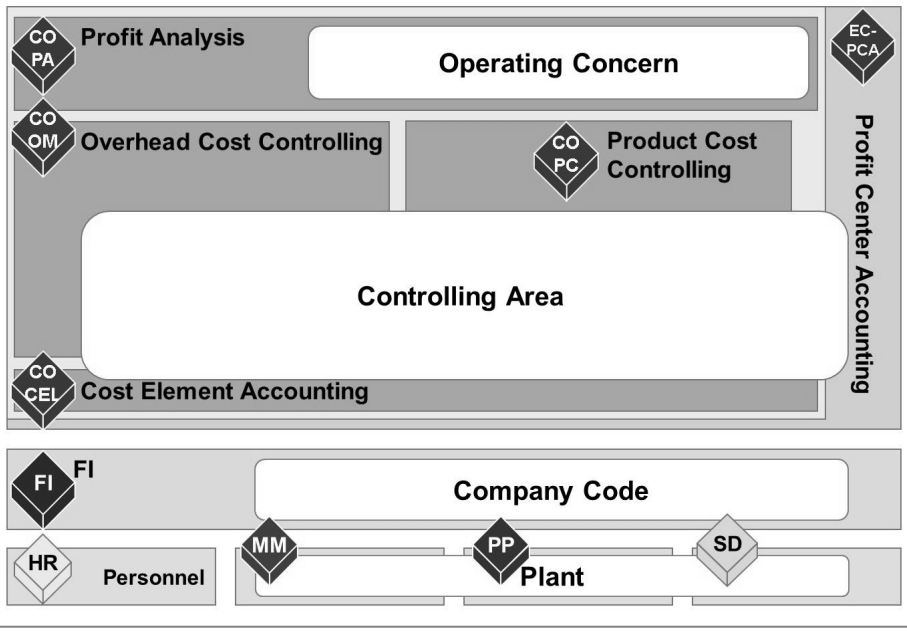

Figure 4: Organizational Units

Explain the organizational units used in Controlling, Financial Accounting, and Logistics. Mention that cost objects, such as cost centers, are created in a controlling area and have to be assigned to a company code and to a business area (only if FI uses business areas). Clarify the cardinality; you can assign one or several controlling areas to an operating concern. If you assign no controlling area to an operating concern, SAP speaks of stand-alone Profitability Analysis.

Organizational units in Overhead Cost Controlling are as follows:

- Operating concern

  The operating concern has the highest reporting level for profitability, sales and marketing controlling, and the central organizational units in Profitability Analysis (CO-PA). It is used to segment and structure the market.

- Controlling area

  The controlling area structures the internal accounting operations of an organization within the Management Accounting. It represents closed units that are used to calculate costs. All internal allocations relate solely to objects that belong to the same controlling area.

- Company code

  A company code is an independent accounting unit within Financial Accounting. Company codes represent the smallest organizational units for which an account group can be set up for the purpose of external reporting. The process of external reporting involves recording all relevant transactions and generating all supporting documents for financial reports, such as balance sheets and profit and loss statements.

- Business area

A business area is an organizational unit within Financial Accounting that represents a particular level of operations and managerial area within a company. You can assign Financial Accounting transactions to a particular business area. In Financial Accounting, you can generate internal balance sheets and profit and loss statements based on business areas.

- Plant

  A plant is an organizational unit within logistics. It is used to break an organization into production, procurement, plant maintenance, and material planning considerations. Plants are used in materials management, logistics, and production planning and control. In a plant, materials and/or goods are manufactured or services are provided.

Customizing the Controlling Area

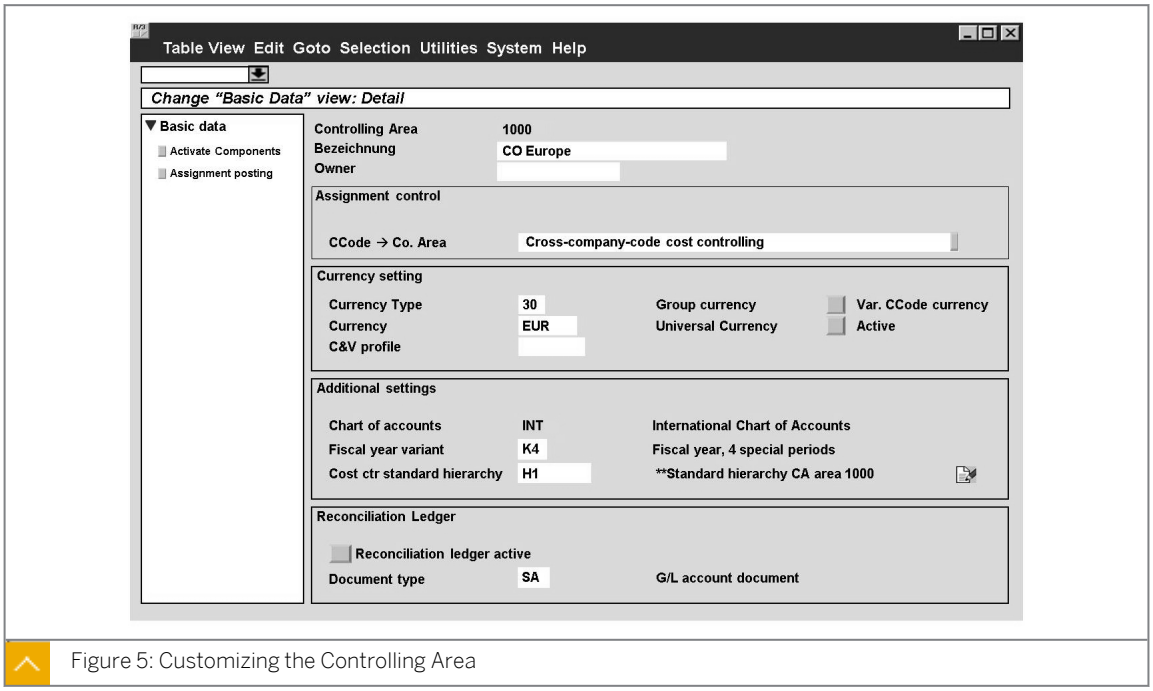

Figure 5: Customizing the Controlling Area

The controlling area is the organizational unit within a company for which complete closed cost controlling can be carried out. You cannot allocate costs outside of controlling areas.

Controlling area 0001 is created in the SAP standard version. You can use this as a copy template.

The settings you make for your controlling areas must reflect the organizational controlling structure of your company.

A controlling area may contain more than one company code, and these company codes can include more than one currency. However, the company codes assigned to a controlling area must use the same operational chart of accounts.

The control indicator can be used to activate or deactivate certain controlling components and functions for a fiscal year.

Assignment of Organizational Units

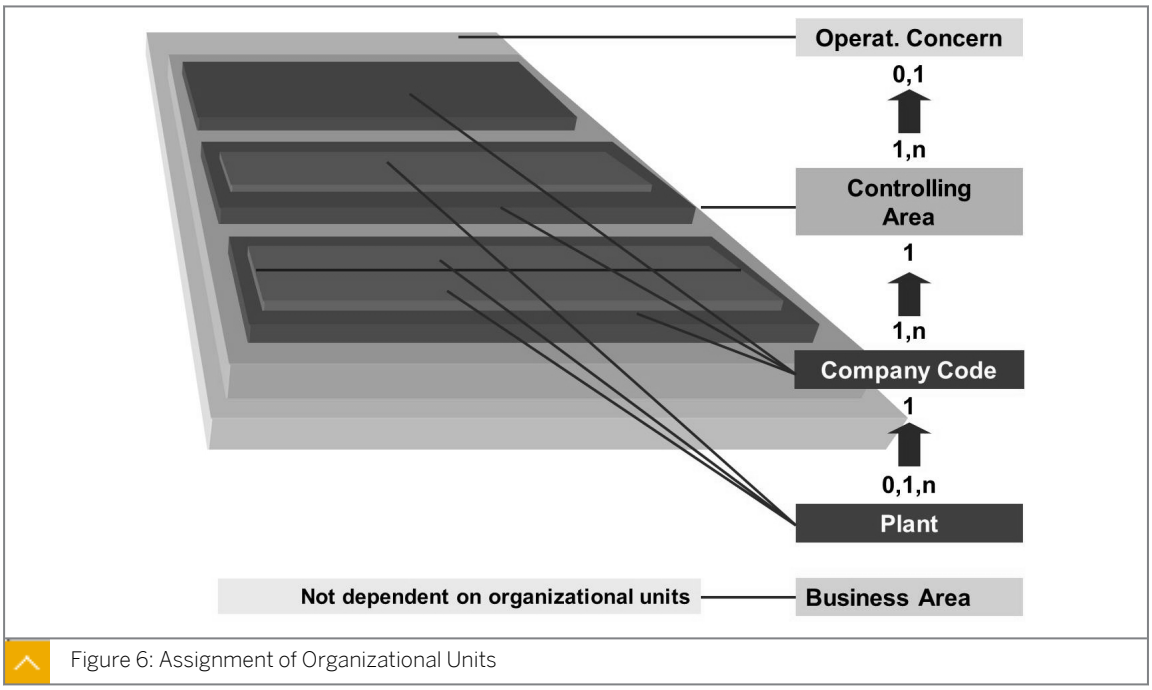

Figure 6: Assignment of Organizational Units

Explain and identify the assignment of company code and controlling area and of company code and plant using the 'Assignment of Organizational Units' figure.

To a controlling area, you must assign at least one company code. It is essential to explain the main points of assigning, such as fiscal year variant, charts of accounts, and currency.

Since SAP ERP is a fully integrated system, you need to assign organizational units to each other across the different application components. You therefore need to define the internal and external organizational units concurrently and assign them to each other.

After you create the controlling area and the operating concern, you then define their assignment. You can assign more than one controlling area to an operating concern, which enables you to analyze these controlling areas together within the operating concern.

You can link company codes and controlling areas to each other in different ways.

You may opt for either of the following ways, according to how your enterprise is structured:

- If Financial Accounting and Controlling perspectives are identical, you can assign one company code to one controlling area.
- If you assign more than one company code to a given controlling area, you are then able to carry out controlling on a cross-company code basis.

You can assign a plant to a company code and, therefore, to a controlling area, based on the valuation level. You can assign one plant, multiple plants, or no plant at all to a company code.

Changes to assignments are not a problem provided you have not created any master data or transaction data.

1:1 Assignment

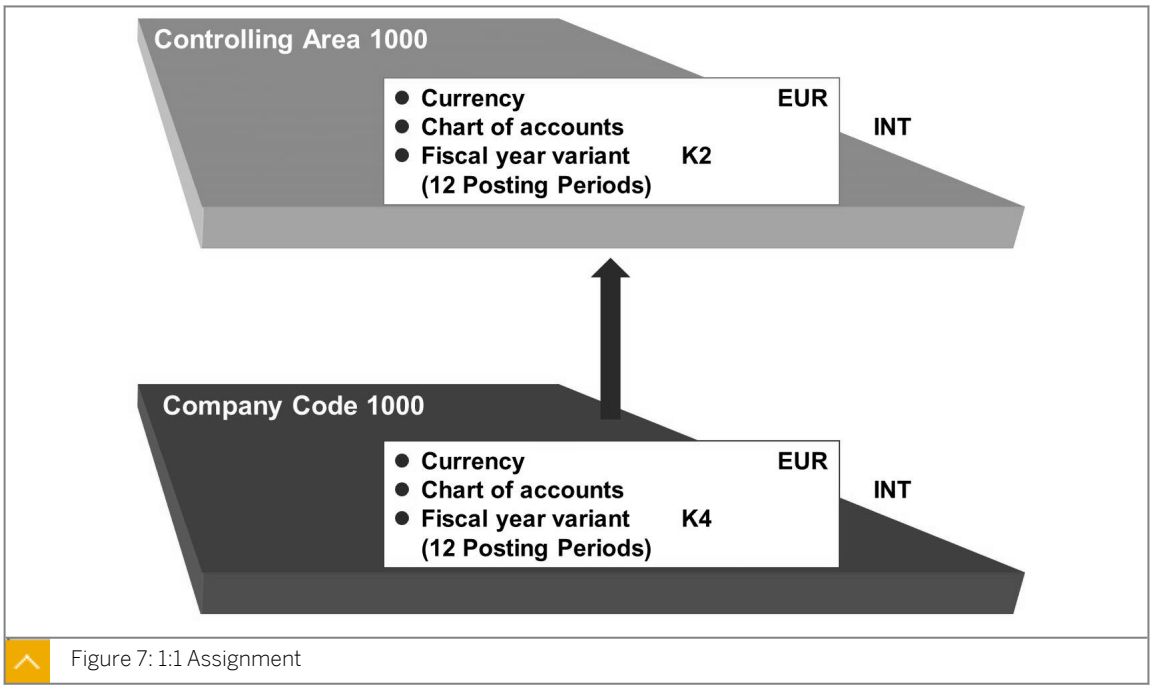

Figure 7: 1:1 Assignment

The figure illustrates a structure in which the financial and cost accounting views are identical and the controlling area is the same as the company code.

Currencies in Management Accounting

You can use the following currencies in Management Accounting to perform evaluations in the information system:

- Controlling area currency

  If you are using a 1:1 assignment, the controlling area currency must be the same as the company code currency. The controlling area is then managed in the controlling area currency.

- Object currency

  An object currency is defined for each account assignment object in Management Accounting. When using a 1:1 assignment, an object currency that is different from the controlling area or company code currency can be defined for the account assignment object.

- Transaction currency

  The transaction currency is the currency in which a document is posted to Management Accounting.

You have to use the same chart of accounts in Management Accounting and in the assigned company code.

While the fiscal year variants of the company code and controlling area can contain different numbers of special periods, they must have the same number of posting periods. Furthermore, the period limits of the fiscal year variants must be identical. You can use special periods in Financial Accounting to correct postings for year-end closing or to perform revaluations.

If four special periods are set up in Financial Accounting, but only one has been set up in Management Accounting, the postings of the second, third, and fourth special periods in Financial Accounting are posted in the first period in Management Accounting. If no special periods exist in Management Accounting, the Financial Accounting postings for the special period are posted in the last Management Accounting posting period.

1:N Assignment

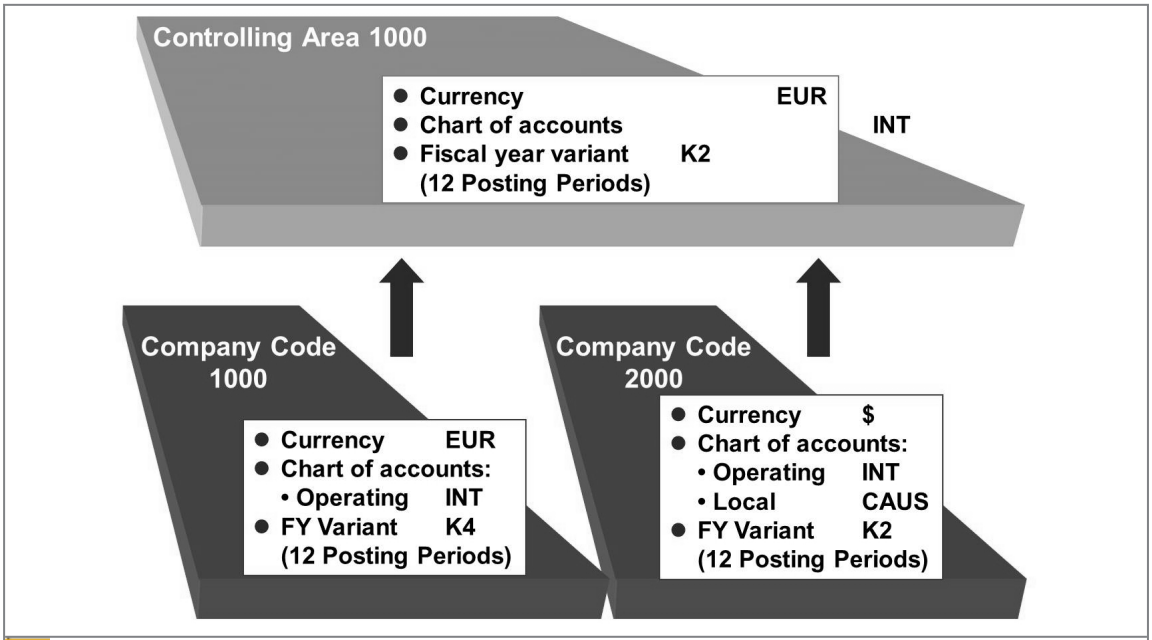

Figure 8: 1:N Assignment

By assigning multiple company codes to a controlling area, you can perform cross-company code cost accounting. You can allocate costs in Management Accounting to more than one company code. If you are not using new G/L, you may need to carry out reconciliation postings using the reconciliation ledger.

The following are the currencies available for your evaluations:

- Controlling area currency

  In cross-company code cost accounting, the controlling area and company codes may possess different currencies. You can define a controlling area currency that is identical to one of the company code currencies. You can also use an additional currency in Management Accounting.

- Company code currency

  In cross-company code cost accounting, you are only free to choose an object currency if all the assigned company codes have the same currency. This currency should also be the same as the controlling area currency. If the assigned company codes have different currencies, the object currency in the account assignment object will automatically be the company code currency.

- Transaction currency

  The transaction currency is the currency in which a document is posted to Management Accounting.

The operational chart of accounts is used in Financial Accounting and cost and revenue accounting, as well as in an operational chart of accounts. Each company code can have a

country-specific chart of accounts with alternative account numbers. This country-specific chart of accounts is structured according to the legal requirements of the country it refers to.

The fiscal year variants of a controlling area and company code can have different numbers of special periods. The number of posting periods must be the same.

1:1 or 1:N Assignment

Conditions when a 1:N assignment is advisable:

- If you require cross-company code reporting
- If you require cross-company code postings, such as activity allocations or assessments
- If logistical considerations make it necessary (production in an associate plant)
- If a calculated value is to be spread over more than one company code
- If profit centers cover more than individual company codes

Conditions when a controlling area for more than one company code should be created:

- If the logistics of your company setup make it necessary to implement cross-company code processes (production in an associate plant)
- If group costing is required
- If multilevel production cost management is required
- If you require cross-company code postings, for example, to allocate activities, to activate internal activities, or to perform assessments

  Profit Center Accounting and transfer prices stop at controlling area level.

Limitations that you need to consider if you set up only one controlling area are as follows:

- You can only perform closing in Management Accounting after the final closing has been performed in Financial Accounting.
- Only one Management Accounting manager should be there for the company codes that are combined.
- The volume of data for one controlling area can be very considerable.
- If you use one controlling area, only one operating concern is possible.
- Automatic reconciliation postings are only possible for cross-company code allocations minus the tax. You can only use this function if the company codes belong to a taxable entity.

Changes to the assignment should not be a problem provided that you have not created any master data or transaction data. In a productive system, combining company codes that were previously separate in a controlling area, or splitting a controlling area (1:N) into several new controlling areas, necessitates conversion of data.

Organizational Structures in Controlling – IDES

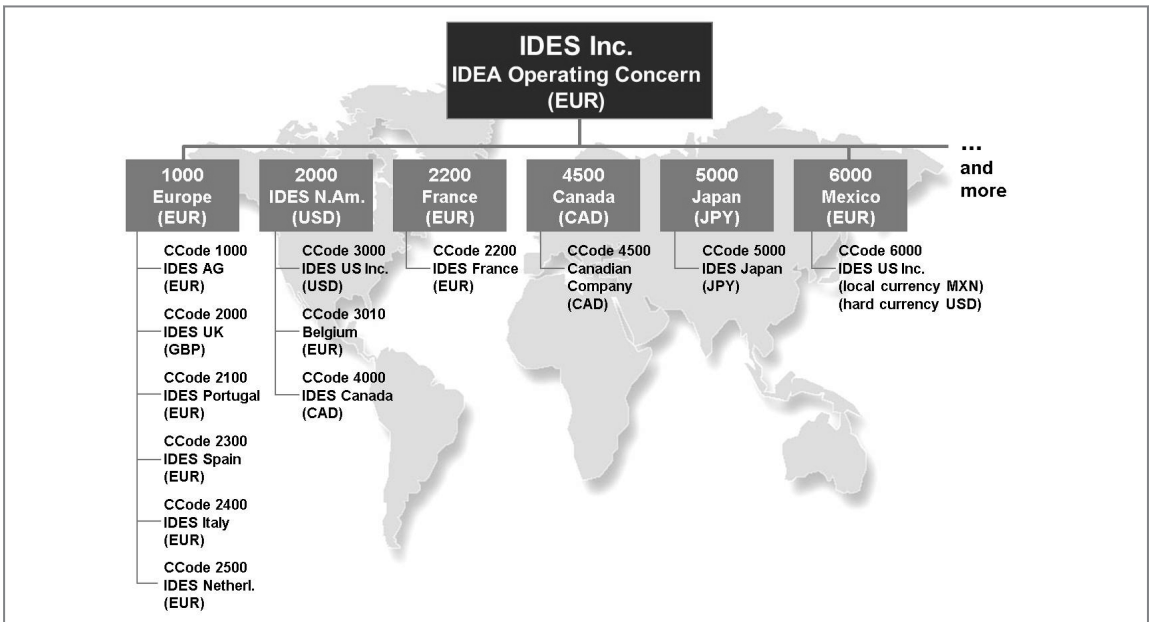

Figure 9: Organizational Structures in Controlling – IDES

For the Internet Demonstration and Evaluation System (IDES) Group, there is one operating concern IDEA. The SAP ERP system collects the group's global results, which can be evaluated in the profitability analysis application component using various evaluation criteria.

The internal accounting requirements of the IDES Group are met using different controlling areas. Both kinds of CO scenarios are used, that is, scenarios with cross-company code controlling areas and scenarios where the company code and the controlling area are the same.

Internal accounting for most of the group's European companies is performed in controlling area 1000. This enables the group to use cross-company code cost accounting for the companies assigned to this controlling area. This is possible because all the companies use the same chart of accounts and the same number of posting periods.

In the French subsidiary, however, a decision has been made to use the country-specific chart of accounts as the operational chart of accounts. For this reason, a separate controlling area is required for the French subsidiary.

How to Customize the Controlling Area Settings

Participants should be able to understand where the different CO settings are carried out in the system.

1. Show the participants how to create and change the name of favorites.
2. Demonstrate the configuration of controlling area 1000.
3. Explain the important entries on the *Basic data* screen, changes in comparison to 4.6C (new currency EUR) and the possibility to work with alternative hierarchies.
4. Show the components on the *Change View "Activate components/control indicators": Details* screen.

5. Change the assignment of company code(s).

Unit 1
Exercise 1

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Evaluate the Controlling Area Settings

Business Example

A new department has been set up in one of the IDES European subsidiaries. This department is responsible for consulting with and advising companies in the installation and application of software.

Evaluate the controlling area settings.

Ensure participants are aware of their group numbers. As this is the first exercise, check that they are able to log on to the system. User: AC410-## (## = 01–18), initial password: INIT. Ask the participants to ensure they complete the questions, at least the activities in the system, because the information will be used in subsequent units. Reassure the participants that the solutions are available at the end of each chapter of the Participant Handbook. However, the solutions are not descriptive but contain only solutions. This, unfortunately forces students to work with the exercise set and only use the solutions as a reference when needed. It is not necessary to review all exercises with your participants. Review only particular points highlighted in questions during the exercise.

Task 1

Your consulting company is assigned to the controlling area 1000-CO Europe. A range of settings has already been made for this controlling area and you would like to check them.

1. Which assignment control (controlling area: company code 1:1 or 1:N) has been set in the basic data?

Hint:
The menu paths used in this solution set are as follows:

- For Customizing:
  - Run transaction code `SPRO`. or
  - On the *SAP Easy Access* screen, choose *Tools → Customizing → IMG → Execute Project → SAP Reference IMG*.
- For Cost Center Accounting applications:
  - On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting*.

2. Use the F1 key to call up more detailed information on the *Fiscal Year Variant*.
   Should the number of special periods in the company code and controlling area be identical?

3. Check whether the Cost Profit Center Accounting and Commitments Management are active in controlling area 1000.
4. How many company codes are assigned to controlling area 1000?

Task 2

Carry out the following task.

1. Another company would like to implement Management Accounting. There is currently only one company code, meaning that the enterprise would be displayed using a 1:1 assignment. However, the enterprise plans to expand, including abroad. Consequently, the company will have to integrate new company codes into the controlling area. Which assignment control and currency (type) settings should you use to ensure that new company codes to be assigned to the controlling area at a later date?

Hint:
In all the exercises, you will be working in Customizing and in various applications. To facilitate your work, you have the option to open several system windows (sessions) by choosing *System* → *Create Session*. You can switch between sessions at any time.

Hint:
Optimize user-friendliness by adding the frequently used menu paths to your favorites (by dragging and dropping or by using transaction codes).

Evaluate the Controlling Area Settings

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Business Example

A new department has been set up in one of the IDES European subsidiaries. This department is responsible for consulting with and advising companies in the installation and application of software.

Evaluate the controlling area settings.

Ensure participants are aware of their group numbers. As this is the first exercise, check that they are able to log on to the system. User: AC410-## (## = 01–18), initial password: INIT. Ask the participants to ensure they complete the questions, at least the activities in the system, because the information will be used in subsequent units. Reassure the participants that the solutions are available at the end of each chapter of the Participant Handbook. However, the solutions are not descriptive but contain only solutions. This, unfortunately forces students to work with the exercise set and only use the solutions as a reference when needed. It is not necessary to review all exercises with your participants. Review only particular points highlighted in questions during the exercise.

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Your consulting company is assigned to the controlling area 1000-CO Europe. A range of settings has already been made for this controlling area and you would like to check them.

1. Which assignment control (controlling area: company code 1:1 or 1:N) has been set in the basic data?

Hint:
The menu paths used in this solution set are as follows:

- For Customizing:
  - Run transaction code `SPRO`. or
  - On the *SAP Easy Access* screen, choose *Tools → Customizing → IMG → Execute Project → SAP Reference IMG*.
- For Cost Center Accounting applications:
  - On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting*.

a) Define a controlling area in Customizing for *Controlling* under *General Controlling → Organization → Maintain Controlling Area*.

b) In the *Choose Activity* dialog box, choose *Maintain Controlling Area*.

c) Select the *Choose* pushbutton.

d) On the *Change View "Basic data": Overview* screen, choose the row with controlling area 1000.

e) Choose *Goto → Details*. This controlling area allows cross-company code cost accounting.

2. Use the F1 key to call up more detailed information on the *Fiscal Year Variant*.

   Should the number of special periods in the company code and controlling area be identical?

   a) The number of posting periods in the fiscal year variant of a controlling area must be the same as in the company code that is assigned to the controlling area. The period limits, i.e., the start and end date of the posting period, must be identical in the fiscal year variants of the controlling area and the company code(s) that are assigned to that controlling area.

3. Check whether the Cost Profit Center Accounting and Commitments Management are active in controlling area 1000.

   a) In the *Controlling Area* pane, double-click *Activate components*.

   b) On the *Change View "Activate components/control indicators": Details* screen, note that the *Cost Centers, Profit Center Acctg,* and *Commit. Management* are active.

4. How many company codes are assigned to controlling area 1000?

   a) In the *Controlling Area* pane, double-click *Assignment of Company Code(s)*.

   b) On the *Change View "Assignment of company code(s)": Overview* screen, note that there are over 70 company codes assigned to controlling area 1000.

Task 2

Carry out the following task.

1. Another company would like to implement Management Accounting. There is currently only one company code, meaning that the enterprise would be displayed using a 1:1 assignment. However, the enterprise plans to expand, including abroad. Consequently, the company will have to integrate new company codes into the controlling area. Which assignment control and currency (type) settings should you use to ensure that new company codes to be assigned to the controlling area at a later date?

Hint:
In all the exercises, you will be working in Customizing and in various applications. To facilitate your work, you have the option to open several system windows (sessions) by choosing *System → Create Session*. You can switch between sessions at any time.

Hint:
Optimize user-friendliness by adding the frequently used menu paths to your favorites (by dragging and dropping or by using transaction codes).

a) You must set the assignment control in the controlling area to *Cross-company-code* cost accounting, even though you initially want to assign *Controlling area same as company code*.

b) The currency typesetting determines what currency is used in the controlling area. You should choose *Currency Type 20* (controlling area currency) or *Currency Type 30* (group currency) so that company codes that are added later can use their own local currency for their accounting operations.

LESSON SUMMARY

You should now be able to:

- Describe the organizational units on which Management Accounting is based

Learning Assessment

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1. _____ is the ideal means of monitoring overhead costs and assigning them to the organizational units that incurred the costs.

   Choose the correct answer.

   - ☐ **A** Cost center
   - ☐ **B** Cost Center Accounting
   - ☐ **C** Overhead costs
   - ☐ **D** Internal orders

2. A controlling area may not contain more than one company code, and these company codes can include more than one currency.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

3. The currency of the controlling area must always be the same as the currency of the company code.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

4. In 1:N assignments, the operational charts of accounts in all assigned company codes must be the same as those in the controlling area.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

Learning Assessment - Answers

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1. _____ is the ideal means of monitoring overhead costs and assigning them to the organizational units that incurred the costs.

   Choose the correct answer.

   - [ ] A Cost center
   - [x] B Cost Center Accounting
   - [ ] C Overhead costs
   - [ ] D Internal orders

2. A controlling area may not contain more than one company code, and these company codes can include more than one currency.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

3. The currency of the controlling area must always be the same as the currency of the company code.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

4. In 1:N assignments, the operational charts of accounts in all assigned company codes must be the same as those in the controlling area.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

UNIT 2 Master Data

UNIT OBJECTIVES

- Create cost center master data
- Use the cost center category
- Create cost element master data
- Create activity type master data
- Create statistical key figure master data
- Create time-based master data

- Maintain collective processing
- Define master data groups

Unit 2
Lesson 1

Maintaining Cost Center Master Data

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LESSON OVERVIEW

This lesson explains the standard hierarchy as an organizational structure and the relationship between cost center and cost center category.

Business Example

The manager of the Controlling department outlines the organization's cost center structure for each management area. You are to represent this structure in the system as a standard hierarchy. You have to assign each cost center to this structure to portray your enterprise. For this reason, you require the following knowledge:

- An understanding of how to best structure the standard hierarchy
- An understanding of how to create cost centers
- An understanding of how to use the cost center category

Cost centers are the most important master data. They represent the location of the cost occurrence. Discuss the standard hierarchy and emphasize that this is a classification structure to which all cost centers within a controlling area will be assigned. An organization should create this structure in line with their controlling and managerial areas. Alternatively, you can draw it on the whiteboard and retain it for use throughout the discussion. Give a lecture on the purpose of cost centers. Discuss the ability to reassign cost centers to another area of the standard hierarchy from within the hierarchy using drag and drop. You no longer have to change the cost center master data. Explain the use of cost center categories and how these settings are made.

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Create cost center master data
- Use the cost center category

Master Data and Transaction Data

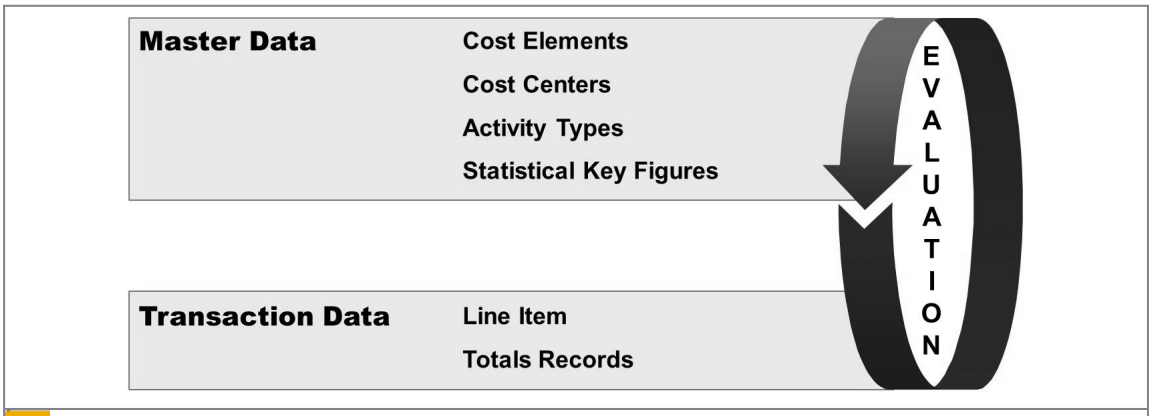

Figure 10: Master Data and Transaction Data

In Overhead Cost Controlling, the distinction made between master data and transaction data is as follows:

- Master data contains information remains the same for a long period of time.
  - Cost elements describe the origin of costs and are defined as primary or secondary cost element follows:.
    - Primary cost elements, used in production, are elements that are procured from outside the company.
    - Secondary cost elements used in production are elements that are produced within the company.
  - Cost centers define areas of responsibility that incur and influence costs.
  - Activity types are production activities and services provided to the organization by a cost center. They are used for allocating costs of internal activities to the areas that incurred the costs.
  - Statistical key figures are the values that describe a cost center and are used as a basis for allocations (for example, for distribution and assessment) and to perform key figure analysis.
- Transaction data is short-lived and is assigned to master data.

The Organizational Structure of the Standard Hierarchy

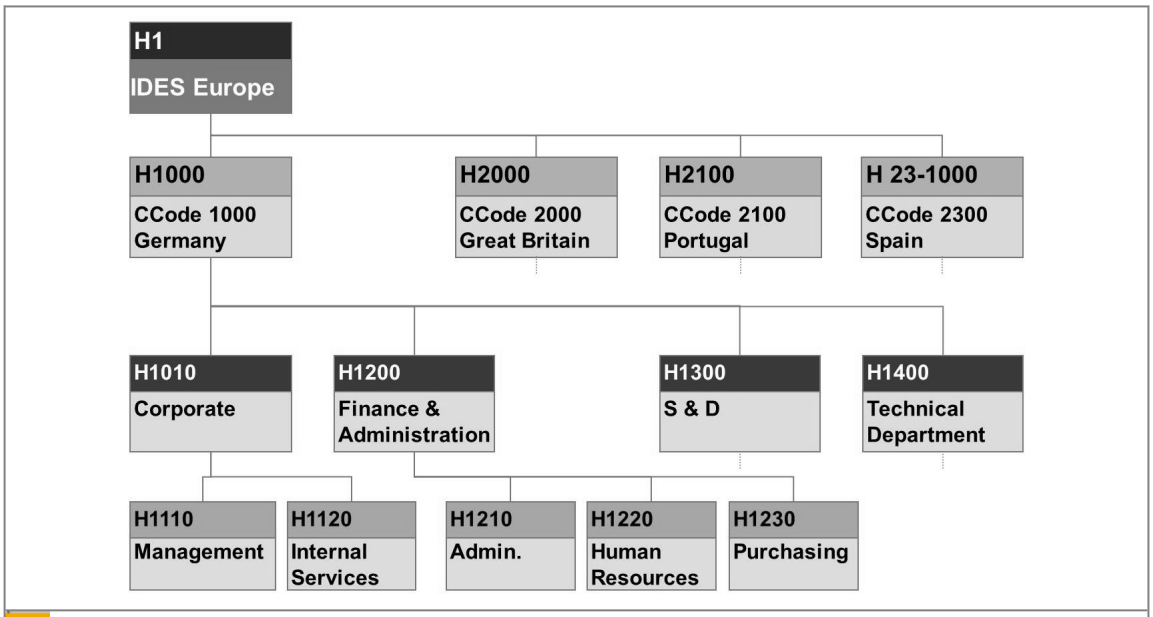

Figure 11: The Organizational Structure as a Standard Hierarchy

Before you create cost centers, you must define a standard hierarchy. Specify the name of the standard hierarchy when you create the controlling area.

The standard hierarchy is a structure to which all cost centers within the controlling area must be assigned. How you define your structure is entirely at your discretion. We recommend, however, that you define the structure in such a way it reflects the internal areas of responsibility and the controlling and decision-making structures within your organization. These structures are usually the same as the internal functional areas depicted in your company's organization chart.

Cost Centers and the Standard Hierarchy

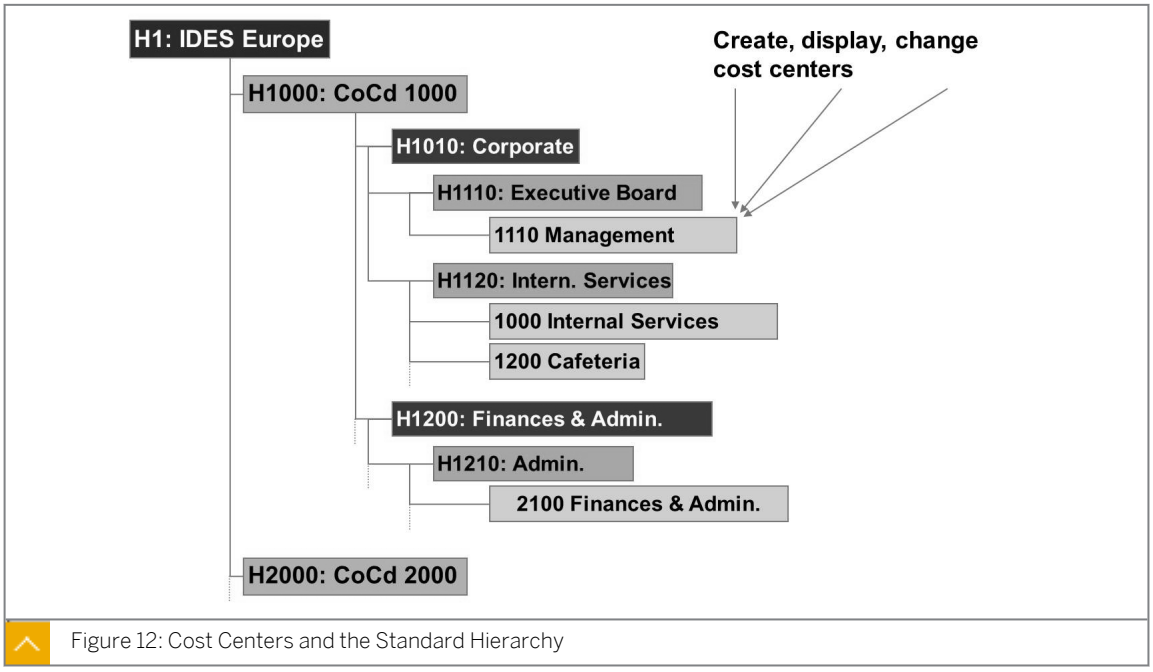

Figure 12: Cost Centers and the Standard Hierarchy

The cost center is the location where the costs are incurred.

Cost centers can be set up based on the following criteria:

- Functional requirements
- Allocation criteria
- Activities or services provided
- Geographic location
- Areas of responsibility

For the purpose of Overhead Cost Controlling, cost centers are grouped as decision, control, and responsibility units. To map this structure, you create the cost center standard hierarchy.

Each level or node of the standard hierarchy is a cost center group. As of SAP R/3 4.6, you can assign cost centers and nodes to one hierarchy level.

You can create or change cost centers by using the appropriate menu option or using the entry in the standard hierarchy maintenance function.

Cost centers, which are created or changed from within the standard hierarchy, have an inactive status; that is, they are not handled as account assignment objects in Management Accounting. You can check the assignments and release the cost center only after the cost center is active.

If you want to assign a cost center to another hierarchical level, you can do this in the standard hierarchy maintenance by a simple reassignment of the cost center. In other words, you do not need to make changes to your cost center master data.

Conditions Under Which You Can Change Assignments

You can change the assignment of the organizational units, company code, business area, or profit center during the course of a fiscal year only under the following conditions:

- The currency of the new company code is the same as the currency of the old company code.
- You have posted planning data (no actual data) only in the fiscal year.
- The cost center is not assigned to a fixed asset, work center, or HR master record.
- Since EHP5, activated new General Ledger Accounting (G/L), and activated business function FIN_GL_REORG_1, assigned profit center can only be changed if it is assigned in a reorganization plan for profit centers.

Exercise Tasks – Structuring the Example Enterprise

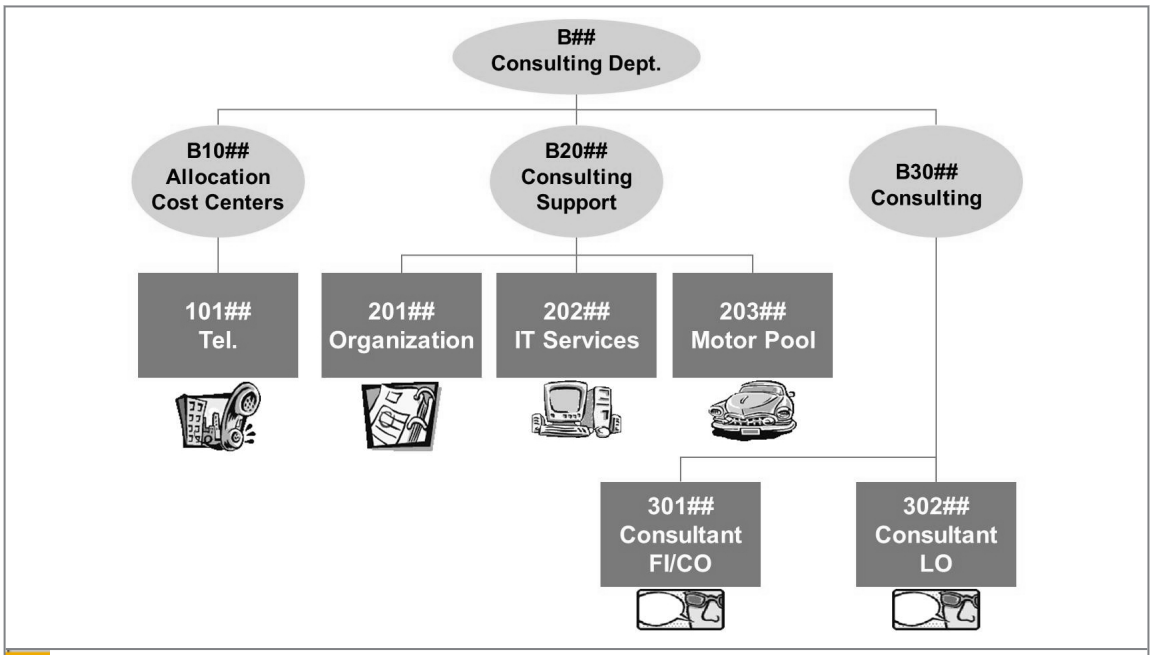

Figure 13: Exercise Tasks – Structuring the Example Enterprise

Hint:
With SAP ERP 6.0 and EHP6, it is also possible to create, change, and show the cost centers and cost center groups with SAP NetWeaver Business Client. You can also use a change request to create and change cost center master data. For more information, please refer to SAP CO delta training course DCO66.

How to Create a Cost Center

Create cost centers and maintain the relationship with the standard hierarchy.

Note:
The demonstrations contained in this instructor guide are often directly taken from the exercise parts. This will help teach the class because participants will be creating data exactly like you have created and you will have the data needed to demonstrate further exercises. You will still have some exercises that you will need to complete on your own in order to demonstrate other exercises.

1. Create a cost center.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Create*.
   b) On *Create Cost Center: Initial Screen* , enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Cost Center	**10100**
Valid From	Actual year to end of 9999

Note:
Group 00 is already created for you in the standard hierarchy.

c) On *Create Cost Center: Basic Screen* , enter the following data:

Field Name or Data Type	Value
Cost Center	**Telephone**
Person Responsible	**Smith**
Cost Center Category	**9**
Hierarchy Area	**B1000 (group # 00)**
Company Code	**1000**
Business Area	**IS00**
Profit Center	**1402**

d) View the different tab pages and display the tab indicators.

e) Save your data.

2. View the cost center you just created.

a) On the *SAP Easy Access* screen choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Standard Hierarchy* → *Change*.

b) On the *Standard Hierarchy for Cost Centers Change* screen, look for node *B1000 Clearing Cost Centers* located under group *H9500* → *H-AC405* → *SERV00* → *B00,* showing cost center 10100 Telephone, which you just created.

3. Create another cost center directly from the standard hierarchy.

a) On the *Standard Hierarchy for Cost Centers Change* screen, create cost center 20100 (group #00) by placing your cursor on group *B2000* and choosing *Create*.

b) On the *Basic data* tab, enter the following data:

Field Name or Data Type	Value
Cost Center	**20100**
Valid From	The first of the current fiscal year to end of 9999
Name	**Organization**
Person Responsible	**Jones**

Field Name or Data Type	Value
Cost Center Category	**4**

c) Choose the *Organization* tab and enter the following data:

Field Name or Data Type	Value
Company Code	**1000**
Business Area	**IS00**
Profit Center	**1402**

d) Save the data.

e) Choose *Edit* → *Activate*.

Note:
You may also want to demonstrate the ability to make changes in the standard hierarchy by using drag and drop. It is also important for students to know that it is now possible to categorize groups and cost centers on the same level.

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Create Cost Centers and Display the Cost Center Standard Hierarchy

Business Example

The organizational structure of your consulting department is already mapped in the standard hierarchy of the controlling area. You now need to assign the six cost centers that you reserve for the consulting department to the corresponding hierarchy nodes.

Task 1

Display the standard hierarchy and create cost centers for the consulting department.

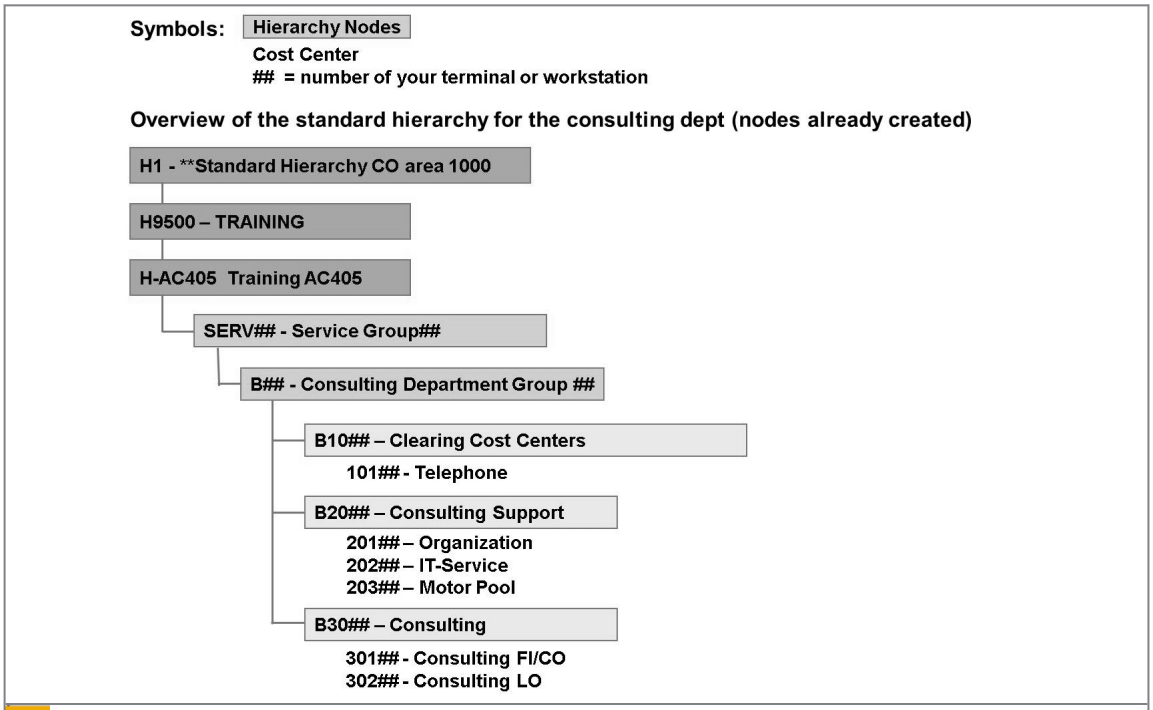

Figure 14: Standard Hierarchy of the Consulting Department

1. Display the standard hierarchy of your company and check that the nodes correspond to those in the figure.

Task 2

Create cost centers for the consulting department. The cost centers should be valid from the first day of the current fiscal year until the default valid-to date. Assign all the cost centers to the German subsidiary (company code 1000).

1. Create the cost centers *Telephone*, *Organization*, *IT Services*, and *FI/CO Consulting* directly in the standard hierarchy. Refer Figure 14 as a guide. When you create the master data for each cost center, use the following information:

Field Name or Data Type	Value	Value	Value	Value
Hierarchy Area	**B10##**	**B20##**	**B20##**	**B30##**
Cost Center	**101##**	**201##**	**202##**	**301##**
Cost Center Description	**Telephone**	**Organization**	**IT Service**	**FI/CO Consulting**
Person Responsible	**Hoffman**	**Gonzales**	**Anderson**	**Becker**
Cost Center Category	**9 Allocation Center**	**4 Administration**	**2 Service Cost Center**	**8 Consulting**
Business Area	**IS## Int. Service**	**IS## Int. Service**	**IS## Int. Service**	**8000 Ext. Service**
Profit Center	**1402 Administration**	**1402 Administration**	**1400 Int. Service**	**1600 Ext. Service**

2. To keep data input to a minimum, create the Motor Pool cost center by copying the IT Services cost center, and use the FI/CO Consulting cost center to create the LO Consulting cost center. Even though you can do this directly in the standard hierarchy, try using the menu entries in the application menu.

   Remember to change the name of the cost center and the person responsible each time.

   Use the following data:

Field Name or Data Type	Value	Value
Reference Cost Center	**202##**	**301##**
Cost Center	**203##**	**302##**
Cost Center Description	**Motor Pool**	**Consultant LO**
Person Responsible	**Rose**	**Chang**
Cost Center Category	**2 Service Cost Center**	**8 Consulting**
Business Area	**IS## Int. Service**	**8000 Ext. Service**
Profit Center	**1400 Int. Service**	**8000 Ext. Service**

3. Display one of the cost centers. Which currency does the cost center use? Where does this entry in the cost center master data originate from?

4. Display the control indicator for the cost center you called up. Where does this information come from? Can this information be changed in the master data?
5. Because all your cost centers are located in controlling area 1000 and use the object currency EUR, remove company code and curreny from the standard hierarchy.

30 Create Cost Centers and Display the Cost Center Standard Hierarchy

Business Example

The organizational structure of your consulting department is already mapped in the standard hierarchy of the controlling area. You now need to assign the six cost centers that you reserve for the consulting department to the corresponding hierarchy nodes.

Task 1

Display the standard hierarchy and create cost centers for the consulting department.

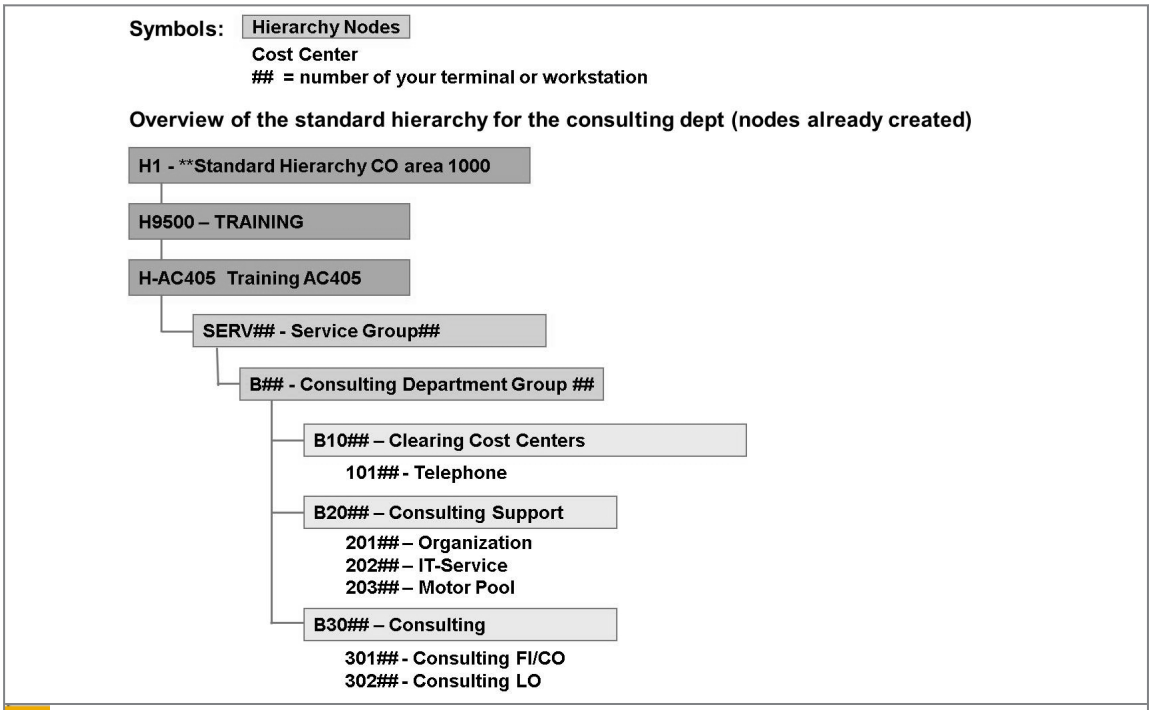

Figure 14: Standard Hierarchy of the Consulting Department

1. Display the standard hierarchy of your company and check that the nodes correspond to those in the figure.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Standard Hierarchy* → *Display*.

      The organizational structure of the consulting department appears under node H-AC405. Expand the individual nodes under your group, SERV##, and then expand B##.

Task 2

Create cost centers for the consulting department. The cost centers should be valid from the first day of the current fiscal year until the default valid-to date. Assign all the cost centers to the German subsidiary (company code 1000).

1. Create the cost centers *Telephone*, *Organization*, *IT Services*, and *FI/CO Consulting* directly in the standard hierarchy. Refer Figure 14 as a guide. When you create the master data for each cost center, use the following information:

Field Name or Data Type	Value	Value	Value	Value
Hierarchy Area	**B10##**	**B20##**	**B20##**	**B30##**
Cost Center	**101##**	**201##**	**202##**	**301##**
Cost Center Description	**Telephone**	**Organization**	**IT Service**	**FI/CO Consulting**
Person Responsible	**Hoffman**	**Gonzales**	**Anderson**	**Becker**
Cost Center Category	**9 Allocation Center**	**4 Administration**	**2 Service Cost Center**	**8 Consulting**
Business Area	**IS## Int. Service**	**IS## Int. Service**	**IS## Int. Service**	**8000 Ext. Service**
Profit Center	**1402 Administration**	**1402 Administration**	**1400 Int. Service**	**1600 Ext. Service**

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Standard Hierarchy* → *Change*.

b) On the *Standard Hierarchy for Cost Center* screen, place your cursor on the hierarchy area *B10##,* to which the cost center is to be assigned, and choose *Edit* → *Create Cost Center*.

c) On the *Basic data* tab page, enter the following data:

Field Name or Data Type	Value
Cost Center	**101##**
Analysis Time Frame	01.01. Current fiscal year
To	**31.12.9999**
Description	**Telephone**
Person Responsible	**Smith**
Cost Center Category	**9**

d) On the *Organization* tab, enter the following data on the organizational units:

Field Name or Data Type	Value
Company Code	**1000**
Business Area	**IS##**
Profit Center	**1402**

e) Choose *Save*.

f) Repeat the procedure to create the rest of the cost centers.

Bear in mind that the cost centers may be assigned to different areas of the hierarchy.

2. To keep data input to a minimum, create the Motor Pool cost center by copying the IT Services cost center, and use the FI/CO Consulting cost center to create the LO Consulting cost center. Even though you can do this directly in the standard hierarchy, try using the menu entries in the application menu.

Remember to change the name of the cost center and the person responsible each time.

Use the following data:

Field Name or Data Type	Value	Value
Reference Cost Center	**202##**	**301##**
Cost Center	**203##**	**302##**
Cost Center Description	**Motor Pool**	**Consultant LO**
Person Responsible	**Rose**	**Chang**
Cost Center Category	**2 Service Cost Center**	**8 Consulting**
Business Area	**IS##** **Int. Service**	**8000** **Ext. Service**
Profit Center	**1400** **Int. Service**	**8000** **Ext. Service**

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Create*.

b) On *Create Cost Center: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	**203##**
Valid From	01.01. Current fiscal year
To	**31.12.9999**
Template (Reference)	**202##**
Controlling Area	**1000**

c) On the *Basic data* tab, change the name of the cost center and the name of the manager (person responsible).

Field Name or Data Type	Value
Description	**Motor pool**
Employee Responsible	**Rose**

d) Choose *Save*.

e) Create cost center **302##**, using cost center *301##* as a template (follow steps a through d).

3. Display one of the cost centers. Which currency does the cost center use? Where does this entry in the cost center master data originate from?
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Standard Hierarchy* → *Display*.
   b) On the *Standard Hierarchy for Cost Centers Display* screen, double-click *Cost center*.
   c) Enter the cost center you created. In this case, the currency is taken from the company code. The local currency in *Company Code* 1000 is *EUR*.
4. Display the control indicator for the cost center you called up. Where does this information come from? Can this information be changed in the master data?
   a) Choose the *Control* tab. Control indicators are default values that are taken from the cost center category and changed in the master data.
5. Because all your cost centers are located in controlling area 1000 and use the object currency EUR, remove company code and curreny from the standard hierarchy.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Standard Hierarchy* → *Change*.
   b) Choose *Column Configuration*.
   c) Deselect the indicators for the *Company Code* and the *Currency*.
   d) Choose *Confirm*.

Configuration of Cost Center Category

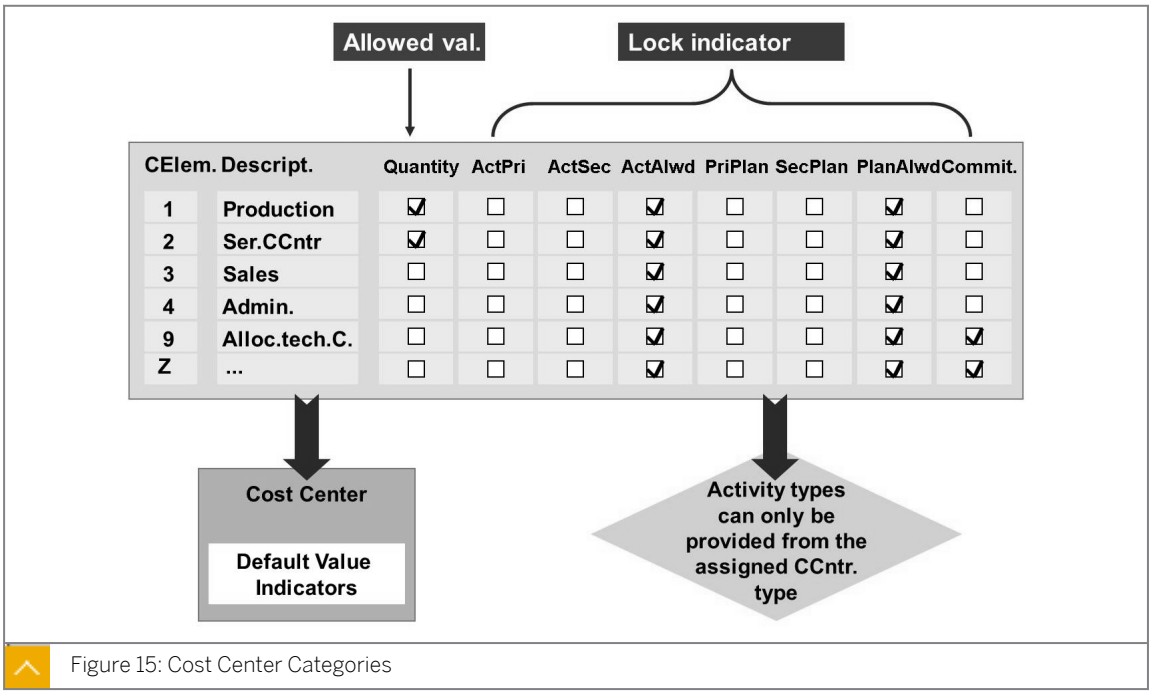

Figure 15: Cost Center Categories

The cost center category is an indicator in the cost center master data that specifies the category for the cost center. Examples include administration, production, or sales and distribution. You can use your own cost center categories or those supplied by SAP.

Cost center categories enable you to assign the same characteristics to similar cost centers. For example, you can allow particular activity types only for particular cost centers. This is useful to prevent production activities from being posted to administrative cost centers by mistake. You can also use the cost center category for cost calculation, where it controls what percentage of the overhead applies to that cost center category.

In Customizing, you can define lock indicators for each cost center category or specify that the managing of quantities on cost centers is allowed. When you assign a cost center to a particular category (you do this when creating the cost center), the corresponding lock indicators and allowed values for this category are proposed as default values for this cost center.

How to Use Cost Center Category

1. Show the default values for the lock indicators in the Implementation Guide.
   a) Define cost center categories in Customizing for *Controlling* under *Cost Center Accounting* → *Master Data* → *Cost Centers* → *Define Cost Center Categories* .
   b) Examine the default values for the lock indicators at *CCtC* 9.

LESSON SUMMARY

You should now be able to:

- Create cost center master data
- Use the cost center category

Unit 2
Lesson 2

Maintaining Cost Element Master Data

36

LESSON OVERVIEW

This lesson explains how to create and maintain cost element master data. Also, it explains the the relationship between general ledgers in Financial Accounting and in Management Accounting.

Business Example

You receive a message from Financial Accounting informing you that the company codes are set up. You need to create corresponding cost elements in Management Accounting. For this reason, you require the following knowledge:

- An understanding of how to create and maintain cost element master data

Create primary and secondary cost elements to record postings and allocations in Controlling. After creating the master data focus on the following points:

- Demonstrate slides concerning the delineation of accounts and cost elements.
- Ensure you stress the prerequisite for creating primary accounts that they must first exist as general ledger (G/L) accounts.
- Explain the difference between primary and secondary cost elements.

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Create cost element master data

Cost Element Master Data

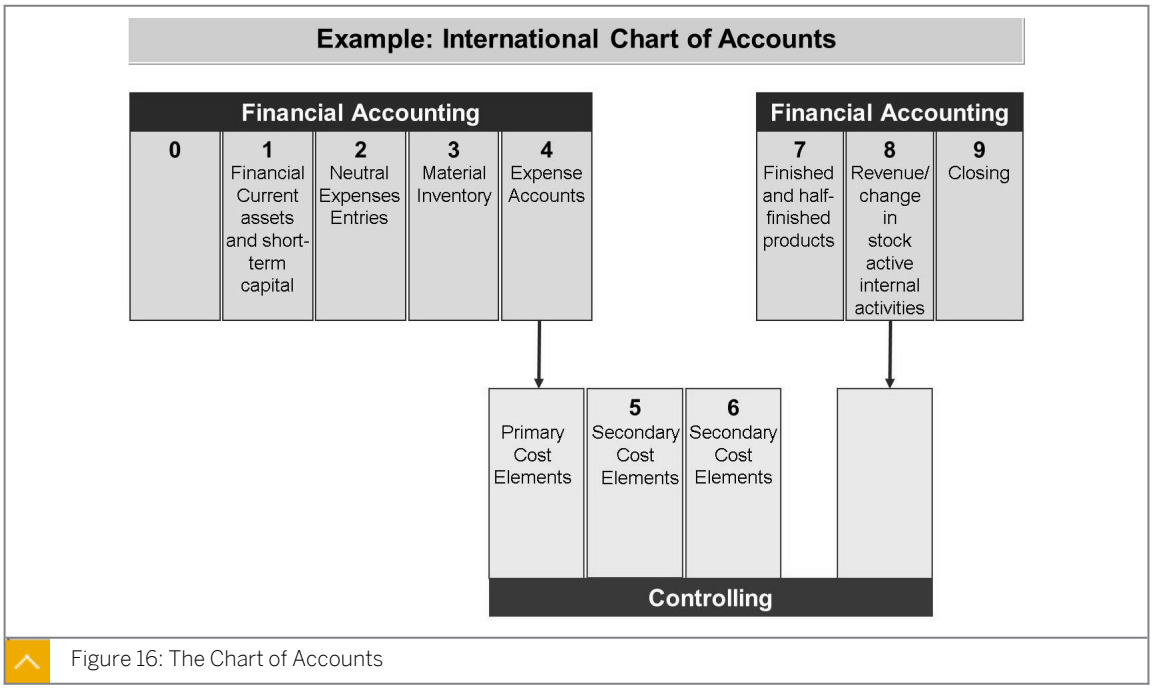

Figure 16: The Chart of Accounts

The chart of accounts contains all the G/L accounts belonging to Financial Accounting.

From a cost controlling view, this is a circular system because the expense and revenue accounts in Financial Accounting correspond to primary cost and revenue elements in Management Accounting and postings in Financial Accounting are passed on in real time to Cost and Revenue Element Accounting.

In addition, it is only in Management Accounting that you can create secondary cost elements. These are used to record internal value flows, such as, activity allocations, assessments, and settlements.

The Cost Element

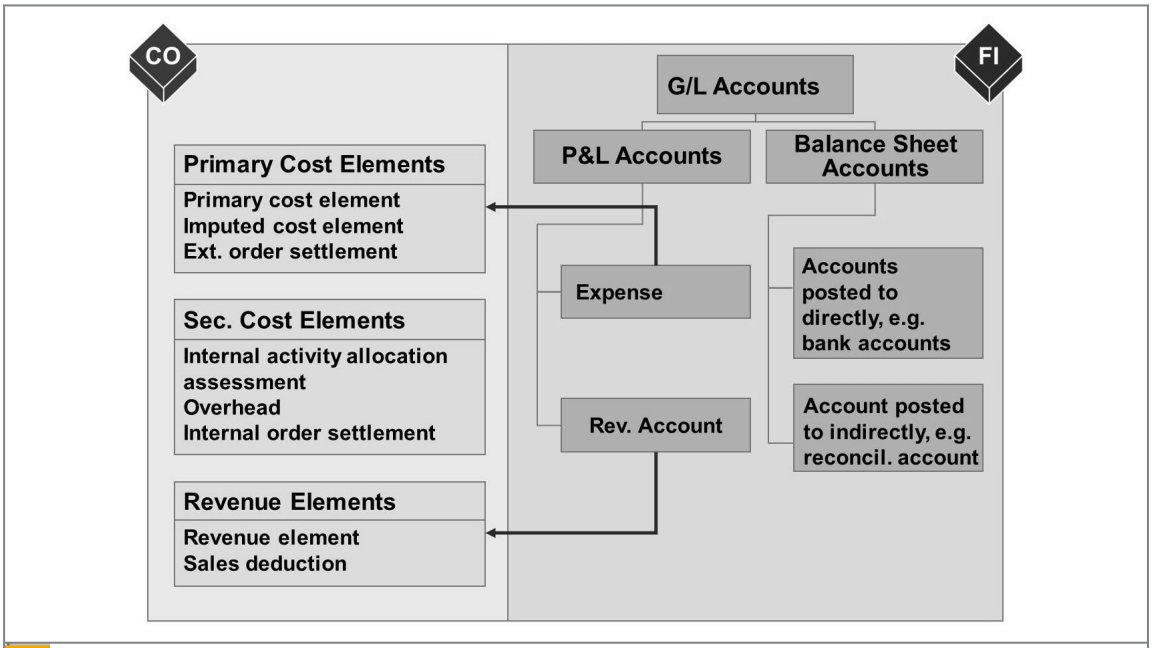

Figure 17: The Cost Element

Due to the integrated nature of the SAP ERP system, you need to create expense accounts in Financial Accounting with corresponding primary cost elements in Controlling. This ensures that expenses in Financial Accounting and primary costs in Management Accounting can be reconciled. You must create the primary cost elements in Financial Accounting as G/L accounts before you can create them in Management Accounting.

Cost elements are classified as follows:

- Primary cost element

  To post to a primary cost element, you require an object in Management Accounting (such as a cost center) to identify the origin of the costs. Material costs and salary costs are examples of primary cost elements.

- Secondary cost element

  To identify internal cost flow, such as assessments or settlements secondary cost elements are exclusively used in Management Accounting. They do not have corresponding G/L accounts in Financial Accounting and are defined only in Management Accounting.

- Revenue element

  When you analyze revenues in cost controlling, the SAP ERP system records them as revenue elements. Revenue elements are primary cost elements.

When you create a cost element, you must assign a cost element category. This assignment determines the transactions for which you can use the cost element. For example, category 01 (general primary cost elements) is used for the standard primary postings from Financial Accounting or Material Management.

Business Scenario

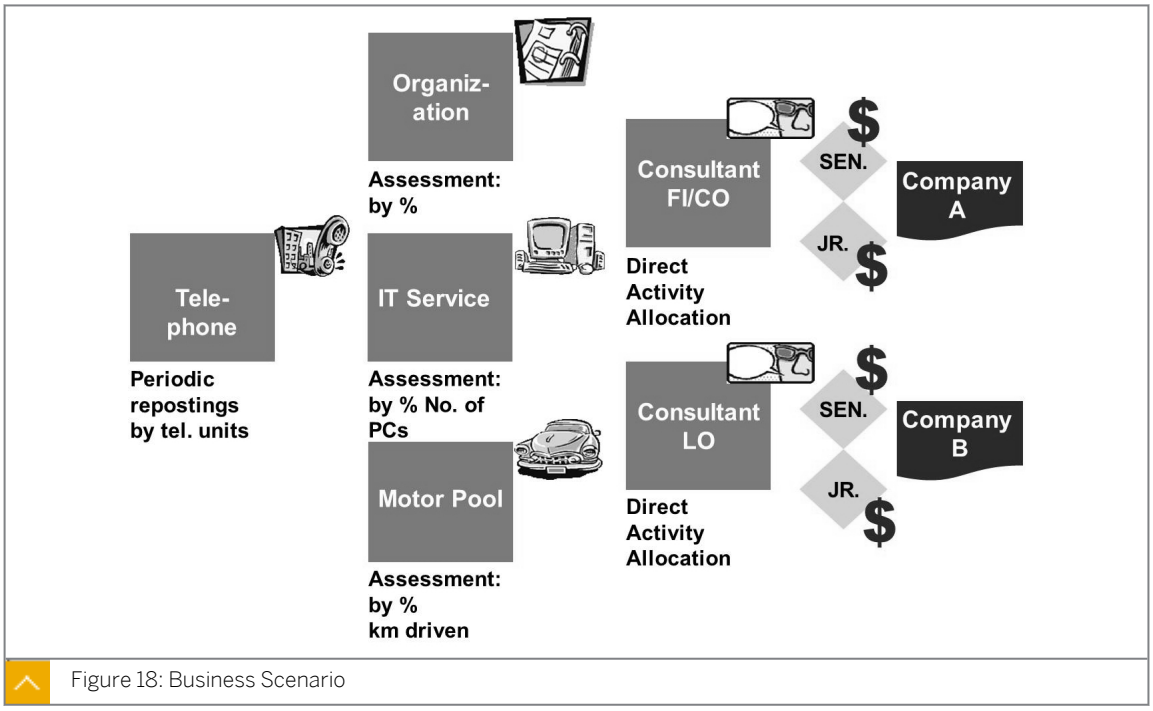

Figure 18: Business Scenario

The “Business Scenario” figure displays the method used for creating cost centers that seems to be too early. However, it is useful to provide a preview at this stage. To make an assessment or to allocate activity directly, you need secondary cost elements.

Some of the cost centers in the exercise for this lesson use the assessment process in order to be credited or for direct activity allocation.

The overview illustrates why you should create secondary cost elements in the exercise.

How to Create Primary and Secondary Cost Element

The participant should be able to manually create cost elements.

1. Create G/L accounts and cost elements.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Master Records* → *G/L Accounts* → *Individual Processing* → *Centrally*.
   b) On the *Edit G/L Account Centrally* screen, enter the following data:

Field Name or Data Type	Value
G/L Account	`430001`
Company Code	`1000`

   c) Choose the *With Template* pushbutton.
   d) In the *Reference Account* dialog box, enter the following data:

Field Name or Data Type	Value
G/L Account	**430000**
Company Code	**1000**

e) On the *Create G/L Account Centrally* screen, enter **Salaries - bonus wages** in the *G/L Acct Long Text.* field.

f) Choose the *Control Data* tab and delete the entry in the *Alternative accountno.* field.

g) Choose *Save*.

h) In the *G/L account 430001: Display messages* dialog box, choose *Confirm*.

i) On the *Display G/L Account Centrally* screen, choose the *Edit cost element* pushbutton.

j) In the *Information* dialog box, choose *Confirm*.

k) On *Create Cost Element: Initial Screen*, enter **430000** in the *Cost Element* field and the 1st of january of the current fiscal year in the *Valid From* field.

l) In the *Cost Element* dialog box, enter **01** in the *CElem category* field.

m) Choose *Save*.

2. Display the cost element and the related G/L account.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Element Accounting* → *Master Data* → *Cost Element* → *Individual Processing* → *Display*.

> Note:
> Inform students of the ability to display G/L accounts from the cost element screen.

b) On the *Display Cost Element: Initial Screen*, enter **430001** in the *Cost Element* field.

c) Press ENTER.

d) On *Display Cost Element: Basic Screen*, choose *Environment* → *Display General Ledger Account* → *In Chart of Accounts*.

e) Go back to the *SAP Easy Access* screen.

3. Create secondary cost element 600000 to be used as an Assessment Allocation cost element.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Element Accounting* → *Master Data* → *Cost Element* → *Individual Processing* → *Create Secondary*.

b) On the *Create Cost Element: Initial Screen*, enter **600000** in the *Cost Element* field and press ENTER.

c) On the *Create Cost Element: Basic Screen*, enter the following data:

Field Name or Data Type	Value
Name	**Assessment org. 00**
CElem category	**42**

d) Save the cost element.

Unit 2
Exercise 3

Create Cost Element

39

Business Example

At the end of the period, you would like to assess costs from the Organization, IT Services, and Motor Pool cost centers to the Consulting cost centers.

The Consulting cost centers use the direct activity allocation functions to allocate their consulting services to internal orders. These internal orders have been set up to act as cost objects for the individual companies that use the services. To use the assessment and direct activity allocation functions, you need to define secondary cost elements. In addition, you want to allocate repair costs to production cost centers according to their origin.

Create secondary cost elements in Management Accounting.

Task 1

Create secondary cost elements that are valid from the first day of the current fiscal year through the default valid date.

1. Create the assessment cost elements. Use the following information:

Field Name or Data Type	Value	Value	Value
Cost Element	**6300##**	**6310##**	**6311##**
Name	**Assessment org.**	**Assessment IT service ##**	**Assess Motor Pool ##**
Desc.	**Organizational group ##**	**IT Services group ##**	**Motor Pool group ##**
Cost element category	**42**	**42**	**42**

2. Create the cost elements you need to allocate consulting activities. Use the following information:

Field Name or Data Type	Value	Value	Value
Cost Element	**6261##**	**6262##**	**6393##**
Name	**Junior Consulting##**	**Senior Consultant##**	**1 AA repair(internal activity allocation repair)**

Field Name or Data Type	Value	Value	Value
Description	**Junior Consulting group##**	**Senior Consultant group##**	**Repair costs group ##**
Cost Element Category	**43**	**43**	**43**

Task 2

In addition, you want to allocate repair costs to production cost centers according to their origin.

1. Using the online help, define primary and secondary cost elements. What are the prerequisites for creating primary cost elements or revenue elements?

Create Cost Element

41

Business Example

At the end of the period, you would like to assess costs from the Organization, IT Services, and Motor Pool cost centers to the Consulting cost centers.

The Consulting cost centers use the direct activity allocation functions to allocate their consulting services to internal orders. These internal orders have been set up to act as cost objects for the individual companies that use the services. To use the assessment and direct activity allocation functions, you need to define secondary cost elements. In addition, you want to allocate repair costs to production cost centers according to their origin.

Create secondary cost elements in Management Accounting.

Task 1

Create secondary cost elements that are valid from the first day of the current fiscal year through the default valid date.

1. Create the assessment cost elements. Use the following information:

Field Name or Data Type	Value	Value	Value
Cost Element	**6300##**	**6310##**	**6311##**
Name	**Assessment org.**	**Assessment IT service ##**	**Assess Motor Pool ##**
Desc.	**Organizational group ##**	**IT Services group ##**	**Motor Pool group ##**
Cost element category	**42**	**42**	**42**

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Element Accounting* → *Master Data* → *Cost Element* → *Individual Processing* → *Create Secondary*.

b) On *Create Cost Element: Initial Screen*, enter **1000** in the *Controlling Area* field and press ENTER.

c) On *Create Cost Element: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Element	**6300##**
Valid From	01.01.Current fiscal year

Field Name or Data Type	Value
To	**31.12.9999**

d) On *Create Cost Element: Basic Screen*, enter the following data:

Field Name or Data Type	Value
Name	**Assessment Org.**
Description	**Organizational group ##**
CElem category	**42**

e) Choose *Save*.

f) Repeat the steps to create the other cost elements.

2. Create the cost elements you need to allocate consulting activities. Use the following information:

Field Name or Data Type	Value	Value	Value
Cost Element	**6261##**	**6262##**	**6393##**
Name	**Junior Consulting##**	**Senior Consultant##**	**1 AA repair(internal activity allocation repair)**
Description	**Junior Consulting group##**	**Senior Consultant group##**	**Repair costs group ##**
Cost Element Category	**43**	**43**	**43**

a) On *Create Cost Element: Basic Screen*, enter the following data:

Field Name or Data Type	Value
Cost Element	**6261##**
Valid From	01.01.Current fiscal year
to	**31.12.9999**
Name	**Junior Consulting ##**
Description	**Junior Consulting group##**
Cost element category	**43**

b) Choose *Save*.

c) Proceed the same way for cost elements *6262##* and *6393##* (reference 6261##).

Task 2

In addition, you want to allocate repair costs to production cost centers according to their origin.

1. Using the online help, define primary and secondary cost elements. What are the prerequisites for creating primary cost elements or revenue elements?

   A cost element classifies an organization's valuated consumption of production factors within a controlling area. A cost element corresponds to a cost-relevant item in the chart of accounts. A distinction is made between primary cost elements, which arise through the use of externally procured goods, and secondary cost elements, which represent value flows within Management Accounting. Primary cost elements must be defined as G/L accounts before they can be created within a controlling area.

Automatic Creation of Cost Elements

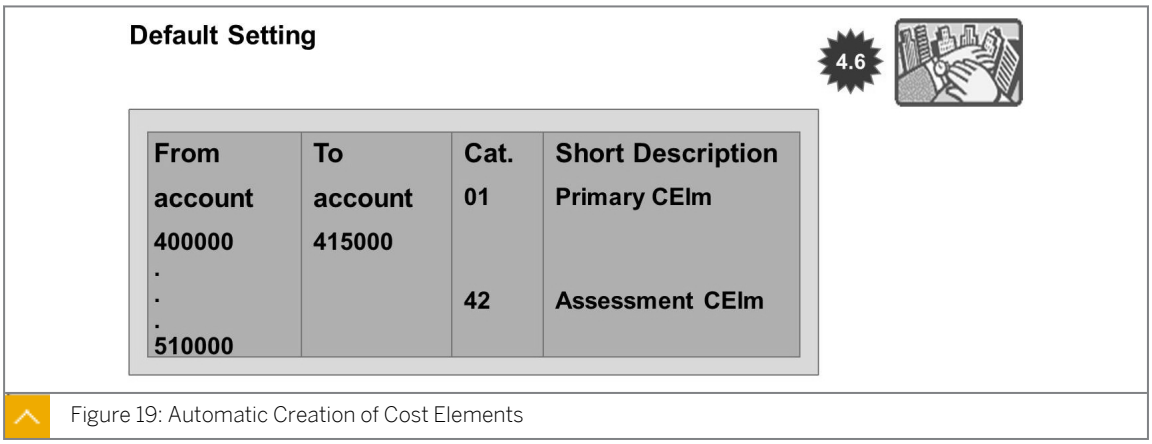

Figure 19: Automatic Creation of Cost Elements

You can create cost elements automatically. You provide the default settings through which the cost element or the cost element range that you want to create is given and enter the cost element types for the cost elements.

Primary costs are created only when the respective G/L exists in the operational chart. The SAP system takes the cost element name from the G/L account master data in Financial Accounting; however, you can change the name in Management Accounting.

As of SAP R/3 4.6, when you process the operational chart directory in Financial Accounting Customizing, you can customize whether creating a G/L automatically generates a cost element. If you set-up the automatic cost element creation, you must consider the account number in the default settings for the automatic creation of cost elements.

Secondary cost elements are generated for all cost elements that you define. The description is taken from the cost element category.

After you enter your default settings, a background session that generates the cost elements starts.

How to Use the Automatic Creation of Cost Elements

Demonstrate how to automatically create primary cost elements in Controlling on the basis of accounts in Financial Accounting.

1. Demonstrate the default settings already done for controlling area and chart of accounts INT in Customizing for *Controlling* under *Cost Element Accounting* → *Master Data* → *Cost Elements* → *Automatic Creation of Primary and Secondary Cost Elements* → *Make Default Settings*.
2. Show the list of cost elements that will be created when you execute the batch input session in Customizing for *Controlling* under *Cost Element Accounting* → *Master Data* → *Cost Elements* → *Create Batch Input Session*.
3. Display the initial screen without processing the batch input session in Customizing for *Controlling* under *Cost Element Accounting* → *Master Data* → *Cost Elements* → *Execute Batch Input Session*.
4. Inform the participants that as of SAP R/3 4.6, it is possible to create cost elements automatically when FI Accounts are created. You'll have to make the following setting in FI Customizing:

a) Edit chart of accounts list in Customizing for *Financial Accounting (New)* under *General Ledger Accounting(New)* → *Master Data* → *G/L Accounts* → *Preparations* → *Edit Chart of Accounts List*.

b) On the *Change View "List of All Charts of Accounts": Overview* screen, double-click *INT*.

c) On the *Change View "List of All Charts of Accounts": Details* screen, enter the following data:

Field Name or Data Type	Value
Controlling integration	**`Automatic creation of cost elements`**

d) Choose *Save*.

e) In the *Prompt for Customizing request* dialog box, choose *Confirm*.

f) Confirm the messages and go back to the *IMG Display* screen.

5. Define default settings in Customizing for *Controlling* under *Cost Element Accounting* → *Master Data* → *Cost Elements* → *Automatic Creation of Primary and Secondary Cost Elements* → *Make Default Settings*.

Note:
When you create G/L account 400009, cost element 400009 will be created automatically.

Note:
The automatically created cost element will have the cost element category that is assigned in the default settings. If there is no default setting for a cost element (for example, 400011), it will not be created when G/L account 400011 is created.

LESSON SUMMARY

You should now be able to:

- Create cost element master data

Unit 2
Lesson 3

46 Maintaining Activity Type Master Data

LESSON OVERVIEW

This lesson explains how to create a price for the activity to be performed and maintain activity type master data.

Business Example

The consultants that work for your company need to be able to settle the services that they provide to customers directly to a cost object (internal order). You want to allocate the services of junior and senior consultants separately. For this reason, you require the following knowledge:

- An understanding of how to create activity types

Activity types represent production or service activity provided by cost centers. They are used in direct and indirect activity allocation to trace costs to their cost originators. In this lesson, you can show only the main indicators of the activity type. For detailed information, see the subsequent lessons discussing allocations.

Explain the use of activity types. Emphasize the prerequisite to plan the activity type on the cost center, which provides the activity. In a way, this is like creating master data. Explain the options to plan the activity price manually, or to set the price indicator for actual activity price calculation, in the activity type master data, as default for planning. Concentrate on manual activity price planning and refer to further units in the course for actual as well as plan price calculation.

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Create activity type master data

Activity Type Master Data

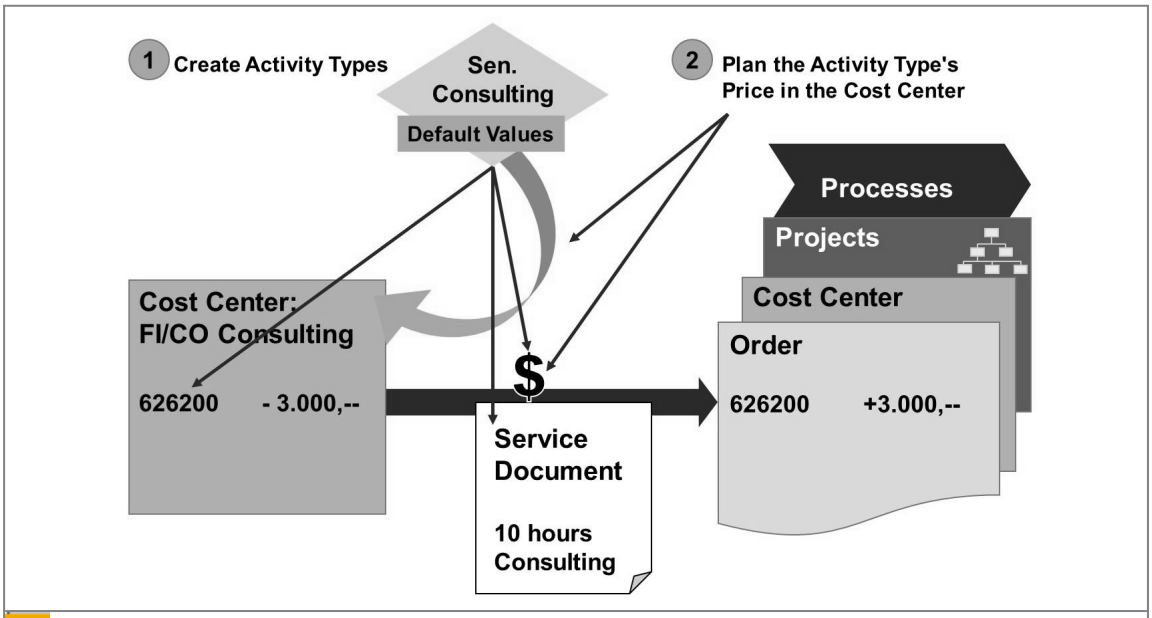

Figure 20: The Activity Types

The activity type classifies the activities that are to be performed within a company by one or several cost centers.

If a cost center provides activities for other cost centers, orders, processes, and so on, this means that the resources of this cost center are being used. The costs of these resources need to be allocated to the receivers of the activity. Activity types serve as tracing factors for this cost allocation.

In an internal activity allocation, the quantity of the activity, such as the number of consulting hours, is entered into the SAP ERP system (manually or automatically). The system calculates the associated cost based on the activity price; it then generates a debit to the receiver and a credit to the sender for both the quantity and costs. The internal activity allocation is carried out using secondary cost elements, which are stored as default types in the activity type master data.

You can restrict the use of the activity type to certain types of cost centers by entering the allowed cost center categories in the activity type master record. You can enter up to eight allowed cost center categories, or enter an asterisk (*) to leave the assignments unrestricted.

The activity type category is used to determine whether and how an activity type is recorded and allocated. For example, you can allow some activities to be allocated directly, but specify for other activities that they are either not allocated, or only allocated indirectly.

Hint:
With SAP ERP 6.0 and EHP6, it is also possible to create, change, and show the activity types and activity type groups with SAP NetWeaver Business Client. For more information, refer to the SAP CO delta training course DCO66.

How to Create Activity Type Master Data

The participant should be able to create activity types and understand mandatory entries.

1. Create activity types.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Activity Type* → *Individual Processing* → *Create*.

   b) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.

   c) On *Create Activity Type: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**S00**
Valid From	01.01.Current fiscal year
to	**31.12.9999**

   d) On *Create Activity Type: Basic Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**S00**
Description	**Senior Consultant**
Activity Unit	**Hours**
CCtr categories	**8** (consulting)
Allocation cost elem	**626200**
AType category	**1**
Price indicator	**3** (defined manually)

   e) Choose *Save*.

> Note:
> Elaborate briefly on the different activity type categories and on the different indicators. Refer to AC412 for detailed information about the indicators.

Unit 2
Exercise 4

Create Activity Type Master Data

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Business Example

The consultants in the new consulting department allocate their consulting activities to internal orders using direct activity allocation. These internal orders act as cost objects for services that have been provided for a company.

You must create master data for the various types of activities. Since these activities (consulting services) also have to be evaluated, you have to plan prices for each activity type at the cost center level. When the consultants enter the number of hours they have worked for a company, the number of hours is multiplied by the price; this amount is credited to the cost center and debited from the cost object.

When you define prices, you should base them on the standard market consulting rate. In additon, the repair costs incurred on the repair cost center should be assigned to the production cost centers on a prorated basis by means of indirect activity allocation. The allocation should be performed using another activity type.

Analyze the consulting activities of junior and senior consultants separately. To do this, you need to create two activity types for consulting. The activity types are valid from the start of the current fiscal year. Accept the proposed end date. Define another activity type for the allocation of the repair costs.

1. Create the activity type J## (Junior Consultant ##). This activity type is measured in hours and is used only by category 8 cost centers (Consulting). For allocation, choose the activity type category 1, which supports direct activity allocation. The allocation cost element is 6261##. Set the price manually.
2. Create the activity type S## (Senior Consultant ##). Use activity type J## as a reference. Change the short text, the description, and the allocation cost element (6262##). Maintain the remaining data.
3. Create the activity type REP## (repair ##). The activity type is measured in hours and can be used by all cost centers. For allocation, choose the activity type category 3 for indirect activity allocation. The allocation cost element is 6393##. Set the price manually.

Unit 2
Solution 4

50 Create Activity Type Master Data

Business Example

The consultants in the new consulting department allocate their consulting activities to internal orders using direct activity allocation. These internal orders act as cost objects for services that have been provided for a company.

You must create master data for the various types of activities. Since these activities (consulting services) also have to be evaluated, you have to plan prices for each activity type at the cost center level. When the consultants enter the number of hours they have worked for a company, the number of hours is multiplied by the price; this amount is credited to the cost center and debited from the cost object.

When you define prices, you should base them on the standard market consulting rate. In additon, the repair costs incurred on the repair cost center should be assigned to the production cost centers on a prorated basis by means of indirect activity allocation. The allocation should be performed using another activity type.

Analyze the consulting activities of junior and senior consultants separately. To do this, you need to create two activity types for consulting. The activity types are valid from the start of the current fiscal year. Accept the proposed end date. Define another activity type for the allocation of the repair costs.

1. Create the activity type J## (Junior Consultant ##). This activity type is measured in hours and is used only by category 8 cost centers (Consulting). For allocation, choose the activity type category 1, which supports direct activity allocation. The allocation cost element is 6261##. Set the price manually.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Activity Type* → *Individual Processing* → *Create*.

   b) On *Create Activity Type: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**J##**
Valid From	01.01.Current fiscal year
to	**31.12.9999**

   c) On *Create Activity Type: Basic Screen*, enter the following data:

Field Name or Data Type	Value
Name	**Junior Consultant ##**
Activity Unit	**HR**
CCtr categories	**8**

Field Name or Data Type	Value
ATyp category	**1**
Allocation cost elem	**6261##**
Price Indicator	**3**

d) Choose *Save*.

e) Go back to the *SAP Easy Access* screen.

2. Create the activity type S## (Senior Consultant ##). Use activity type J## as a reference. Change the short text, the description, and the allocation cost element (6262##). Maintain the remaining data.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Activity Type* → *Individual Processing* → *Create*.

b) On *Create Activity Type: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**S##**
Valid From	01.01.Current fiscal year
to	**31.12.9999**

c) In the *Copy from* pane, enter **J##** in the *Activity type* field.

d) On *Create Activity Type: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**S##**
Name	**Senior Consultant ##**
Allocation cost elem	**6262##**

e) Choose *Save*.

f) Go back to the *SAP Easy Access* screen.

3. Create the activity type REP## (repair ##). The activity type is measured in hours and can be used by all cost centers. For allocation, choose the activity type category 3 for indirect activity allocation. The allocation cost element is 6393##. Set the price manually.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Activity Type* → *Individual Processing* → *Create*.

b) On *Create Activity Type: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**REP##**
Valid From	01.01.Current fiscal year

Field Name or Data Type	Value
to	**31.12.9999**

c) On *Create Activity Type: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Activity Type	**REP##**
Name	**Repair##**
Activity Unit	**HR**
Cost center categories	*****
ATyp category	**3**
Allocation cost elem	**6393##**
Price Indicator	**3**

d) Choose *Save*.

e) Go back to the *SAP Easy Access* screen.

Definition of Prices

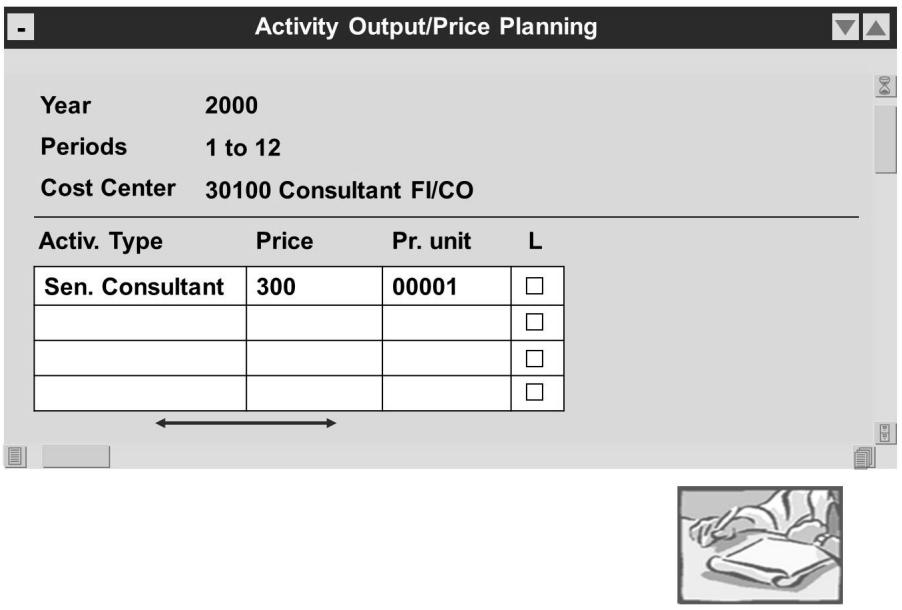

Figure 21: Cost Center and Activity Type

To enable internal activity allocation, you need to specify which cost centers provide which activity types at what price. You do this in the SAP ERP system by planning the activity output and prices for a cost center. To enable this, the SAP system provides a wide range of options.

For direct activity allocation, you enter the quantity of the activity to be allocated manually. Before it can perform a cost allocation, the SAP ERP system has to evaluate the allocated activity amount, using the sender's price for this activity type. For a direct activity allocation, the plan price for the combination "cost center and activity type" is used for this calculation.

You can enter the planned price either manually, or have the system calculate it automatically during planning. You can use this procedure if your price calculation is not complex, for example, where the prices required for your rates are determined within your organization and do not depend on internally produced activities, or where the rate depends on the prices of external suppliers and not on the costs of the cost center.

Note:
Automatic calculation of plan prices is covered in SAP course AC412.

How to Define Prices

The relationship between the planned prices on cost center/activity type should be made apparent.

1. Change activity output and prices.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.

b) In the *Set Planner Profile* dialog box, enter **SAPEASY** in the *Planner profile*.

c) Choose *Confirm*.

d) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Activity Output/Prices → Change*.

e) On *Change Activity Type/Price Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center	**30100**
Activity Type	**S00**
Form-Based	Set

f) Choose the *Overview Screen* pushbutton.

g) On the *Change Activity Type/Price Planning: Overview* screen, choose *Save*.

Unit 2
Exercise 5

Define Prices

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Business Example

The consultants in the new consulting department allocate their consulting activities to internal orders using direct activity allocation. These internal orders act as cost objects for services that have been provided for a company.

You have already created activity type masters, now you have to plan prices for each activity type at cost center level. When the consultants enter how many hours they have worked for a company, the number of hours is multiplied by the price; this amount is credited to the cost center and debited from the cost object.

When you define prices, you should base them on the standard market consulting rate. In addition, prices must also be defined for activity type of repair cost center.

Create plan prices for activity types.

Both FI/CO Consulting and LO Consulting cost centers use junior and senior consultants. Define prices for the activity types. The repair service is carried out by the repair cost center.

1. Enter the prices in the planning menu. Choose the SAPEASY planner profile.
2. Use planning layout 1-261 (activity type planning) to plan the prices for activity type J## on the consulting cost centers (cost center group B30##).

   Plan the prices for all periods of the current fiscal year in version 0. Use form-based entry.
3. An hourly junior consultant rate of EUR 200 has been determined for both cost centers (301## FI/CO Consulting and 302## LO Consulting).
4. Plan senior consulting prices S## on the consulting cost centers (cost center group B30##). Plan the prices for all periods of the current fiscal year in version 0.

   Use form-based entry.
5. An hourly rate of EUR 300 for senior consulting has been determined for cost center 301## (FI/CO Consulting). Senior consultants in LO (cost center 302##), however, charge an hourly rate of EUR 280.
6. Use planning layout 1-261 (price planning, simple layout) to plan the prices for activity type REP## on the Repair cost center (cost center 113##). Plan the prices for all periods of the current fiscal year in version 0. Use form-based entry.
7. An hourly rate of EUR 20 has been agreed for cost center 113## (Repair).

Define Prices

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Business Example

The consultants in the new consulting department allocate their consulting activities to internal orders using direct activity allocation. These internal orders act as cost objects for services that have been provided for a company.

You have already created activity type masters, now you have to plan prices for each activity type at cost center level. When the consultants enter how many hours they have worked for a company, the number of hours is multiplied by the price; this amount is credited to the cost center and debited from the cost object.

When you define prices, you should base them on the standard market consulting rate. In addition, prices must also be defined for activity type of repair cost center.

Create plan prices for activity types.

Both FI/CO Consulting and LO Consulting cost centers use junior and senior consultants. Define prices for the activity types. The repair service is carried out by the repair cost center.

1. Enter the prices in the planning menu. Choose the SAPEASY planner profile.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Set Planner Profile*.
   b) In the *Set Planner Profile* dialog box, enter **SAPEASY** in the *Planner profile* field.
   c) Choose *Confirm*.
2. Use planning layout 1-261 (activity type planning) to plan the prices for activity type J## on the consulting cost centers (cost center group B30##).

   Plan the prices for all periods of the current fiscal year in version 0. Use form-based entry.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Activity Output/Prices → Change*.
   b) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.
   c) On *Change Activity Type/Price Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost center group	**B30##**
Activity Type	**J##**

Field Name or Data Type	Value
Form-Based	Set

d) Choose *Goto* → *Overview Screen*.

3. An hourly junior consultant rate of EUR 200 has been determined for both cost centers (301## FI/CO Consulting and 302## LO Consulting).
   a) On *Change Activity Type/Price Planning: Overview Screen*, select the row with activity type *J00*.
   b) Choose *Goto* → *Next Combination*.
   c) Enter **200** in the *Total acty price* field.
   d) Choose *Save*.
4. Plan senior consulting prices S## on the consulting cost centers (cost center group B30##). Plan the prices for all periods of the current fiscal year in version 0.
   Use form-based entry.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Activity Output/Prices* → *Change*.
   b) On *Change Activity Type/Price Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From Period	**1**
To Period	**12**
Fiscal Year	Current year
Cost center group	**B30##**
Activity Type	**S##**
Form-Based	Set

   c) Choose *Goto* → *Overview Screen*.
5. An hourly rate of EUR 300 for senior consulting has been determined for cost center 301## (FI/CO Consulting). Senior consultants in LO (cost center 302##), however, charge an hourly rate of EUR 280.
   a) On the *Change Activity Type/Price Planning: Overview Screen*, choose *Goto* → *Next Combination*.
   b) Select the row with activity type *S00*.
   c) Enter **280** in the *Total acty price* field.
   d) Choose *Save*.
6. Use planning layout 1-261 (price planning, simple layout) to plan the prices for activity type REP## on the Repair cost center (cost center 113##). Plan the prices for all periods of the current fiscal year in version 0. Use form-based entry.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Activity Output/Prices → Change*.

b) On *Change Activity Type/Price Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost center group	**113##**
Activity Type	**REP##**
Form-based	Set

c) Choose *Goto → Overview Screen*.

7. An hourly rate of EUR 20 has been agreed for cost center 113## (Repair).

a) On the *Change Activity Type/Price Planning: Overview Screen*, choose *Goto → Next Combination*.

b) Select the row with activity type *REP00*.

c) Enter **200** in the *Total acty price* field.

d) Choose *Save*.

LESSON SUMMARY

You should now be able to:

- Create activity type master data

60 Maintaining Statistical Key Figure Master Data

LESSON OVERVIEW

This lesson explains how to maintain statistical key figure master data.

Business Example

You want to use statistical key figures as the tracing factor for repostings and allocations at period end. For this reason, you require the following knowledge:

- An understanding of how to create statistical key figures

Statistical key figures are used as tracing factors in allocations. In the master data, you define the category. Distinguish between the two types of statistical key figures with examples.

Examples for fixed values are employees, telephones, PCs, square meters floor space, and so on. Examples for totals values are long-distance calls, kilometers/miles, number of purchase orders, and so on.

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Create statistical key figure master data

Statistical Key Figure Master Data

Months \ Statistical Key Fig.	Employees (Fixed Value)	Telephone Units (Total Value)
01	.	4500
02	.	5000
03	100	5000
.	.	6000
.	.	.
.	.	.
10	100	.
11	100	.
12	100	.
	83.3 (Average)	20500 (Total)

Figure 22: Statistical Key Figures

Statistical key figures are figures that are related to cost centers, profit centers, and overhead cost orders (for example, the number of employees or the length of long-distance calls). Statistical key figures may also be values representing the services provided by one particular

cost center, for example, the number of employees in the *Transportation* cost center, who carry out repairs. These types of key figures are known as activity-dependent statistical key figures. They are defined either as a fixed value or as a totals value.

With statistical key figures you can do the following:

- Post both planned and actual statistical key figures
- Use statistical key figures both as a basis for periodic transactions, such as assessment or distribution, and for key figure analysis

The fixed value (for example, employees) is carried from the period in which it is entered to all subsequent periods of the same fiscal year. You only need to enter a new posting if this fixed value changes. The fiscal year total is an average of the period totals.

The totals value is only posted in the period in which it is entered (for example, for long-distance calls). The fiscal year total is the sum of all the period values.

How to Create Statistical Key Figures

Create statistical key figures and distinguish between fixed and totals value.

1. Create statistical key figures TELE00 and PC00.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Statistical Key Figures* → *Individual Processing* → *Create*.
   b) On *Create Statistical Key Figure: Initial Screen*, enter **TELE00** on the *Stat. key figure* field.
   c) On the *Create Statistical Key Figure: Master Data* screen, enter the following data:

Field Name or Data Type	Value
Stat. key figure	**TELE00**
Name	**Telephone-Units**
Stat. key fig. UnM	**PC**

   d) Select the *Tot. values* radio button.
   e) Choose *Save*.
   f) On *Create Statistical Key Figure: Initial Screen*, enter **PC00** in the *Stat. key figure* field.
   g) On the *Create Statistical Key Figure: Master Data* screen, enter the following data:

Field Name or Data Type	Value
Stat. key figure	**PC00**
Name	**Number of PC's**
Stat. key fig. UnM	**PC**

   h) Select the *Fxd. Val.* radio button.
   i) Choose *Save*.

Unit 2
Exercise 6

Create Statistical Key Figure Master Data

63

Business Example

At the end of the period, the Telephone, Organization, IT Services, and Motor Pool cost centers allocate their costs to the cost centers that incurred the costs. You can use statistical key figures as a basis for allocating the costs.

You distribute repair costs to production cost centers at period end through an indirect activity allocation. The basis of allocation are the units produced by the cost center. This output is also represented by means of a statistical key figure.

Create statistical key figures that can later be used as a basis for the periodic allocations of the cost centers.

1. The Telephone cost center uses the number of telephone units on the cost center as an allocation basis, the IT Services cost center uses the number of PCs in use, and the Motor Pool cost center allocates costs based on mileage. The production cost centers use the number of their produced units.

   Which of the following statistical key figures should be set up as total values and which as fixed values?

Statistical Key Figure	Fixed / Totals Values
Numbers of telephone units	
Number of PCs	
Mileage	
Numbers of produced units	

2. Can you change fixed values during the fiscal year?

3. Define the statistical key figure TELE## for the number of telephone units. The unit of measure is pieces (PC).
4. Define the statistical key figure PC## for the number of PCs in use on the cost centers. The unit of measure is PC.
5. Define the statistical key figure MI## for mileage. The unit of measure is miles (MI).
6. Define the statistical key figure Prod## for the number of produced units. The unit of measure is PC.

Unit 2
Solution 6

64 Create Statistical Key Figure Master Data

Business Example

At the end of the period, the Telephone, Organization, IT Services, and Motor Pool cost centers allocate their costs to the cost centers that incurred the costs. You can use statistical key figures as a basis for allocating the costs.

You distribute repair costs to production cost centers at period end through an indirect activity allocation. The basis of allocation are the units produced by the cost center. This output is also represented by means of a statistical key figure.

Create statistical key figures that can later be used as a basis for the periodic allocations of the cost centers.

1. The Telephone cost center uses the number of telephone units on the cost center as an allocation basis, the IT Services cost center uses the number of PCs in use, and the Motor Pool cost center allocates costs based on mileage. The production cost centers use the number of their produced units.

   Which of the following statistical key figures should be set up as total values and which as fixed values?

Statistical Key Figure	Fixed / Totals Values
Numbers of telephone units	
Number of PCs	
Mileage	
Numbers of produced units	

   a) Enter and post totals values only in the relevant posting period. Starting from the entry period, fixed values are updated for the entire fiscal year.

Statistical Key Figure	Fixed / Totals Values
Numbers of telephone units	**Totals value**
Number of PCs	**Fixed value**
Mileage	**Totals value**
Numbers of produced units	**Totals value**

2. Can you change fixed values during the fiscal year?

   You can change fixed values during a fiscal year by entering the new value in the corresponding period. From this time onwards, the data is updated for the subsequent periods. As the name suggests, fixed values are statistical key figures that have a constant posting value. However, values such as these still need to be adjustable in order to compensate for changes within the enterprise. Such changes could include additional employees or smaller office space for a cost center.

3. Define the statistical key figure TELE## for the number of telephone units. The unit of measure is pieces (PC).
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Statistical Key Figures* → *Individual Processing* → *Create*.
   b) On *Create Statistical Key Figure: Initial Screen*, enter **TELE##** on the *Stat. key figure* field.
   c) On the *Create Statistical Key Figure: Master Data* screen, enter the following data:

Field Name or Data type	Value
Stat. key figure	**TELE##**
Name	**Telephone Units**
Stat. key fig. UnM.	**PC**
Key fig. cat.	**Totals Values**

   d) Choose *Save*.

4. Define the statistical key figure PC## for the number of PCs in use on the cost centers. The unit of measure is PC.
   a) On the *Create Statistical Key Figure: Master Data* screen, enter the following data:

Field Name or Data type	Value
Stat. key figure	**PC##**
Name	**PCs**
Stat. key fig. UnM.	**PC**
Key fig. cat.	**Fixed Values**

   b) Choose *Save*.

5. Define the statistical key figure MI## for mileage. The unit of measure is miles (MI).
   a) On the *Create Statistical Key Figure: Master Data* screen, enter the following data:

Field Name or Data type	Value
Stat. key figure	**MI##**
Name	**Miles Traveled**
Stat. key fig. UnM.	**MI**

Field Name or Data type	Value
Key fig. cat.	**Totals Values**

b) Choose *Save*.

6. Define the statistical key figure Prod## for the number of produced units. The unit of measure is PC.

a) On the *Create Statistical Key Figure: Master Data* screen, enter the following data:

Field Name or Data type	Value
Stat. key figure	**Prod##**
Name	**Produced unit**
Stat. key fig. UnM.	**PC**
Key fig. cat.	**Totals Values**

b) Choose *Save*.

LESSON SUMMARY

You should now be able to:

- Create statistical key figure master data

Unit 2
Lesson 5

Using Global Functions for Master Data

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LESSON OVERVIEW

This lesson explains the time dependency of master data and how you can combine master data in groups and process these in the collective processing.

The functions in this lesson are combined to work in conjunction with all master data.

Business Example

Although master data remains relatively constant for long periods, some maintenance will be required as the enterprise grows and changes. You need to familiarize yourself with the tools that exist for maintenance. For this reason, you require the following knowledge:

- An understanding of how to update master data in collective processing
- An understanding of how to create time-based master data

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Create time-based master data
- Maintain collective processing
- Define master data groups

Time-Based Master Data

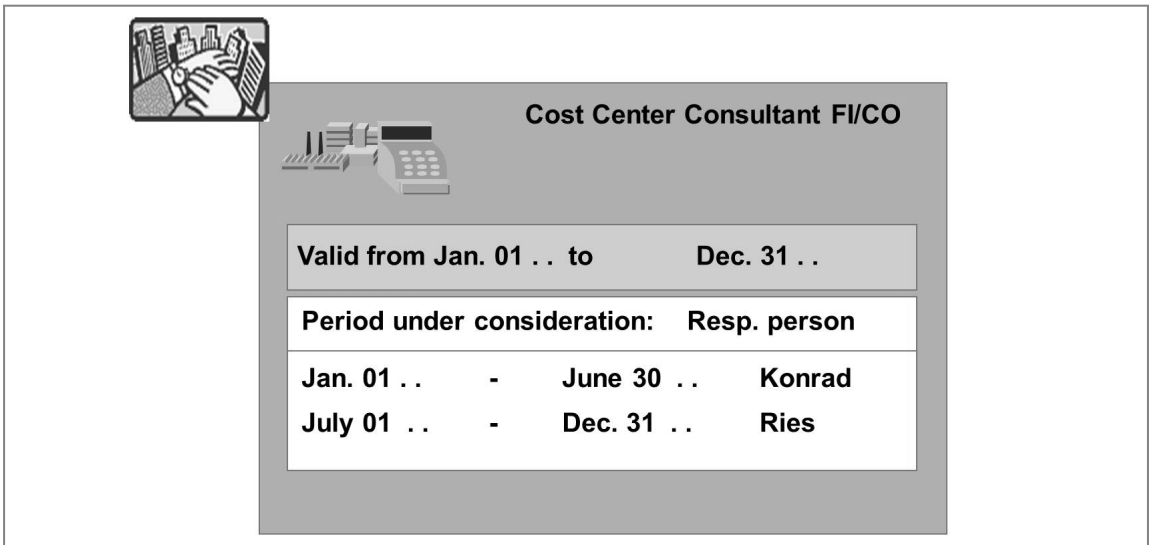

Figure 23: Creating Time-Based Master Data

You can store master data fields for cost centers, cost elements, and activity types as time-based. A change in any of these fields for a particular time frame results in the creation of a new master record. The system thus maintains several database records for every master record.

The figure shows an example where the *Responsible Person* field is time-dependent. You can enter different cost center managers as they change over time.

You specify whether individual fields are time-based in Customizing. You have the option of defining the assignment of a cost center to a company code, a business area, or a profit center as time-dependent. The system, however, does not allow you to reduce this time once you have made actual postings to this cost center in the current fiscal year. Since time-dependent data storage can result in large volumes of data, you should define only important fields as time-dependent.

The cost center assignment to the standard hierarchy area is a non-time-dependent field. After you change the assignment, both historical and current cost center information is based on the new assignment.

To extend the validity of a master data record, access master data maintenance and create a master record for the extended period in question. To avoid filling out the same master data fields multiple times, you can copy them from the existing master record.

How to Create Time-Based Master Data

1. Define time-based fields for cost centers.
   a) Define time-based fields for the cost centers in Customizing for *Controlling* under *Cost Center Accounting* → *Master Data* → *Cost Centers* → *Define Time-Based Fields for Cost Centers*.
   b) On the *Change: Time-Based Fields (Cost Centers)* screen, distinguish between *Day*, *Period*, *Fiscal Yr*, and *No-Dependency* of master data fields.
   c) Show that the *Person Responsible* field is day-based.
   d) Go back to the *SAP Easy Access* screen.
2. Change the cost center.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Change*.
   b) On *Change Cost Center: Initial Screen*, enter **`10100`** in the *Cost Center* field.
   c) On *Change Cost Center: Basic Screen*, choose *Edit* → *Analysis Period*.
   d) In the *Analysis Time Frame: Select* dialog box, choose the *Other Period* pushbutton.
   e) In the *Other Analysis Period* dialog box, enter the following data:

Field Name or Data Type	Value
Valid From	Next three years from the beginning of the next month
To	**`31.12.9999`**

f) Choose the *Choose* pushbutton.

g) On the *Change Cost Center: Basic Screen*, enter **Zac** in the *Person Responsible* field.

h) Choose *Save*.

i) Go back to the *SAP Easy Access* screen.

3. Display the cost center.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Master Data → Cost Center → Individual Processing → Display*.

b) On the *Display Cost Center: Initial Screen*, enter **10100** in the *Cost Center* field.

c) In the *Analysis Time Frame: Select* dialog box, describe the effect of changing time-based master data fields.

Unit 2
Exercise 7

Create Time-Based Master Data

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Business Example

A cost center manager is going on maternity leave for one year. One of the colleagues will be taking responsibility for the cost center during her absence.

Change the time periods in the cost center master data.

1. Ms. Rose will go on leave at the beginning of the next period, and will be on leave for exactly 12 months. Mr. Riccardo will assume her position as the manager of cost center 203## (Motor Pool) during this time. Change the master data for this period accordingly.
2. Call up cost center 203## (Motor Pool). How many periods for analysis does the system display? Why does the system display more than one period for analysis?

Unit 2
Solution 7

Create Time-Based Master Data

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Business Example

A cost center manager is going on maternity leave for one year. One of the colleagues will be taking responsibility for the cost center during her absence.

Change the time periods in the cost center master data.

1. Ms. Rose will go on leave at the beginning of the next period, and will be on leave for exactly 12 months. Mr. Riccardo will assume her position as the manager of cost center 203## (Motor Pool) during this time. Change the master data for this period accordingly.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Change*.
   b) On *Change Cost Center: Initial Screen*, enter **203#** in the *Cost Center* field.
   c) Press ENTER.
   d) On *Change Cost Center: Basic Screen*, choose *Edit* → *Analysis Period*.
   e) In the *Analysis Time Frame: Select* dialog box, choose the *Other Period* pushbutton.
   f) In the *Other Analysis Period* dialog box, enter the following data:

Field Name or Data Type	Value
Valid From	01.Next period of the current fiscal year
To	12 months later

   g) Choose the *Choose* pushbutton.
   h) On *Change Cost Center: Basic Screen*, enter **Riccardo** in the *Person Responsible* field.
   i) Choose *Save*.
2. Call up cost center 203## (Motor Pool). How many periods for analysis does the system display? Why does the system display more than one period for analysis?
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Display*.
   b) On *Display Cost Center: Initial Screen*, enter **203##** in the *Cost Center* field.
   c) In the *Analysis Time Frame: Select* dialog box, the system displays three data records for selection. The *Person Responsible* field is managed on a time-dependent basis. This means that for a new analysis period, the system stores the master data as a separate data record.

Collective Processing

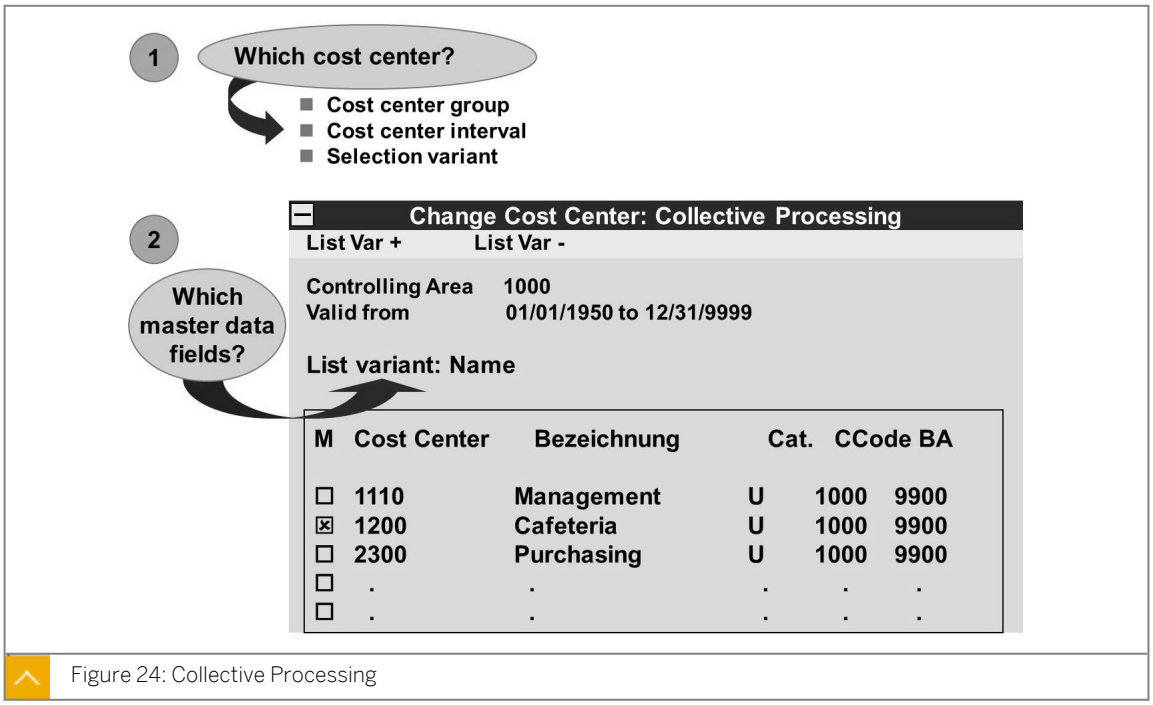

Figure 24: Collective Processing

The SAP system provides you with collective processing functions for cost center master data.

You can select cost centers by entering intervals, groups, or selection variants; maintain all non customer-specific fields in the cost centers; create groups using selected cost centers; or switch from collective to individual processing of master data lists.

You can also use collective processing to change or delete statistical key figures.

Cost elements and activity types can be displayed or deleted only under collective processing.

You can create your own list variants for collective processing. The list variant determines the master data fields that can be processed. You can change the list variant during processing.

The list display functions for cost elements, cost centers, activity types, and business processes have been improved. In the list display, you can sort and filter data just as you use the ABAP list viewer.

You can combine the objects displayed into groups so that further selections can be made easier.

How to Maintain Collective Processing

Demonstrate that collective processing is used for all cost center master data (cost centers, cost elements, activity types, and statistical key figures).

1. Create a selection variant using collective processing.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Collective Processing* → *Change*.
   b) On *Change Cost Centers: Initial Screen*, enter **`SAP01`** in the *List Variant* field.

c) Select the *Selection Variant* radio button and enter **8-##** in the *Selection Variant* field.

d) Choose the *Create* pushbutton.

> Note:
> Explain that the list display determines the layout in which your cost centers are displayed. Also, mention that they can create list variants.

e) On *ABAP: Variants - Initial Screen*, choose the *Create* pushbutton.

f) On the *Maintain Variant: Report RKKSTSEL*, *Variant 8-00* screen, enter the following data:

Field Name or Data Type	Value
Cost Center Category	**8**
Created by	User name

g) Choose the *Attributes* pushbutton.

h) Enter the description for your variant in the *Description* field.

i) Choose *Save*.

j) Go back to the *SAP Easy Access* screen.

2. Create and display a new list variant for the cost center.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Collective Processing* → *Display*.

b) On *Display Cost Centers: Initial Screen*, enter **8-00** in the *Selection Variant* field and press ENTER.

c) Choose the *Display Selection Variant* pushbutton.

d) On the *ABAP: Selections of variant 8-00* screen, choose the row containing the *Created by* field.

e) Go back to the *SAP Easy Access* screen.

3. Use the list variant in the collective processing.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Collective Processing* → *Change*.

b) On *Change Cost Centers: Initial Screen,* choose *Environment* → *Maintain List Variants*.

c) On the *Maintain Screen Variant: List* screen, enter **With two-lines** in the *Name* field for the *DOCP Variant*.

d) Choose the *Activate* pushbutton.

e) Choose *Save*.

Maintain Collective Processing

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Business Example

Check and make any necessary additions to the master data of the cost center. To speed up the process, use the collective processing functions.

Use the collective processing functions to check and add to your cost center data.

1. Confirm whether the cost centers of consulting department B## have been released for actual and plan postings and, if necessary, make changes. Scroll down to the relevant list variant.
2. You also want to enter communication data for the consulting cost centers. However, there are no fields available for this in the standard list variants. Define a one-line list variant, COM##, and enter Telephone and Fax ## as a description. The list variant should contain selection, cost center, telephone 1, and fax number.

   When you save the list variant, ensure that a change request with the description USER AC410## is created automatically. Save your entries.

> Hint:
> Changes to Customizing settings can be saved in an order so that the changes can be transported to other SAP systems or clients.

3. Activate your list variant.
4. Use collective processing to process the consulting cost centers (group B30##) with your list variant COM##. Enter the following data:

Field Name	Value	Value
Cost Ctr (Cost Center)	**301##**	**302##**
Telephone 1 (Telephone no.)	**123**	**456**
Fax no.	**321**	**654**

76 Maintain Collective Processing

Business Example

Check and make any necessary additions to the master data of the cost center. To speed up the process, use the collective processing functions.

Use the collective processing functions to check and add to your cost center data.

1. Confirm whether the cost centers of consulting department B## have been released for actual and plan postings and, if necessary, make changes. Scroll down to the relevant list variant.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Master Data → Cost Center → Collective Processing → Change*.
   b) On the *Change Cost Centers: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost center group	**B##**
Valid from	01.01. Current fiscal year
to	**31.12.9999**
List Variant	**SAP01**

   c) Choose *Cost Center List → Execute*.
   d) On the *Change Cost Centers: Collective Processing (Standard one-line)* screen, choose *Format → Next List Variant*.
2. You also want to enter communication data for the consulting cost centers. However, there are no fields available for this in the standard list variants. Define a one-line list variant, COM##, and enter Telephone and Fax ## as a description. The list variant should contain selection, cost center, telephone 1, and fax number.

   When you save the list variant, ensure that a change request with the description USER AC410## is created automatically. Save your entries.

Hint:
Changes to Customizing settings can be saved in an order so that the changes can be transported to other SAP systems or clients.

   a) Define list variants for group processing in Customizing for *Controlling* under *Cost Center Accounting → Master Data → Cost Centers → Define List Variants for Group Processing*.
   b) On the *Maintain Screen Variant: List* screen, choose *Variant → New Variant → Create*.

c) In the *Create Variant* dialog box, enter the following data:

Field Name or Data Type	Values
Variant	**C0M##**
Name	**Telephone and fax ##**
No. of Lines	**1**

d) Choose *Confirm*.

e) On the *Maintain Screen Variant: Fields* screen, choose *Selection* from the *Possible Fields*.

f) Choose *Edit* → *Choose*.

g) Confirm the *Output lgth* in the *Specify output length* dialog box.

h) Repeat this procedure for the *Cost Center*, *Fax Number*, and *Telephone 1* possible fields.

i) Choose *Save*.

j) In the *Prompt for Workbench request* dialog box, choose the *Create Request* pushbutton.

k) In the *Create Request* dialog box, enter the following data:

Field Name or Data Type	Value
Short Description	**USER AC410##**

l) Choose *Save*.

m) Press ENTER.

3. Activate your list variant.

a) On the *Maintain Screen Variant: List* screen, choose *Variant* → *Existing Variant* → *Activate*.

b) Go back to the *SAP Easy Access* screen.

4. Use collective processing to process the consulting cost centers (group B30##) with your list variant COM##. Enter the following data:

Field Name	Value	Value
Cost Ctr (Cost Center)	**301##**	**302##**
Telephone 1 (Telephone no.)	**123**	**456**
Fax no.	**321**	**654**

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Collective Processing* → *Change*.

b) On *Change Cost Centers: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost center group	**B30##**
Valid from	01.01. Current fiscal year
To	**31.12.9999**
List variant	**COM##**

c) Choose *Cost Center List → Execute*.

d) On the *Change Cost Centers: Collective Processing (Telephone and fax 00)* screen, enter the following data:

Field Name	Value	Value
Cost Ctr	**301##**	**302##**
Telephone 1	**123**	**456**
Fax Number	**321**	**654**

e) Choose *Save*.

Master Data Groups

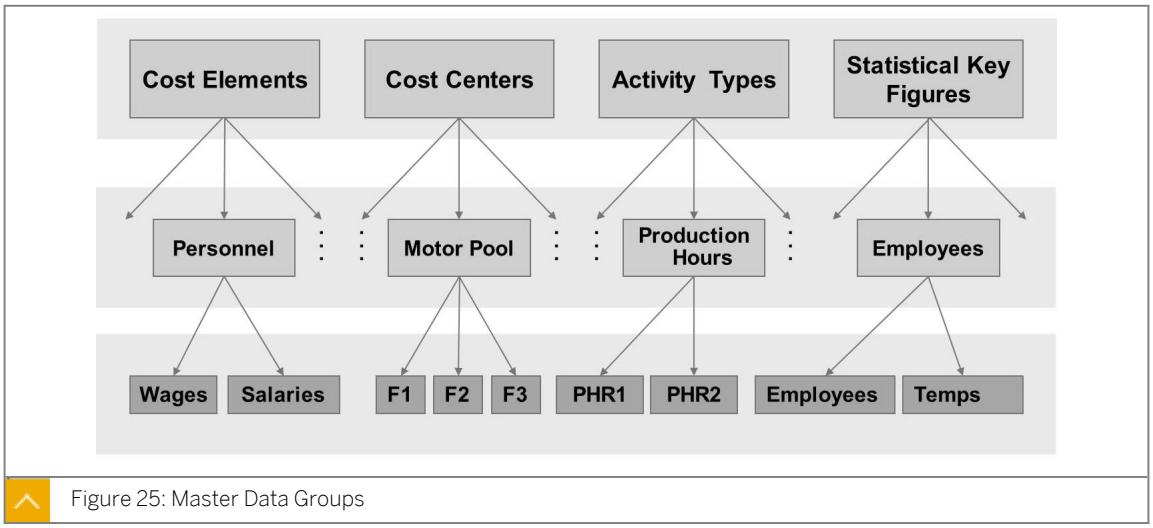

Figure 25: Master Data Groups

Use master data groups to summarize the various types of master data in Cost Center Accounting for analysis, planning, and allocation purposes.

You can use these groups to process more than one master data record in one transaction, for example, during planning or reporting. For example, you can plan all the cost elements used by your cost center by specifying the corresponding cost element group. You can also specify your cost center group as a parameter to create a report containing the results of all the cost centers for your area.

The master data group function enables you to create a hierarchical structure. Master data is assigned to the groups at the lowest level and then summarized in groups belonging to the higher levels. You can create as many hierarchical groups as your business requires.

The cost center standard hierarchy is a special type of cost center group. All cost centers in a controlling area must be assigned to the standard hierarchy. Along with standard hierarchy, you can use the functions in group maintenance to create any number of alternative cost center hierarchies.

You can create new master data groups by using existing groups as templates.

Master Data Groups with Selection Variants

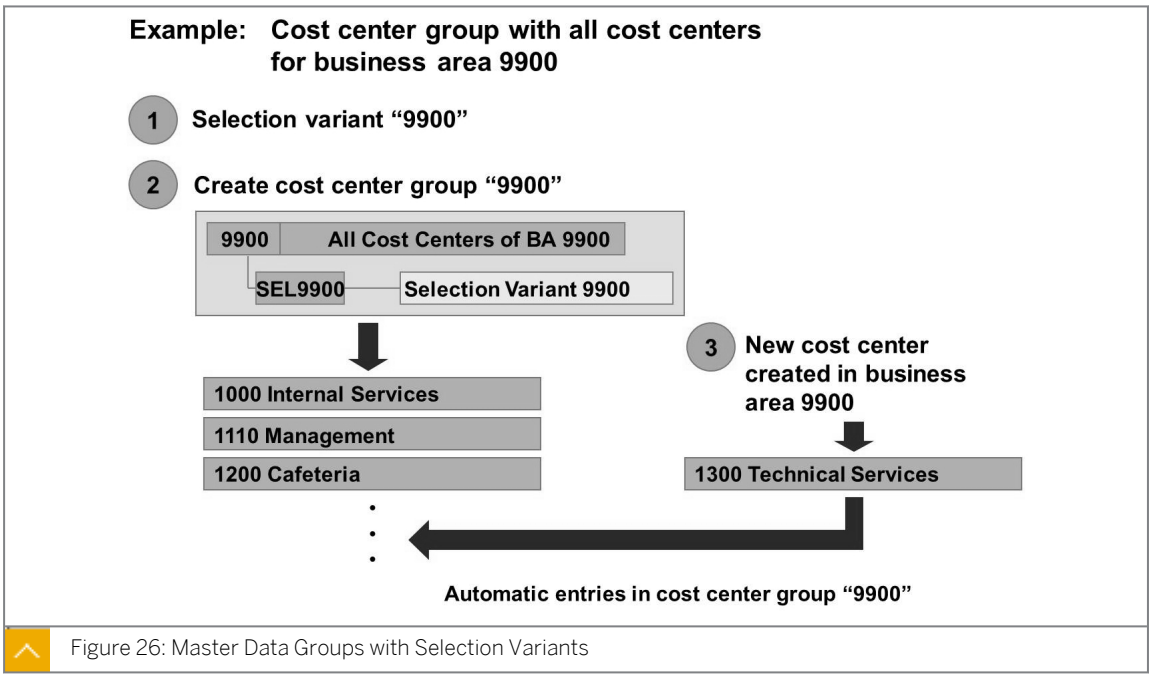

Figure 26: Master Data Groups with Selection Variants

A selection variant is used for master data selection. You only need to enter the object’s selection criteria once, and then you can save the criteria in a selection variant. The system uses the criteria stored in the selection variant during runtime to determine the corresponding objects.

When you create or change groups of cost elements, cost centers, activity types, statistical key figures, business processes, orders, or WBS elements, you can also assign a selection variant to an end node. This provides you with a dynamic group whose contents can change.

When you create or change groups, you cannot create any new selection variants.

System performance is better for groups if they do not have selection variants.

In the example in the figure, you created a master data group, comprising all the cost centers for business area 9900, to be included in a report. Create a selection variant that selects the cost center of business area 9900. Then, create the cost center group and allocate the selection variant to an end node. You can display an overview to check the objects selected by this selection variant. If a new cost center is created or an existing is assigned to business area 9900, it automatically becomes part of cost center group 9900.

Copying Groups or a Hierarchy Using a Suffix

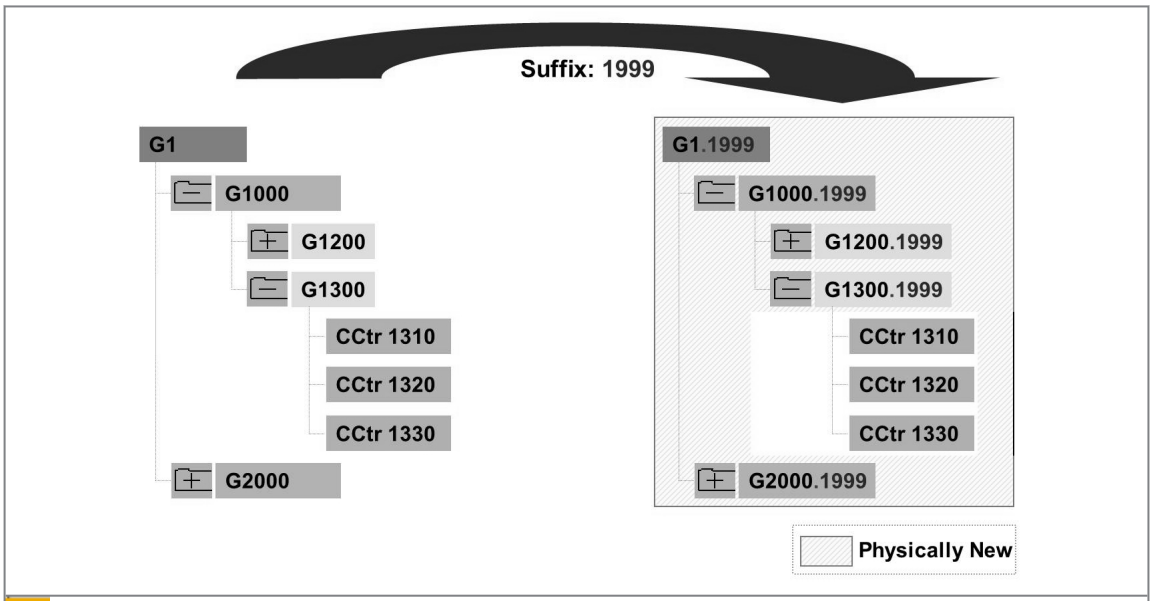

Figure 27: Copying Groups or a Hierarchy Using a Suffix

Master data groups are not time-based. If you change the group structure, the system prepares current and historic information in the new structure. To save a historical hierarchy, save a copy of the hierarchy before each update.

Copy groups that have existing hierarchies with a suffix. The system adds a period and a user definable suffix (up to four characters long) to the name of the group. The hierarchy and its suffix are saved. Now you can alter the hierarchy without loosing the historic view of the structure.

The standard hierarchy must not contain a suffix.

If you copy a group for which a suffix exists, you must replace it with a new one.

The system carries out the same checks that are made under the function ‘Create Group/ Hierarchy with Reference’.

The example in the figure illustrates the use of 1999 as a suffix that can be replaced with any other character. The selection of a suffix does not make the group time-based.

How to Define Master Data Groups

Show how master data can be combined into groups.

Note:
Explain the option of creating a group with reference to an existing group in the same or another controlling area. Discuss the Copy function for groups and hierarchies with a suffix. This function, introduced in release 4.0, helps customers store the original assignments of cost centers in nodes of the standard hierarchy before any organizational changes are made in the system. You can now report under the new organizational structure using the standard hierarchy and the old assignments using the group with suffix. New release 4.6 is the possibility to put selection variants in master data groups. Emphasize that these groups are dynamic, because there will always be a new selection from the database (this could amend a time problem).

Describe the option of summarizing master data in CO-OM-CCA into groups for analysis, planning, and allocation. Delineate the standard hierarchy for cost centers and alternative cost center groups.

1. Create a group with reference to an existing one.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center Group* → *Create*.
   b) On the *Create Cost Center Group: Initial Screen*, enter the following data:

Field Name	Value
Cost Center Group	**UML-IT00**
Cost Center Group(Reference)	**B30**
Controlling Area	**1000**

   c) Choose *Edit* → *Cost Center* → *Insert* to assign cost centers **20100**, **30100**, and **30200** to the group.
   d) Choose *Save*.
2. Create a cost center group by using a selection variant.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center Group* → *Create*.
   b) On *Create Cost Center Group: Initial Screen*, enter **PU-Tele00** in the *Cost Center Group* field.
   c) On the *Create Cost Center Group: Structure* screen, enter **Periodic Repost**, **Telephone** as a description for *PU-TELE00*.
   d) Choose the *Lower Level* pushbutton.
   e) Enter **B2000** under cost center group PU-Tele00.
   f) Choose the *Lower Level* pushbutton.
   g) Enter **8-00** under cost center group PU-Tele00.

> Note:
> Selection variants are prefixed with a period, for example, .8-00.

h) Choose *Extras → Expand Selection Variant* to display the values associated with your selection variant by placing your cursor on that node.

i) Choose *Edit → Cost Center Group* to create a group after executing a selection variant in collective processing.

j) Choose *Save*.

3. Option of copying the standard hierarchy with a suffix.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Master Data → Cost Center Group → Create*.

b) On *Create Cost Center Group: Initial Screen*, choose *Group → Copy*.

c) Leave the screen without processing the *Copy* function.

d) Go back to the *SAP Easy Access* screen.

Unit 2
Exercise 9

Define Master Data Groups

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Business Example

To avoid specifying each receiver every time you define periodic allocations, you can create cost center groups that contain the receivers of the relevant allocation. Before you create a cost center group, however, make sure that the receivers are not already assigned as a group (that is, a hierarchy node) in the standard hierarchy.

Check and make any necessary additions to the master data of the cost center. To speed up the process, use the collective processing functions.

Task 1

Use the collective processing functions to check and add to your cost center data.

1. The following tables give you an overview of the allocation relationships at the end of the period:

Field Name or Data Type	Value
Cost Center	101## (Telephone)
Allocated to	201##, 202##, 203##, 301##, 302##

Field Name or Data Type	Value
Cost Center	201## (Organization)
Allocated to	202##, 301##, 302##

Field Name or Data Type	Value
Cost Center	202## (IT Service)
Allocated to	201##, 301##, 302##

Field Name or Data Type	Value
Cost Center	203## (Motor Pool)
Allocated to	301##, 302##

Look at the standard hierarchy to see if you can use any of the existing groups (or nodes), or whether you need to create alternative cost center groups.

For which cost centers do you need to create alternative cost center groups to allocate costs?

Hint:
You can also use cost center intervals instead of groups; however, this is not possible during the course due to the current numbering of the cost centers.

Task 2

Repost telephone costs periodically to various receivers.

1. Create an alternative cost center group for the receivers of the costs. Create cost center group PR-TELE## (Periodic Reposting Telephone Costs ##). Assign groups B20## and B30## to this cost center group.

Task 3

Create cost center groups for assessments.

1. Create the cost center group ASSE-IT## (Assessment IT Services ##). Assign cost centers 201## (Organization ##), 301## (FI/CO Consulting), and 302## (LO Consulting) to this group.
2. Create the cost center group ASSE-OR## (Assessment Organization ##) using group ASSE-IT## as a reference. Delete cost center 201## and add cost centers 202## (IT Services) so that the group comprises cost center 202##, 301##, and 302##.

Task 4

Change the cost center group PR_TELE## so that all new consulting cost centers (category 8 cost centers) are included in this group automatically, regardless of the node they are assigned to in the standard hierarchy.

1. Create selection variant 8-## (Consultant Cost Centers). This selection variant should select all category 8 (consulting) cost centers. Enter your user name as an additional selection criterion in the *Created by* field.
2. Remove node B30## from the cost center group PR-TELE## (Periodic Reposting Telephone ##) and assign it to selection variant 8##. Identify the cost centers that are assigned to the PR-TELE## group as a result of this change.
3. Test your selection variant by creating a new consulting cost center, 303## (Basis Consulting), using cost center 301## FI/CO Consulting as a reference.

   Only change the cost center short description. Save your entries.
4. Display cost center group PR-TELE## and call up the details of the selection variant. Identify the cost centers that are assigned to the group as a result of this selection variant.
5. Delete cost center 303## for the whole period.
6. Why are all groups not created with selection variants?

Define Master Data Groups

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Business Example

To avoid specifying each receiver every time you define periodic allocations, you can create cost center groups that contain the receivers of the relevant allocation. Before you create a cost center group, however, make sure that the receivers are not already assigned as a group (that is, a hierarchy node) in the standard hierarchy.

Check and make any necessary additions to the master data of the cost center. To speed up the process, use the collective processing functions.

Task 1

Use the collective processing functions to check and add to your cost center data.

1. The following tables give you an overview of the allocation relationships at the end of the period:

Field Name or Data Type	Value
Cost Center	101## (Telephone)
Allocated to	201##, 202##, 203##, 301##, 302##

Field Name or Data Type	Value
Cost Center	201## (Organization)
Allocated to	202##, 301##, 302##

Field Name or Data Type	Value
Cost Center	202## (IT Service)
Allocated to	201##, 301##, 302##

Field Name or Data Type	Value
Cost Center	203## (Motor Pool)
Allocated to	301##, 302##

Look at the standard hierarchy to see if you can use any of the existing groups (or nodes), or whether you need to create alternative cost center groups.

For which cost centers do you need to create alternative cost center groups to allocate costs?

Hint:
You can also use cost center intervals instead of groups; however, this is not possible during the course due to the current numbering of the cost centers.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Standard Hierarchy* → *Display*.

b) On the *Standard Hierarchy for Cost Centers Display* screen, examine the following data:

Field Name or Data Type	Value	Value	Value
Cost Center	101##	201##	203##
Allocated to	B20##, B30##	202##, B30##	B30##

Task 2

Repost telephone costs periodically to various receivers.

1. Create an alternative cost center group for the receivers of the costs. Create cost center group PR-TELE## (Periodic Reposting Telephone Costs ##). Assign groups B20## and B30## to this cost center group.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center Group* → *Create*.
   b) On *Create Cost Center Group: Initial Screen*, enter **`PR-TELE##`** in the *Cost Center Group* field.
   c) On the *Create Cost Center Group: Structure* screen, enter **`Periodic reposting Telephone ##`** as the description for cost center group *PR-TELE##*.
   d) Choose *Edit* → *Cost Center Group* → *Lower Level* and enter **`B20##`** in the node.
   e) Choose *Edit* → *Cost Center Group* → *Lower Level* and enter **`B30##`** in the node.
   f) Choose *Save*.

Task 3

Create cost center groups for assessments.

1. Create the cost center group ASSE-IT## (Assessment IT Services ##). Assign cost centers 201## (Organization ##), 301## (FI/CO Consulting), and 302## (LO Consulting) to this group.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center Group* → *Create*.
   b) On the *Create Cost Center Group: Initial Screen*, enter **`ASSE-IT##`** in the *Cost Center Group* field.
   c) Press ENTER.

d) On the *Create Cost Center Group: Structure* screen, enter **Assessment IT Services ##** as the description for **ASSE-IT##**.

e) Choose *Edit* → *Cost Center* → *Insert Cost Center* and enter the following data:

Field Name or Data Type	Value
Cost Center	**201##,301##,302##**

f) Choose *Save*.

g) Go back to the *SAP Easy Access* screen.

2. Create the cost center group ASSE-OR## (Assessment Organization ##) using group ASSE-IT## as a reference. Delete cost center 201## and add cost centers 202## (IT Services) so that the group comprises cost center 202##, 301##, and 302##.

a) On *Create Cost Center Group: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center Group	**ASSE-OR##**
Reference Cost Center Group	**ASSE-IT##**
Description	**Assessment organization ##**

b) Choose cost center `201##`.

c) Choose *Remove*.

d) Choose `ASSE-OR##`.

e) Choose *Edit* → *Cost Center* → *Insert Cost Center*.

f) Enter **202##** in the node.

g) Choose *Save*.

Task 4

Change the cost center group PR_TELE## so that all new consulting cost centers (category 8 cost centers) are included in this group automatically, regardless of the node they are assigned to in the standard hierarchy.

1. Create selection variant 8-## (Consultant Cost Centers). This selection variant should select all category 8 (consulting) cost centers. Enter your user name as an additional selection criterion in the *Created by* field.

a) Define selection variants for cost centers in Customizing for *Controlling* under *Cost Center Accounting* → *Master Data* → *Cost Centers* → *Define Selection Variants for Cost Centers*.

b) On *ABAP: Variants-Initial Screen*, enter **8-00** in the *Variant* field.

c) Choose *Variants* → *Create*.

d) On the *Maintain Variant: Report RKKSTSEL*, *Variant 8-15* screen, enter the following data:

Field Name or Data Type	Value
Cost Center Category	**8**
Created by	**AC410##**

e) Choose *Edit* → *Attributes*.

f) On the *Variant Attributes* screen, enter **Consulting cost centers** in the *Description* field.

g) Choose *Save*.

h) Go back to the *SAP Easy Access* screen.

2. Remove node B30## from the cost center group PR-TELE## (Periodic Reposting Telephone ##) and assign it to selection variant 8##. Identify the cost centers that are assigned to the PR-TELE## group as a result of this change.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center Group* → *Change*.

b) On *Change Cost Center Group: Initial Screen*, enter **PR-TELE##** in the *Cost Center group* field.

c) On the *Change Cost Center Group: Structure* screen, choose **B30##**.

d) Choose *Edit* → *Selected Entry* → *Remove*.

e) Choose *B20##*.

f) Choose *Edit* → *Cost Center Group* → *Same Level*.

g) Search for possible entries using the *F4* Help or choose the small triangle next to the empty field.

h) In the *Cost Center Group* dialog box, select *Top Nodes Only* and *With Selection Variants*.

i) Choose *Continue*.

j) Choose selection variant *8-##*.

k) Choose *Save*.

l) Choose *Extras* → *Expand Selection Variant*.

Note:
Use the selection variant to assign the cost center group to consulting cost centers 301## and 302##.

3. Test your selection variant by creating a new consulting cost center, 303## (Basis Consulting), using cost center 301## FI/CO Consulting as a reference.

Only change the cost center short description. Save your entries.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Create*.

b) On *Create Cost Center: Initial Screen*, enter the following values:

Field Name or Data Type	Value
Cost Center	**303##**
Valid From	01.01. Current fiscal year
to	**31.12.9999**
Reference Cost center	**301##**
Name	**Basis Consulting**

c) Choose *Save*.

4. Display cost center group PR-TELE## and call up the details of the selection variant. Identify the cost centers that are assigned to the group as a result of this selection variant.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center Group* → *Display*.

b) On *Display Cost Center Group: Initial Screen*, enter **PR-TELE##** in the *Cost Center group* field.

c) On the *Display Cost Center Group: Structure* screen, choose *8-##*.

d) Choose *Extras* → *Expand Selection Variant*.

5. Delete cost center 303## for the whole period.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Center* → *Individual Processing* → *Delete*.

b) On *Delete Cost Center: Initial Screen*, enter the following data:

Field Name or Data Class	Value
Cost Center	**303##**
Valid from	01.01. Current fiscal year
To	**31.12.9999**
Test Run	Deselect

c) Choose the *Execute* pushbutton.

d) Confirm the possible warnings.

6. Why are all groups not created with selection variants?

When you use a group created with a selection variant, system performance slows down due to a selection run.

LESSON SUMMARY

You should now be able to:

- Create time-based master data
- Maintain collective processing
- Define master data groups

Learning Assessment

91

1. Cost centers are the most important master data. They represent the location of the cost occurrence.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

2. Cost centers define areas of _____ that incur and influence costs.

   Choose the correct answer.

   - ☐ A responsibility
   - ☐ B structure
   - ☐ C organizational unit
   - ☐ D cost center categories

3. Cost center categories are not used for cost calculation.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

4. In Customizing, you can define lock indicators for each cost center category.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

5. Secondary cost elements can be created only in Management Accounting.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

6. When you create a cost element, you must assign a _____.

   Choose the correct answer.

   - [ ] A structure
   - [ ] B organizational unit
   - [ ] C cost center categories
   - [ ] D cost element category

7. You must create the primary cost elements in Financial Accounting as G/L accounts before you can create them in Management Accounting.

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

8. Through Customizing, you can create a cost element automatically and also define the element category.

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

9. The activity type category is used to determine whether and how an activity type is recorded and allocated.

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

10. Which of the following are true for activity types?

    Choose the correct answers.

    - [ ] A The allocation cost element is a mandatory field in the master data of the activity type.
    - [ ] B The allocation cost element must be a secondary cost element of type 43.
    - [ ] C A cost center can only perform activities for another cost center.
    - [ ] D The price must be planned per cost center and activity type.

11. The internal activity allocation is carried out using secondary cost elements, which are stored as default types in the activity type master data.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

12. If you define a statistical key figure as _____, the value is carried from the period in which it is entered to all subsequent periods of the same fiscal year. You only need to enter a new posting if this fixed value changes.

    Choose the correct answer.

    ☐ A totals value

    ☐ B fixed value

    ☐ C statistical key figure value

13. You can post both planned and actual statistical key figures.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

14. The cost center assignment to the standard hierarchy area is a time-dependent field.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

15. _____ is used to change or delete statistical key figures.

    Choose the correct answer.

    ☐ A Individual processing

    ☐ B Time-based master data

    ☐ C Collective processing

    ☐ D Company code

16. System performance is better for groups that do not have selection variants.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

17. The standard hierarchy must contain a suffix.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

Learning Assessment - Answers

95

1. Cost centers are the most important master data. They represent the location of the cost occurrence.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. Cost centers define areas of _____ that incur and influence costs.

   Choose the correct answer.

   [X] A responsibility

   [ ] B structure

   [ ] C organizational unit

   [ ] D cost center categories

3. Cost center categories are not used for cost calculation.

   Determine whether this statement is true or false.

   [ ] True

   [X] False

4. In Customizing, you can define lock indicators for each cost center category.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

5. Secondary cost elements can be created only in Management Accounting.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

6. When you create a cost element, you must assign a _____.

   Choose the correct answer.

   [ ] A structure

   [ ] B organizational unit

   [ ] C cost center categories

   [X] D cost element category

7. You must create the primary cost elements in Financial Accounting as G/L accounts before you can create them in Management Accounting.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

8. Through Customizing, you can create a cost element automatically and also define the element category.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

9. The activity type category is used to determine whether and how an activity type is recorded and allocated.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

10. Which of the following are true for activity types?

Choose the correct answers.

- [X] A The allocation cost element is a mandatory field in the master data of the activity type.
- [X] B The allocation cost element must be a secondary cost element of type 43.
- [ ] C A cost center can only perform activities for another cost center.
- [X] D The price must be planned per cost center and activity type.

11. The internal activity allocation is carried out using secondary cost elements, which are stored as default types in the activity type master data.

Determine whether this statement is true or false.

- [X] True
- [ ] False

12. If you define a statistical key figure as _____, the value is carried from the period in which it is entered to all subsequent periods of the same fiscal year. You only need to enter a new posting if this fixed value changes.

Choose the correct answer.

- [ ] A totals value
- [X] B fixed value
- [ ] C statistical key figure value

13. You can post both planned and actual statistical key figures.

Determine whether this statement is true or false.

- [X] True
- [ ] False

14. The cost center assignment to the standard hierarchy area is a time-dependent field.

Determine whether this statement is true or false.

- [ ] True
- [X] False

15. _____ is used to change or delete statistical key figures.

Choose the correct answer.

- [ ] A Individual processing
- [ ] B Time-based master data
- [x] C Collective processing
- [ ] D Company code

16. System performance is better for groups that do not have selection variants.

Determine whether this statement is true or false.

- [x] True
- [ ] False

17. The standard hierarchy must contain a suffix.

Determine whether this statement is true or false.

- [ ] True
- [x] False

UNIT 3 Event-Based Postings

UNIT OBJECTIVES

- Use document number assignment
- Use event-based postings
- Process standard reports
- Define user settings for standard reports
- Use variation
- Explain default and automatic account assignment
- Draft the validation

- Draft the substitution
- Generate manual postings
- Maintain direct activity allocation

Entering Primary Postings

101

LESSON OVERVIEW

This lesson explains the effects that postings have in source applications and on Management Accounting.

This lesson highlights all the actual transactions executed in the daily business process. The transactions lead to an immediate update on cost centers and can be analyzed in the reporting system.

Business Example

For each Management Accounting posting, the system creates a document that can be identified by a unique number. A Management Accounting project team member shows you how to group Management Accounting business transactions and then assign them to a document number interval. You need to post some documents on a preliminary basis to check the interface between Financial Accounting and Management Accounting. For this reason, you require the following knowledge:

- An understanding of how to execute transactions in source applications and view the effect according to the source pdf

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Use document number assignment
- Use event-based postings

Document Number Assignment

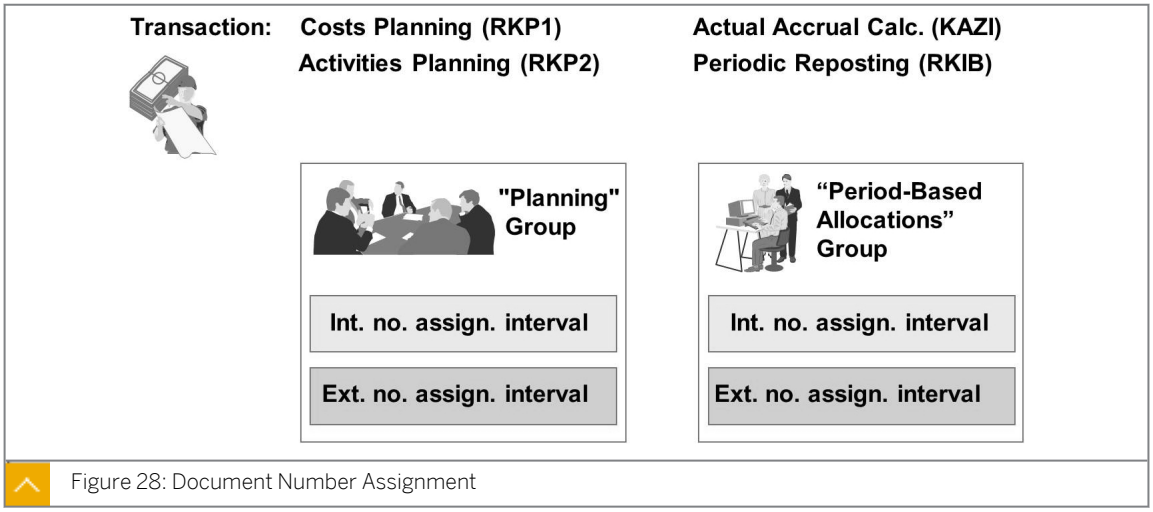

Figure 28: Document Number Assignment

The various activities that change an object, such as a cost center or order, appear in the SAP system as business transactions.

You need to define number intervals for all business transactions that generate Management Accounting documents. It is possible to copy document number intervals from one controlling area to another.

The following steps will help you issue number intervals for documents:

1. You can group more than one transaction together. If you want to assign a different number interval to each transaction, you can create a group for each transaction.
2. You assign the group to an internal or external number interval. This enables you to use one group of number intervals for similar transactions.

You can define document number intervals for Management Accounting documents independent of the fiscal year. The document numbers can be assigned in ascending order.

SAP recommends that you create different number interval groups for actual and plan transactions. This ensures that the reorganization programs that run separately for actual data and planning data also reset the number intervals separately.

How to Use Document Number Assignment
Show how document number ranges can be created in Management Accounting.

1. Maintain number ranges for controlling documents.
   a) Maintain number ranges in Customizing for *Controlling* under *General Controlling* → *Organization* → *Maintain Number Ranges for Controlling documents*.
   b) On the *Range Maintenance: CO Document* screen, enter **1000** in the *CO Area* field.
   c) Choose the *Display Intervals* button.
   d) On the *Interval Maintenance: Number Range Object CO Document, Subobject 1000* screen, display intervals for group planning.
   e) Go back to the *Range Maintenance: CO Document* screen.
   f) Choose the *Change NR Status* button.
   g) On the *Interval Maintenance: Number Range Object CO Document, Subobject 1000*, display the overview of number range objects.
   h) Go back to the *Range Maintenance: CO Document* screen.
   i) Choose the *Groups* button.
   j) On the *Range Maintenance: CO Document* screen, explain how business transactions are gathered into groups (you should have one group for plan transactions and another for actual transactions).
   k) Go back to the *SAP Easy Access* screen.

Event-Based Postings

If business transactions are entered, then primary costs are posted to cost centers.

Costs are categorized using the posting transactions.

Cost-relevant business transactions can be entered in the SAP application components, such as Human Resources, Asset Accounting, Materials Management, and Financial Accounting. The result of this posting is transferred as a primary cost posting to Management Accounting. For example, you can post a vendor invoice containing an expense item to the relevant cost center in Management Accounting.

Error postings can be corrected by repostings within Management Accounting.

The costs are reposted using the original primary cost element. The main difference between a reposting and an allocation is that for repostings, the original debit amount is always reduced on the sender, whereas for allocations, the original debit amount is not changed; rather, a separate credit amount is written to the sender.

A direct activity allocation involves entering the activity quantities that a cost center provides for another account assignment object. These activity quantities are multiplied by the price per activity unit stored in the system. The resulting total is credited on the sender (and debited on the receiver) using a secondary cost element.

Management Accounting processes both actual postings and commitments. A commitment is a payment obligation, which, although not entered in Financial Accounting, will result in actual costs through to the business transactions that follow.

Event-Based Postings Through Integration

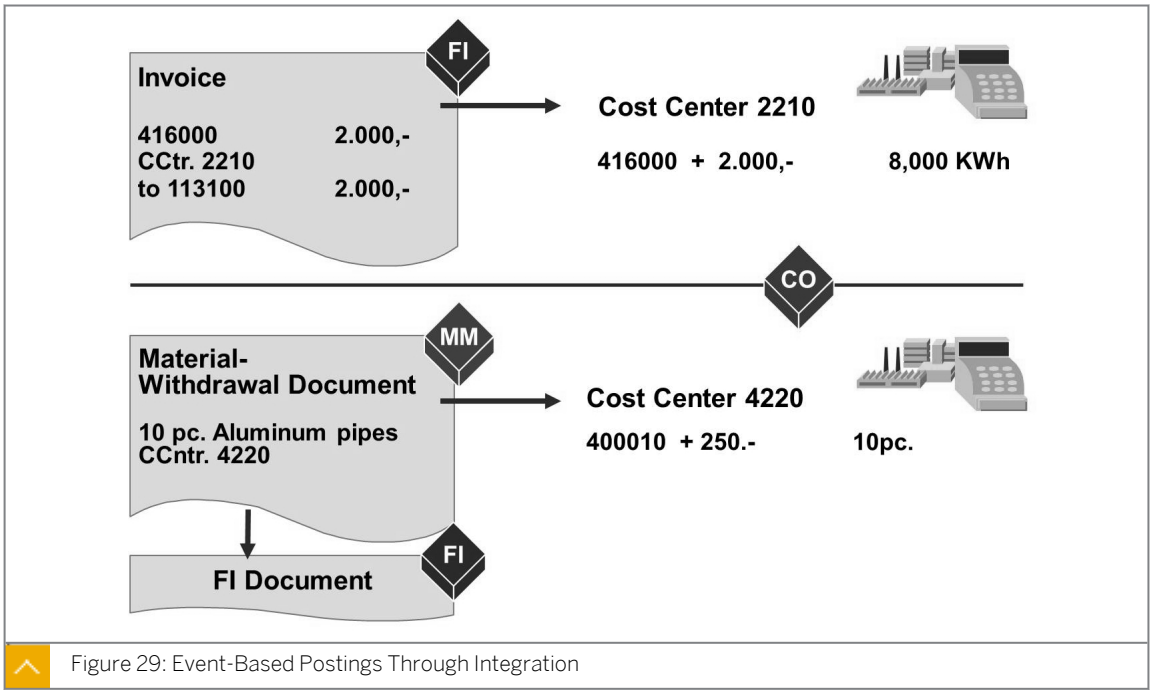

Figure 29: Event-Based Postings Through Integration

You can enter primary costs directly in Financial Accounting (for an invoice in accounts payable) or generate them from other applications (for a goods movement in materials management) and then transfer them to Financial Accounting.

These business transactions generate documents that reflect the view of the external accounting system. These documents are stored in a central document file for external accounting documents.

Financial Accounting documents contain at least two items and must balance to zero.

Line items are written in Management Accounting for such business transactions if they are posted to account assignment objects in Management Accounting, such as cost centers. The Management Accounting posting is a one-sided entry, since only the profit and loss

statement's respective postings are passed to Management Accounting. The line items record the business transactions from a Management Accounting standpoint and are managed in a Management Accounting line item file. In addition, the SAP system summarizes all line items to form totals records, which are stored in a Management Accounting totals record file.

Account Assignment Logic

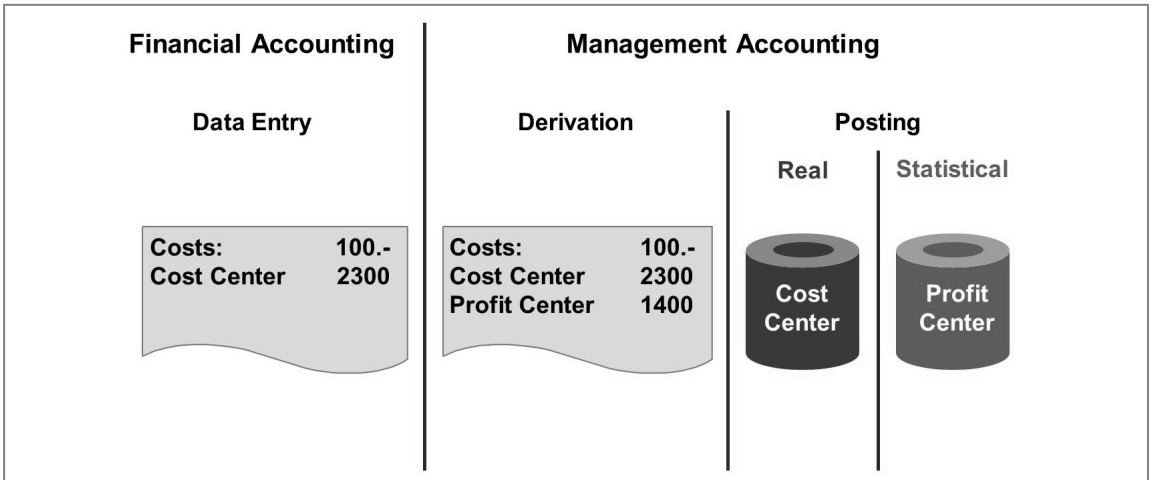

Figure 30: Account Assignment Logic – Posting to Cost Center

Cost and revenue postings in Management Accounting result in the following:

- Real postings

  It can be processed. They can be allocated or settled with other controlling objects. One (and only one) real posting takes place in Management Accounting. This posting contains the information transferred to Financial Accounting for reconciliation.

- Statistical postings

  It is used for information purposes. You can make as many statistical postings as you wish.

The account assignment object determines whether a posting is real or statistical. For example, the master data of an overhead cost order is used to determine whether the order is real or statistical. Real postings are made for real orders, while statistical postings are made for statistical orders. The cost center is the exception to this rule; you can make real and statistical postings for a cost center.

To post Management Accounting costs, you need to use the source document. For example, the vendor invoice or the material withdrawal document identifies the corresponding real Management Accounting account assignment object. You can enter additional statistical objects, or have the system derive them. The cost center entered in the Financial Accounting document enables real Management Accounting posting. For the statistical posting, the system transfers the profit center from the master data for the cost center.

You always make statistical postings to the profit center.

Account Assignment Logic – Posting to Cost Center and Order

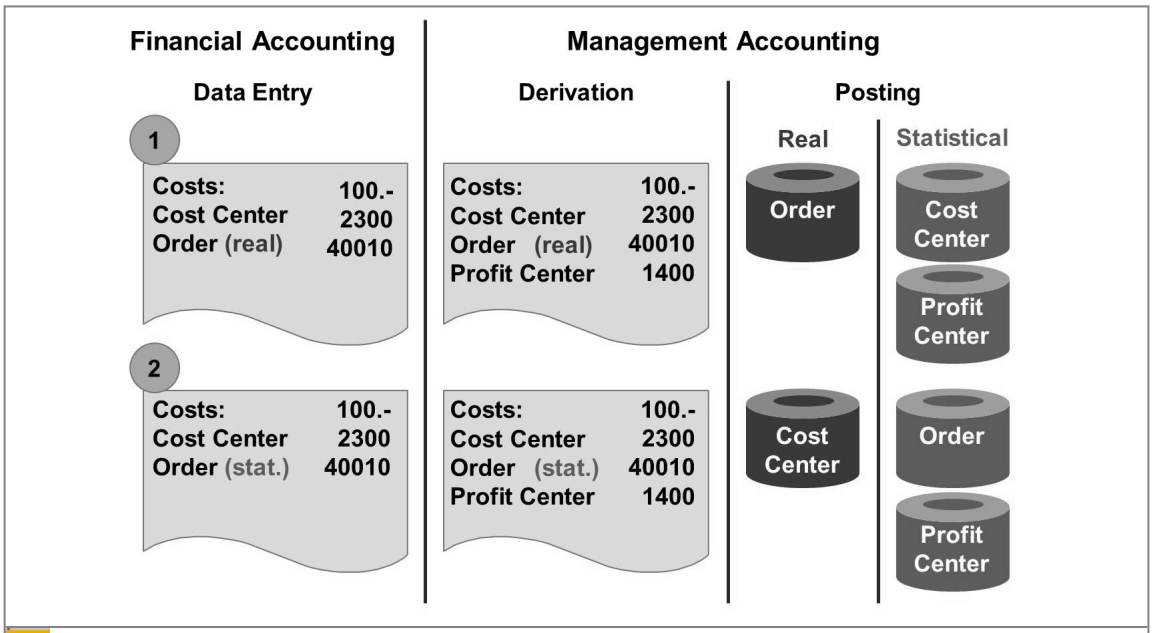

Figure 31: Account Assignment Logic – Posting to Cost Center and Order

During posting, only a real account assignment object can be transferred. The only exception to this rule is the account assignment to a cost center and an additional, real account assignment object. In this case, the system always updates the cost center statistically. If you specify a real order and a cost center in the posting row, as described in the figure, the real posting is made for the overhead cost order. Statistical postings are entered for the cost center and the profit center. However, if the order is only statistical, then it is posted as such, and the cost center receives real postings.

You can analyze statistical postings to cost centers in the Cost Centers: Actual/Plan/Variance report.

You can only assign one object type to each posting row. This means that you cannot post the same transaction row to more than one cost center or order, and so on.

Account Assignment Logic – Revenue Postings

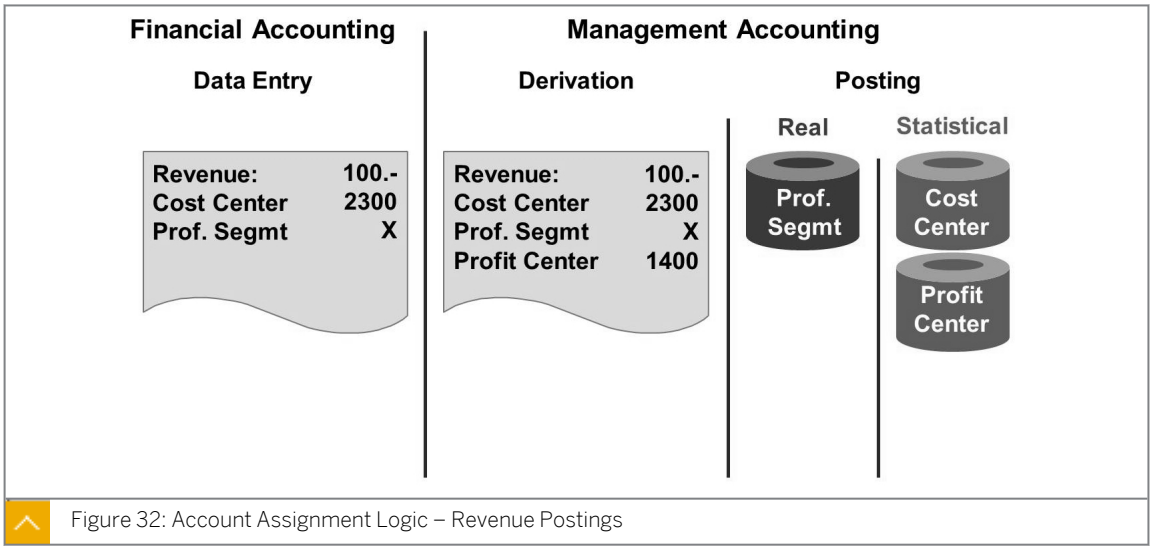

Figure 32: Account Assignment Logic – Revenue Postings

Revenues can only be posted as real postings to a profitability segment, sales order, sales project, or a real order that can have revenues. Revenue postings to the profit center are statistical, the same as for cost postings.

Revenues can also be recorded as statistical values on cost centers.

How to Use Event-Based Postings

1. Post a general ledger (G/L) document with a cost center assignment.
   a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following:

Field Name or Data Type	Value
Company Code	**1000**
Document Date	Current date
Currency	**EUR**

   c) Add the following G/L accounts:

G/L Account	D/C	Amount in doc.currency	Cost Center
430000 (salaries)	**Debit**	**10.000**	**10100**
420000	**Debit**	**1.000**	**30100**
113100 (Bank)	**Credit**	**11.000**	

   d) Choose *Post*.
2. Create a material withdrawal.
   a) On the *SAP Easy Access* screen, choose *Logistics → Material Management → Inventory Management → Goods Movement → Goods Issue*.
   b) On *Enter Goods Issue: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Movement Type	**201**
Plant	**1000**
Storage Location	**0001**

   c) Press ENTER.
   d) On the *Enter Goods Issue: New Items* screen, for *Cost Center* **10100**, enter the following data:

Field Name or Data Type	Value
Item	**1**
Material	**m-05**
Quantity	**1**

e) Press ENTER.

f) On the *Enter Goods Issue: New Item 0001* screen, choose *Save*.

3. Execute cost center reports and check the documents.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current year
To Period	Current year
Plan Version	**0**
Cost Center	**10100**

c) Choose the *Execute* button.

d) On the *Cost Centers: Actual/Plan/Variance* screen, display the *Actual Line Items* report for the rows created through the postings.

e) On the *Display Actual Cost Line Items for Cost Centers* screen, choose *Environment* → *Accounting Documents*.

f) In the *List of Documents in Accounting* dialog box, double-click *Accounting Document*.

g) On the *Display Document: Data Entry View* screen, display the cost accounting documents.

Maintain Event-Based Postings

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Business Example

Your project team has completed master data maintenance. You can now assign the expenses in Financial Accounting as costs to the cost centers in Controlling.

Enter primary postings in Financial Accounting, with account assignment to cost centers.

1. Enter the general ledger account postings into Financial Accounting using company code 1000, today's date, and the currency EUR. Choose the screen variant *With cost center* and post the following data:

G/L Account	D/C	Amount	Tax code	Cost Center
473120 (telephone costs)	Debit	8000	V0	101##
430000 (salaries)	Debit	5000		201##
430000 (salaries)	Debit	20000		202##
430000 (salaries)	Debit	20000		203##
430000 (salaries)	Debit	200000		301##
430000 (salaries)	Debit	150000		302##
476000 (office supplies)	Debit	3000	V0	301##
476100 (DP supplies)	Debit	15000	V0	202##
475000 (company car costs)	Debit	100000	V0	203##
476400 (training costs)	Debit	12000	V0	301##
476400 (training costs)	Debit	15000	V0	302##

G/L Account	D/C	Amount	Tax code	Cost Center
415100 (external Procurement)	**Debit**	**2000**	**V0**	**113##**
420000 (direct labor costs)	**Debit**	**8000**		**113##**
113100 (bank)	**Credit**	**558000**		

Ensure that you note the document number.

Maintain Event-Based Postings

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Business Example

Your project team has completed master data maintenance. You can now assign the expenses in Financial Accounting as costs to the cost centers in Controlling.

Enter primary postings in Financial Accounting, with account assignment to cost centers.

1. Enter the general ledger account postings into Financial Accounting using company code 1000, today's date, and the currency EUR. Choose the screen variant *With cost center* and post the following data:

G/L Account	D/C	Amount	Tax code	Cost Center
473120 (telephone costs)	Debit	8000	V0	101##
430000 (salaries)	Debit	5000		201##
430000 (salaries)	Debit	20000		202##
430000 (salaries)	Debit	20000		203##
430000 (salaries)	Debit	200000		301##
430000 (salaries)	Debit	150000		302##
476000 (office supplies)	Debit	3000	V0	301##
476100 (DP supplies)	Debit	15000	V0	202##
475000 (company car costs)	Debit	100000	V0	203##
476400 (training costs)	Debit	12000	V0	301##
476400 (training costs)	Debit	15000	V0	302##

G/L Account	D/C	Amount	Tax code	Cost Center
415100 (external Procurement)	**Debit**	**2000**	**V0**	**113##**
420000 (direct labor costs)	**Debit**	**8000**		**113##**
113100 (bank)	**Credit**	**558000**		

Ensure that you note the document number.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Document Entry* → *Enter G/L Account Document*.

b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	Current Date
Currency	**EUR**

c) Choose *Edit* → *Screen variant* → *Select screen variant*.

d) In the *Select screen variant* dialog box, enter **Z_WITH COST CENTER** in the *Variant* field.

e) Choose *Continue*.

f) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

G/L Account	D/C	Amount	Tax code	Cost Center
473120 (telephone costs)	**Debit**	**8000**	**V0**	**101##**
430000 (salaries)	**Debit**	**5000**		**201##**
430000 (salaries)	**Debit**	**20000**		**202##**
430000 (salaries)	**Debit**	**20000**		**203##**
430000 (salaries)	**Debit**	**200000**		**301##**
430000 (salaries)	**Debit**	**150000**		**302##**

G/L Account	D/C	Amount	Tax code	Cost Center
476000 (office supplies)	Debit	3000	V0	301##
476100 (DP supplies)	Debit	15000	V0	202##
475000 (company car costs)	Debit	100000	V0	203##
476400 (training costs)	Debit	12000	V0	301##
476400 (training costs)	Debit	15000	V0	302##
415100 (external procurement)	Debit	2000	V0	113##
420000 (direct labor costs)	Debit	8000		113##
113100 (bank)	Credit	558000		

g) Choose *Post*.

LESSON SUMMARY

You should now be able to:

- Use document number assignment
- Use event-based postings

Describing Reports in Cost Center Accounting

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LESSON OVERVIEW

This lesson describes various examples of a standard report and the possibilities offered by interactive information systems.

Explain the general reporting functions while running reports during the exercises. The functions outlined in this lesson are helpful for daily work with the information system.

Business Example

You want to display cost center data using different reports and investigate the reports contained in the standard system. For this reason, you require the following knowledge:

- An understanding of how to run totals reports and line item reports
- An understanding of how to define user settings for standard reports
- An understanding of how to use variation

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Process standard reports
- Define user settings for standard reports
- Use variation

Standard Reports

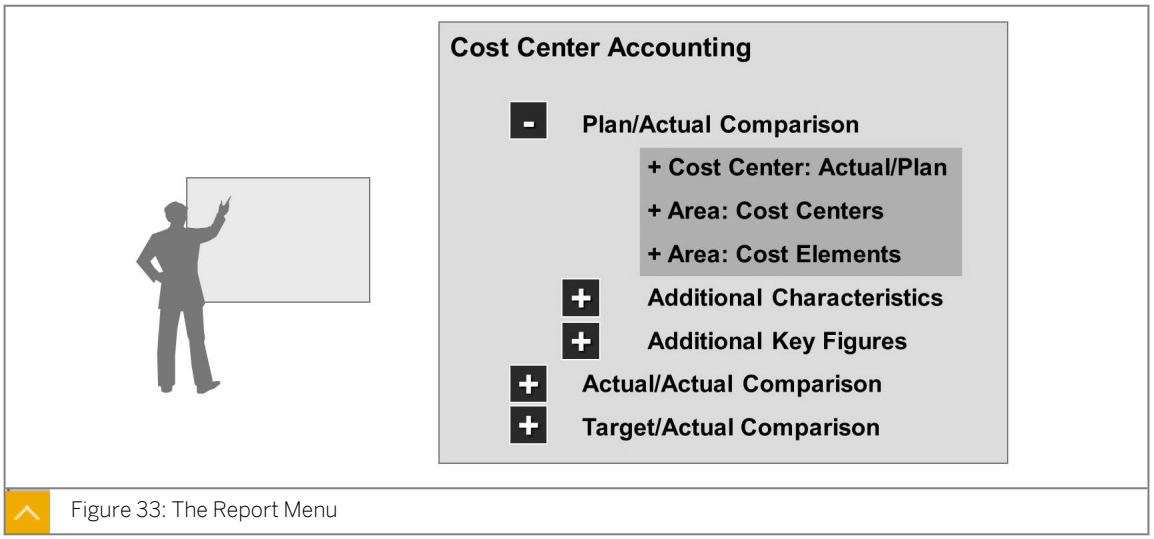
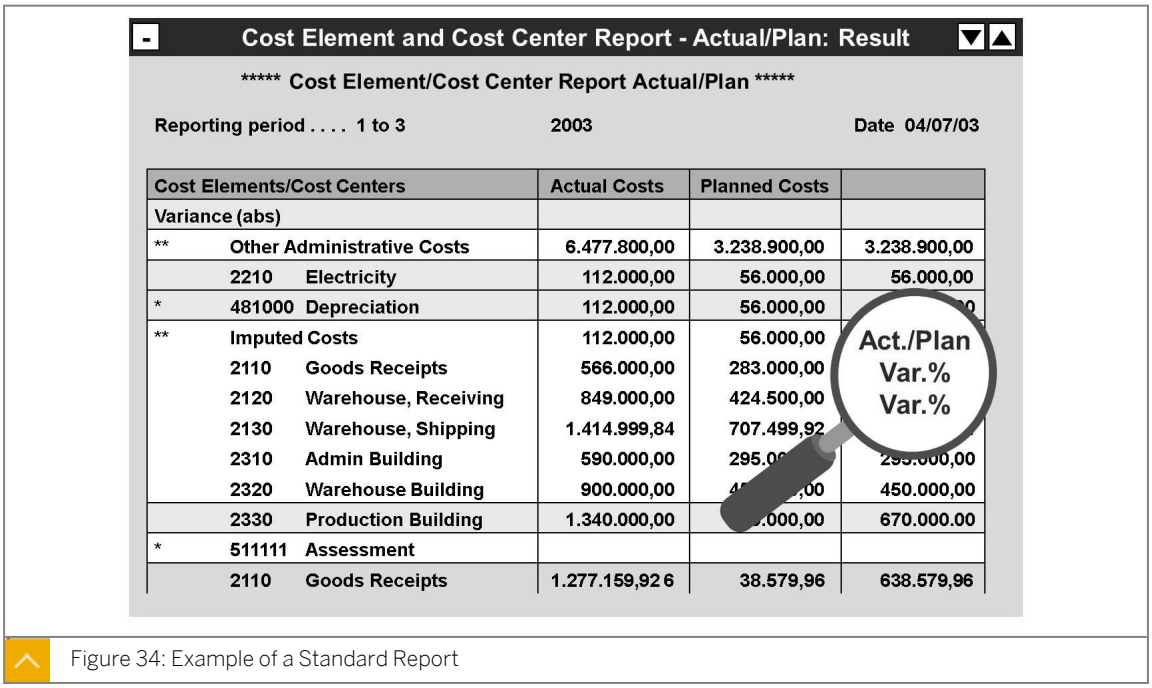


Figure 33: The Report Menu

You can use the report tree to select reports from the information system. The report tree gathers all reports within an application and structures them in a hierarchy.

You can define your own report menu, with an individual node structure, for each activity group in the enterprise. It is possible to integrate reports that you created for your own requirements, or SAP standard reports, into the report menu of an activity group. Changes, such as adding user-defined reports, are not included in the standard SAP menu.

Example of a Standard Report



Cost Elements/Cost Centers			Actual Costs	Planned Costs	
Variance (abs)					
**	Other Administrative Costs		6.477.800,00	3.238.900,00	3.238.900,00
	2210	Electricity	112.000,00	56.000,00	56.000,00
*	481000	Depreciation	112.000,00	56.000,00	
**	Imputed Costs		112.000,00	56.000,00	
	2110	Goods Receipts	566.000,00	283.000,00	
	2120	Warehouse, Receiving	849.000,00	424.500,00	
	2130	Warehouse, Shipping	1.414.999,84	707.499,92	
	2310	Admin Building	590.000,00	295.0	,00
	2320	Warehouse Building	900.000,00		450.000,00
	2330	Production Building	1.340.000,00		670.000.00
*	511111	Assessment			
	2110	Goods Receipts	1.277.159,92 6	38.579,96	638.579,96

Figure 34: Example of a Standard Report

Overhead cost controlling consists of the following tasks:

- Planning
- Allocation
- Control
- Monitoring of overhead costs

In addition, the SAP system summarizes all line items to form totals records, which are then stored in a CO totals record file.

At the end of the period, you can compare the planned costs and their corresponding actual costs. You can make a source-based analysis of the resulting plan and/or actual variances and use the analysis for further controlling in Management Accounting. You can also compare two sets of actual data from different periods to analyze cost development over a period of time. The system provides you with a comprehensive set of functions to enable you to allocate overhead costs according to source.

Totals Values and Line Items

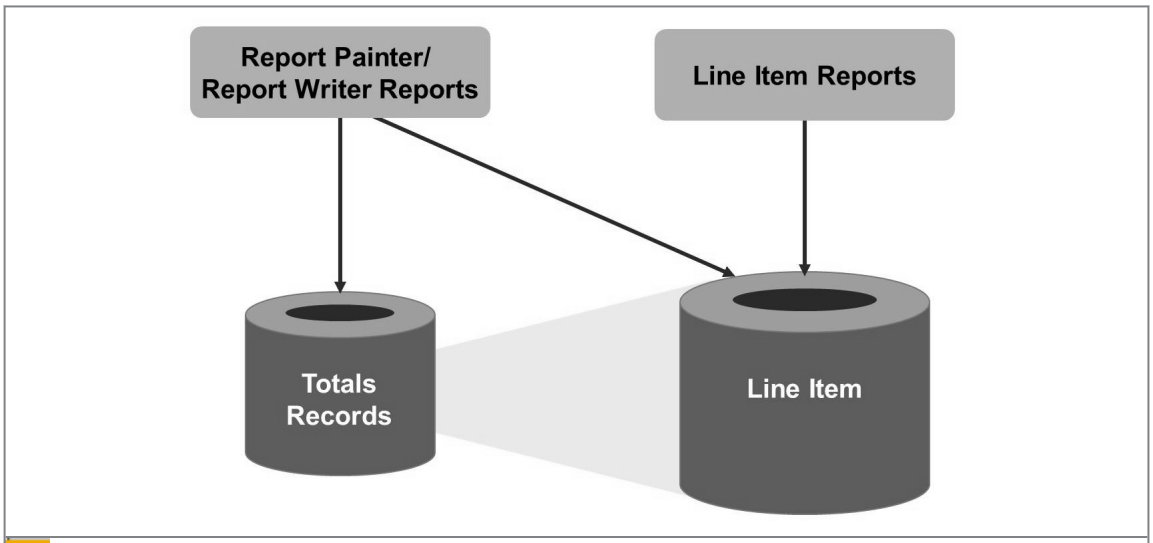


Figure 35: Totals Values and Line Items

The SAP system makes a distinction between line items and totals records, and the SAP system records these in separate database tables.

The SAP system enters a line item for each business transaction. You can access these line items using the line item report.

For reporting, all the line items entered for business transactions are automatically saved in totals records. The amounts are totaled in the SAP system based on the cost center/cost element or cost center/cost element/activity type. This allows you to evaluate data more quickly. You can analyze the totals records using a Report Painter/Report Writer report.

Normally, you would analyze a cost center using a Report Painter report. If you require detailed information for particular cost elements posted to the cost center, you can call up the corresponding line items.

The line item report acts as an itemization of actual costs, plan costs, or commitments based on the posting documents. This information displays as an ABAP list.

Consider the following example: In Financial Accounting, personnel costs for an external repair firm were posted twice in the same month.

Record	Personnel Costs	Cost Center Production
420000 (Line item 1)	5000	07/2003
420000 (Line item 2)	3500	07/2003
420000 (Totals record)	8500	07/2003

Interactive Information System

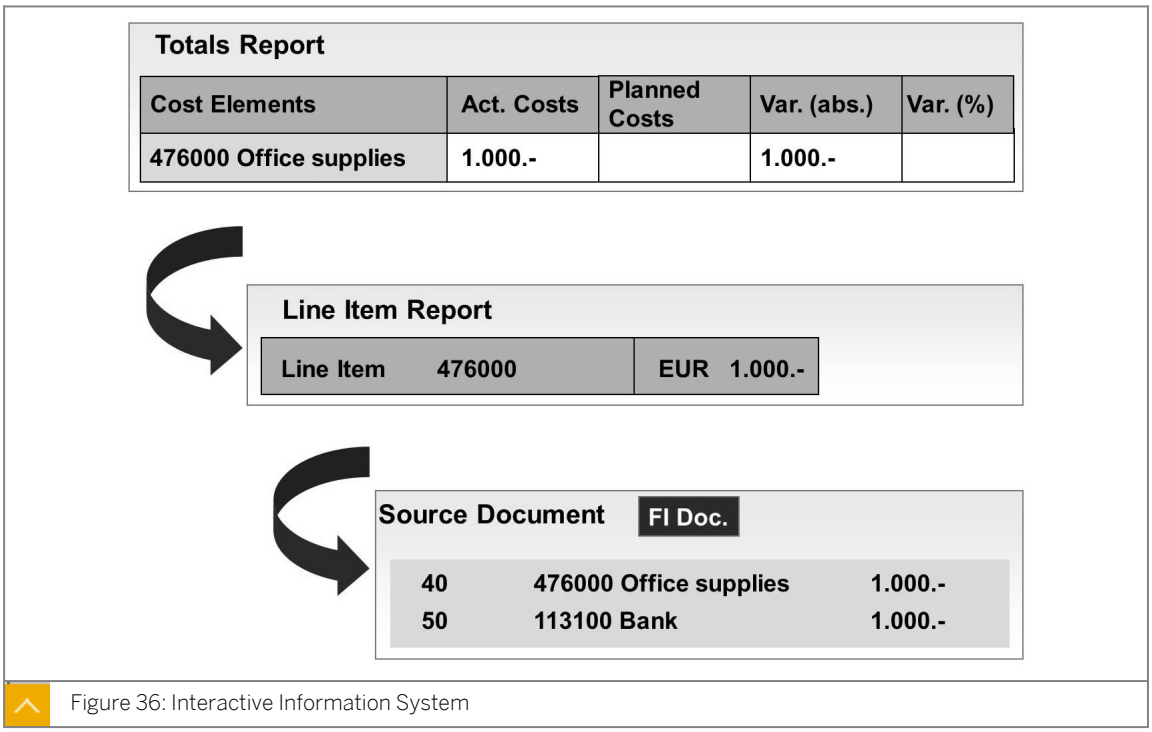


Figure 36: Interactive Information System

You can use the interactive information system to total and analyze all or selected business transactions according to various criteria (for example, cost center and/or cost element).

You can analyze the totals records in the Report Painter report normally, but sometimes, the line items from the summary report are also selected and examined. You can also move from the line items to the corresponding source documents. The source document can be a Financial (FI) document or, for example, an accounting document from a reposting.

You can call up other reports using the Report/Report interface.

How to Process Standards Reports

It is possible to trace postings relevant to Management Accounting in reporting.

1. Explain the options in the Report Painter reports for cost center.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.
   b) Execute the report (*Cost Center: Actual/Plan/Variance*) for cost center 10100 and show the options within a Report Painter report.
   c) Jump to the line item report for one cost element or execute a line item report for cost center 10100.
   d) Outline the option to create your own layouts and demonstrate the layout maintenance.

Process Standard Reports

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Business Example

You want to use different reports to display expenses posted to the cost centers in FI. You also want to use some reporting tools that reduce the reporting workload and enable flexible evaluation of information.

Task 1

Execute reports in Cost Center Accounting.

1. Call the *Cost Centers: Actual/Plan/Variance* report. Check whether your selection criteria are transferred from the user settings.

Task 2

Display the costs from the exercise activity on a general ledger account posting in the report.

1. Execute the *Cost Centers: Actual/Plan/Variance* report for cost center group B## in the controlling area 1000 Europe in the current period and for plan version 0.
2. Call up the Actual line items for a report row. Which additional information on the cost element do you receive, compared to the specifications in the summary report?

   _____

   _____

   _____

3. Display the original FI document. How many line items are on the FI document?

   _____

   _____

   _____

4. Display the Cost Accounting document for the same CO line item. How many line items are on the Cost Accounting document?

   What causes the difference in the FI document?

   Remain in the line item display screen.

   _____

   _____

   _____

Unit 3
Solution 11

Process Standard Reports

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Business Example

You want to use different reports to display expenses posted to the cost centers in FI. You also want to use some reporting tools that reduce the reporting workload and enable flexible evaluation of information.

Task 1

Execute reports in Cost Center Accounting.

1. Call the *Cost Centers: Actual/Plan/Variance* report. Check whether your selection criteria are transferred from the user settings.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

Task 2

Display the costs from the exercise activity on a general ledger account posting in the report.

1. Execute the *Cost Centers: Actual/Plan/Variance* report for cost center group B## in the controlling area 1000 Europe in the current period and for plan version 0.
   a) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current year
To Period	Current year
Plan Version	**0**
Cost Center Group	**B##**

   b) Choose the *Execute* pushbutton.
2. Call up the Actual line items for a report row. Which additional information on the cost element do you receive, compared to the specifications in the summary report?

   a) From which line items the overall total for the cost element results.

b) The offsetting account of the posting in question.

3. Display the original FI document. How many line items are on the FI document?

---

a) Position your cursor on a line item.

b) Choose *Environment* → *Source Document* or double-click *Report Row*.

4. Display the Cost Accounting document for the same CO line item. How many line items are on the Cost Accounting document?

   What causes the difference in the FI document?

   Remain in the line item display screen.

---

a) On the *Display Document: Data Entry View* screen, position your cursor on a line item.

b) Choose *Environment* → *Document Environment* → *Accounting Documents*.

c) In the *List of Documents in Accounting* dialog box, double-click *Controlling Document*.

d) On the *Display Actual Cost Documents* screen, expand the document report.

Note:
The credit posting on the balance sheet account is not relevant to Cost Accounting and is, therefore, not transferred to Management Accounting.

Settings for Standard Reports

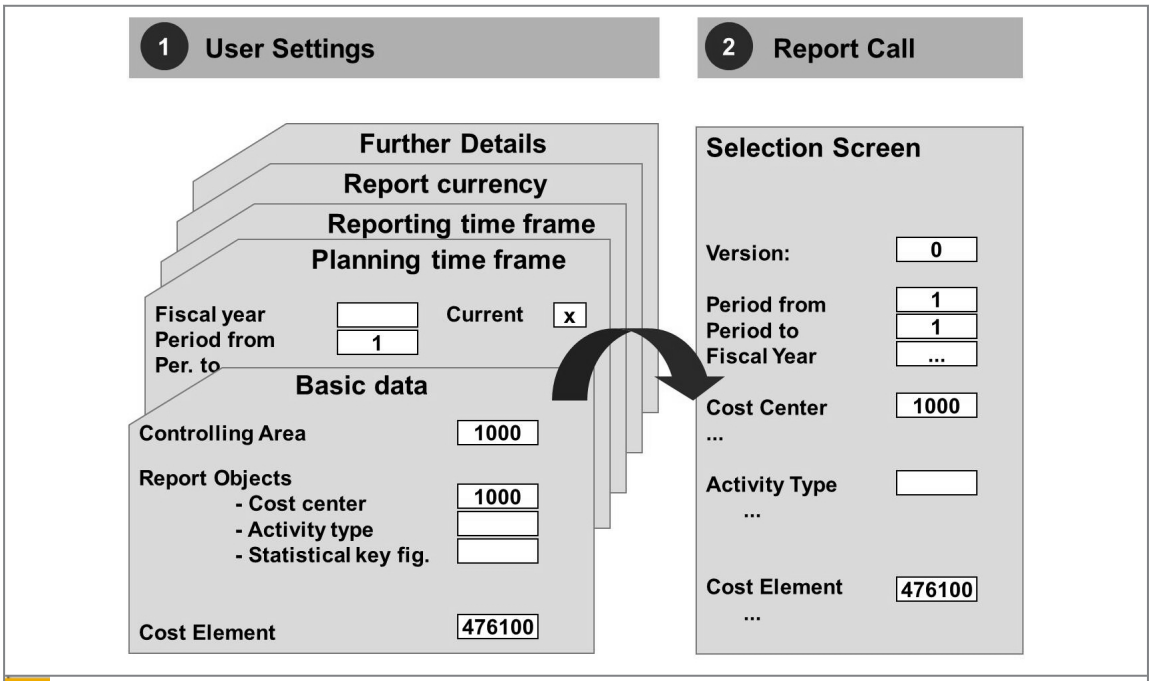


Figure 37: User Settings

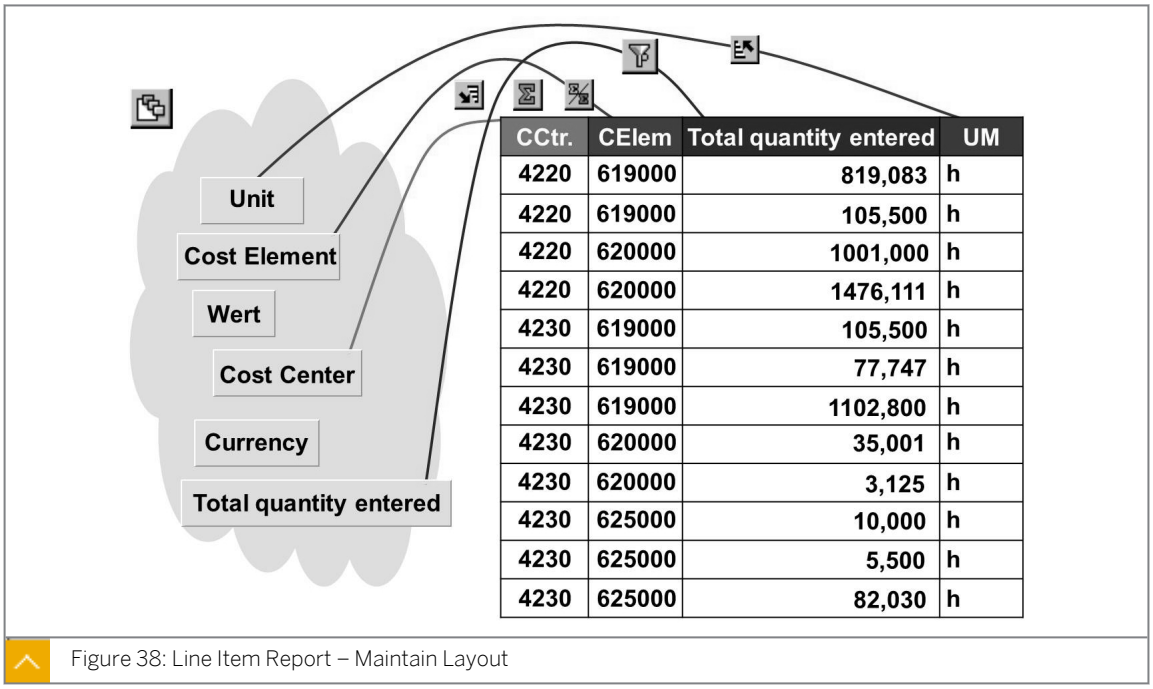
You can specify general and user-specific default values for selection criteria and the report currency. The advantage of user settings is that several or all values that you normally enter before you execute a report, are displayed automatically.

When you call a report, the SAP system checks to see if you have made all the required entries. If so, the report can be executed without any required entries in the selection screen.

You can enter the following default values:

- Basic data (controlling area, cost center or cost center group, cost element, and so on)
- Settings for extract management
- Planning time frame
- Reporting time frame
- Report currency
- Other specifications, such as the version

Line Item Report – Maintain Layout



CCtr.	CElem	Total quantity entered	UM
4220	619000	819,083	h
4220	619000	105,500	h
4220	620000	1001,000	h
4220	620000	1476,111	h
4230	619000	105,500	h
4230	619000	77,747	h
4230	619000	1102,800	h
4230	620000	35,001	h
4230	620000	3,125	h
4230	625000	10,000	h
4230	625000	5,500	h
4230	625000	82,030	h

Figure 38: Line Item Report – Maintain Layout

The SAP system provides you with standardized layouts. You can define additional variants for global or user-specific use.

You can select as many fields as required from the group of available fields (including customer-specific fields) for a layout that is enterprise-specific or user-specific.

You need to define the item (column) in the report and the column width for each field.

Depending on the column width, the SAP system automatically uses the short text or long text from the field name. It also uses your logon language (if available) for the report.

The SAP system provides you with standardized layouts.

You can define filters for each column. Rows that fulfill filter criteria are not displayed. However, they are included in the totals and subtotals calculation.

You can define totals interactively by selecting the column and choosing Totals. You can select more than one column at a time.

How to Define User Settings for Standard Reports

In reporting, you can preset certain options to simplify working with the report.

1. Define user setting for currency.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *User Settings*.
   b) In the *Cost Center Accounting Information System: User Settings* dialog box, on the *Report currency* tab page, define the *Report Currency* and the *Currency Translation*.
2. Define user settings – other options.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → User Settings*.

b) In the *Cost Center Accounting Information System: User Settings* dialog box, on the *Basic Data* tab page, indicate the options that you can set for yourself. In Customizing, you can define standard settings for all users. Explain the advantage of user settings. If all required entries for a report are complete, the users can execute the report without using the selection screen.

Unit 3
Exercise 12

Define User Settings for Standard Reports

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Business Example

You want to execute reports for cost centers and define the layout in the line item report. You also want to use some reporting tools that reduce the reporting workload and enable flexible evaluation of information.

Execute reports for cost centers and define the layout in the line item report.

Task 1

You often call up reports that have the same selection criteria. To simplify the process, you can store these criteria as default values.

1. Store controlling area 1000 in the user settings, the current period as the reporting period in the current fiscal year, and version 0 as a further entry.

Task 2

Define a layout in the line item report, according to your requirements.

1. Delete one column, and show other columns of your choice.
2. Save your layout as Layout## and enter a description for it. Indicate the layout as *User-specific*. This ensures that only you can use this layout.
3. Call up the select layout to check whether your layout is available for selection as well as the SAP layouts.

124 Define User Settings for Standard Reports

Business Example

You want to execute reports for cost centers and define the layout in the line item report. You also want to use some reporting tools that reduce the reporting workload and enable flexible evaluation of information.

Execute reports for cost centers and define the layout in the line item report.

Task 1

You often call up reports that have the same selection criteria. To simplify the process, you can store these criteria as default values.

1. Store controlling area 1000 in the user settings, the current period as the reporting period in the current fiscal year, and version 0 as a further entry.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *User Settings*.
   b) On the *Basic Data* tab page, enter **1000** in the *Controlling Area* field.
   c) On the *Reporting Period* tab page, select the following data:

Field Name or Data Type	Value
Fiscal Year	Current year
Period	Current period

   d) On the *Further entries* tab page, enter **0** in the *Plan Version* field.
   e) Choose *Save*.

Task 2

Define a layout in the line item report, according to your requirements.

1. Delete one column, and show other columns of your choice.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year

Field Name or Data Type	Value
From Period	Current year
To Period	Current year
Plan Version	**0**
Cost Center	**30100**

c) Choose the *Execute* pushbutton.

d) On the *Cost Centers: Actual/Plan/Variance* screen, double-click the report row.

e) In the *Select Report* dialog box, choose the *Cost Centers: Actual Line Items* report.

f) On the *Display Actual Cost Line Items for Cost Centers* screen, choose *Settings* → *Layout* → *Change*.

g) In the *Change Layout* dialog box, under the *Displayed Columns* tab page, choose the *Displayed Column* that you want to delete.

h) Choose the *Hide selected fields* pushbutton.

i) Choose the *Column Set* you want to display in the layout.

j) Choose the *Show selected fields* pushbutton.

k) Choose the *Adopt (Enter)* pushbutton.

2. Save your layout as Layout## and enter a description for it. Indicate the layout as *User-specific*. This ensures that only you can use this layout.

a) On the *Display Actual Cost Line Items for Cost Centers* screen, choose *Settings* → *Layout* → *Save*.

b) In the *Save as* dialog box, enter the following data:

Field Name or Data Type	Value
Layout	**Layout##**
Name	Current
User Specific	Select

c) Choose *Confirm*.

3. Call up the select layout to check whether your layout is available for selection as well as the SAP layouts.

a) On the *Display Actual Cost Line Items for Cost Centers* screen, choose *Settings* → *Layout* → *Choose*.

b) In the *Choose layout* dialog box, choose *Layout##*.

Variation

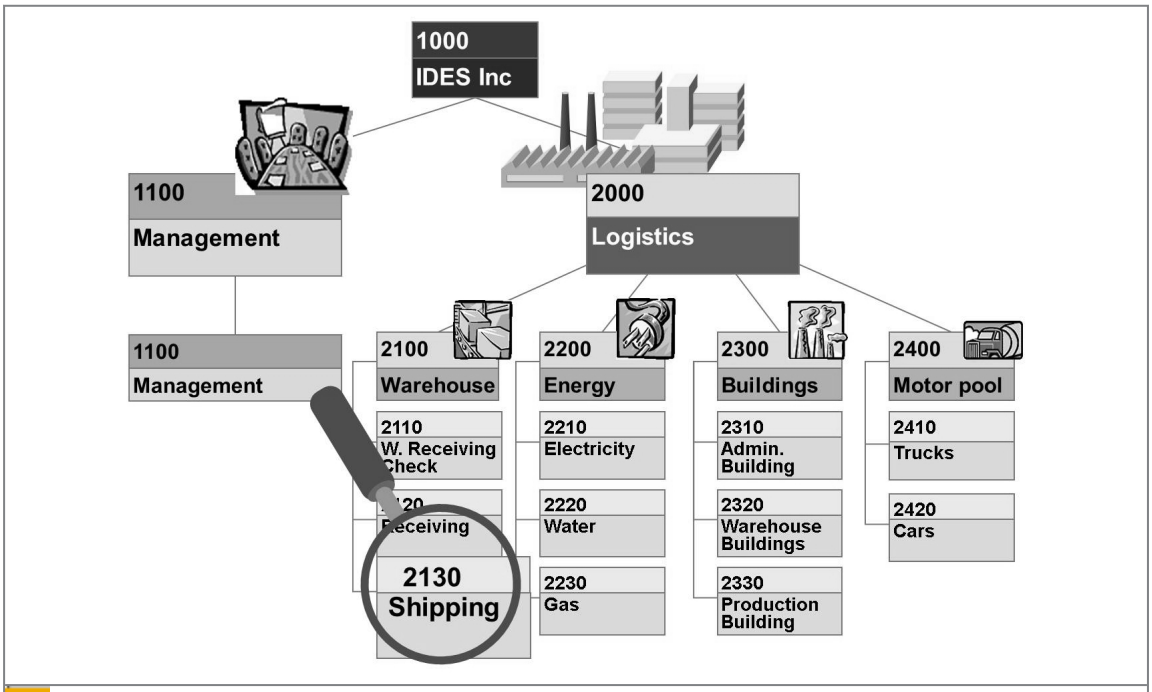

Figure 39: Variation

The variation function enables you to select a separate report for each element of a group that was generated during a selection run. This function is especially useful when creating a report in the background from a cost center group if you want to be able to switch between cost center reports at the same time.

You can use the variation function only if you have activated it in the report definition.

In the dialog box for the variation, you can choose one of the nodes and the cost centers to be displayed:

- *Break down* provides you with reports for all cost centers and all nodes of the selected group.
- *Do not break down* provides you with only one report for the highest node of the selected group.
- *Individual values* produces reports exclusively for the individual cost centers in the selected group.

You can save reports for cost center groups as extracts with activated variation.

When you analyze your extracts for the group, you can then access reports for the individual cost centers quickly.

How to Use Variation

In reporting, you can preset certain options to simplify working with the report.

1. Execute the report for the entire year for cost center group H1200.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	**1**
To Period	**12**
Plan Version	**0**
Cost Center Group	**H1200**

c) Choose the *Execute* pushbutton.

d) On the *Cost Centers: Actual/Plan/Variance* screen, navigate through different levels of the report by double-clicking the different areas of the report.

Unit 3
Exercise 13

Use Variation

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Business Example

You also want to use some reporting tools that reduce the reporting workload and enable flexible evaluation of information.

The cost center report provides an overview of the costs in the entire consulting department. Use the variation function to display the costs of different cost centers. Then, view the summary report in cost center 301## (FI/CO Consulting).

1. Use variation function in cost center reports.

Use Variation

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Business Example

You also want to use some reporting tools that reduce the reporting workload and enable flexible evaluation of information.

The cost center report provides an overview of the costs in the entire consulting department. Use the variation function to display the costs of different cost centers. Then, view the summary report in cost center 301## (FI/CO Consulting).

1. Use variation function in cost center reports.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current year
To Period	Current year
Plan Version	**0**
Cost Center Group	**ASSE-IT00**

   c) Choose the *Execute* pushbutton.
   d) On the *Cost Centers: Actual/Plan/Variance* screen, choose cost center *301##* in the navigation list.
   e) Choose the *Navigation on/off* pushbutton.

LESSON SUMMARY

You should now be able to:

- Process standard reports
- Define user settings for standard reports
- Use variation

Unit 3
Lesson 3

Using the Account Assignment Tools

130

LESSON OVERVIEW

This lesson explains how to use account assignment tools and the various options for simplifying postings and keeping possible sources of error to a minimum.

Explain the ability and the two different ways to utilize account assignment help. If utilizing the option for account assignment on the cost element master record and in Customizing, ensure the participants understand that the setting in Customizing will be the stronger setting. Also, mention that in Customizing, you have the ability to assign different levels of information such as profit center. Explain the validation and substitution features as they increase the precision of CO data at the time of data entry.

Business Example

You introduce various options for account assignment to the other project members to make the postings process easier for them. For this reason, you require the following knowledge:

- An understanding of how to configure options that facilitate postings

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Explain default and automatic account assignment
- Draft the validation
- Draft the substitution

Default and Automatic Account Assignment

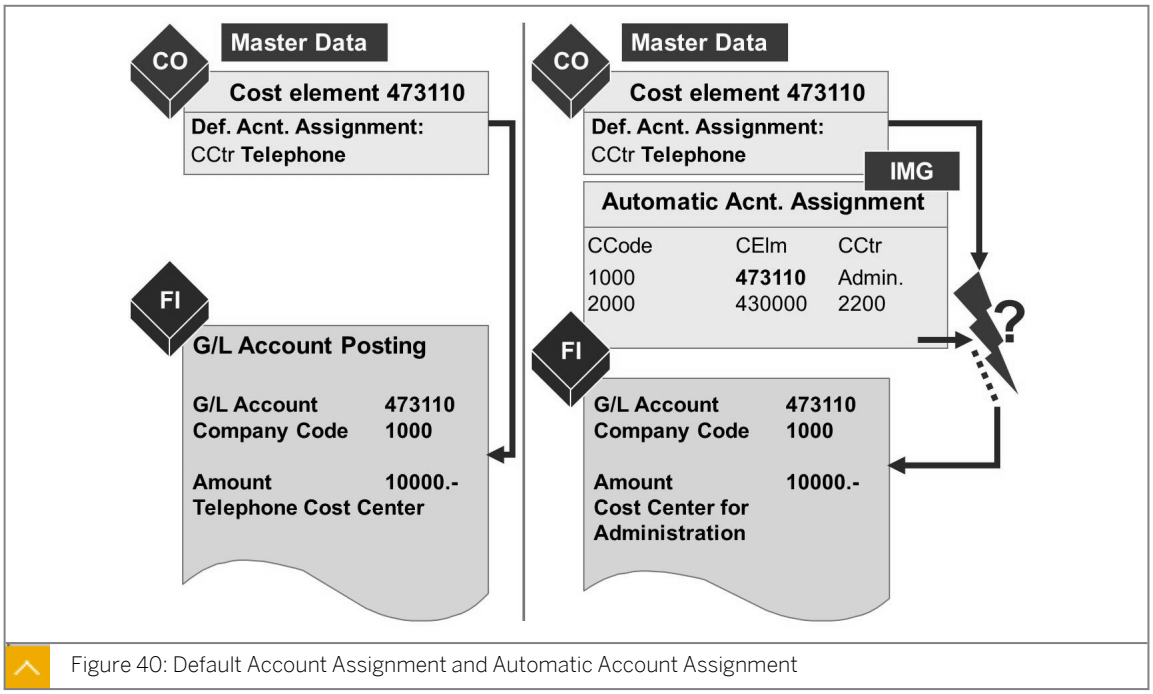

Figure 40: Default Account Assignment and Automatic Account Assignment

You can define automatic account assignments or default account assignments for postings of the primary cost element type. The SAP system automatically includes the specified (additional) account assignment for the primary postings you make. You define automatic and default account assignments for cost elements that you always post to a particular cost center. You can also define the assignment of an overhead order or profit center to a cost element.

You can define automatic account assignments or default account assignments for postings of the primary cost element type.

The SAP system automatically includes the specified (additional) account assignment for the primary postings you make. You define automatic and default account assignments for cost elements that you always post to a particular cost center. You can also define the assignment of an overhead order or profit center to a cost element.

Whether automatic or default, the account assignments are values that you can overwrite in the application.

Automatic or default account assignments are required for primary cost elements used in automatically generated postings, such as price differences, exchange rate differences, and discounts.

You enter the default account assignment in the cost element master record. Here, you enter the account assignment at the controlling area level and at the account level.

You enter automatic account assignments in Customizing in the “Maintain Automatic Account Assignment” activity. In this activity, you can also define more detailed account assignments to business areas or profit centers.

When the system derives the information, it determines the most detailed account assignment. It reads the entries in Customizing first. If the system does not find any data, it uses the master data for cost elements. The assignment objects defined for automatic

account assignments, therefore, take priority over the additional account assignments for the default account assignment.

How to Use Default and Automatic Account Assignment

For cost center 20100, enter cost element 473120 as default account assignment. In the automatic account assignment in Customizing for the same cost element, enter cost center 10100. Post a general ledger (G/L) account in Financial Accounting (FI), and you see the impact of the settings.

1. Maintain the default account assignment for a cost element.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Element Accounting → Master data → Cost Element → Individual Processing → Change*.
   b) On *Change Cost Element: Initial Screen*, enter **473120** in the *Cost Element* field.
   c) On the *Acct Assgnmt* tab page, enter **20100** in the *Cost Center* field.
   d) Choose *Save*.
2. Maintain automatic account assignment.
   a) Define account assignment in Customizing for *Controlling* under *Cost Center Accounting → Actual Postings → Manual Actual Postings → Edit Automatic Account Assignment*.
   b) On the *Change View "Default account assignment": Overview* screen, choose *Edit → New Entries*.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
CoCd	**1000**
Cost Elem.	**473120**
Cost Ctr	**10100**

   d) Choose *Save*.
3. Post a G/L account and check the account assignment.
   a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, post the following data:

G/L Account	D/C	Amount in doc.currency
473120	**Debit**	**2000**
113100	**Credit**	**2000**

   c) Press ENTER.

Note:
View default cost center 10100 and explain which assignment is read first (the Customizing assignment). However, this assignment can be overwritten with G/L account 113100, Credit entry, Amount 2000; post it. (You will need this posting for your periodic reposting demonstration).

Validation

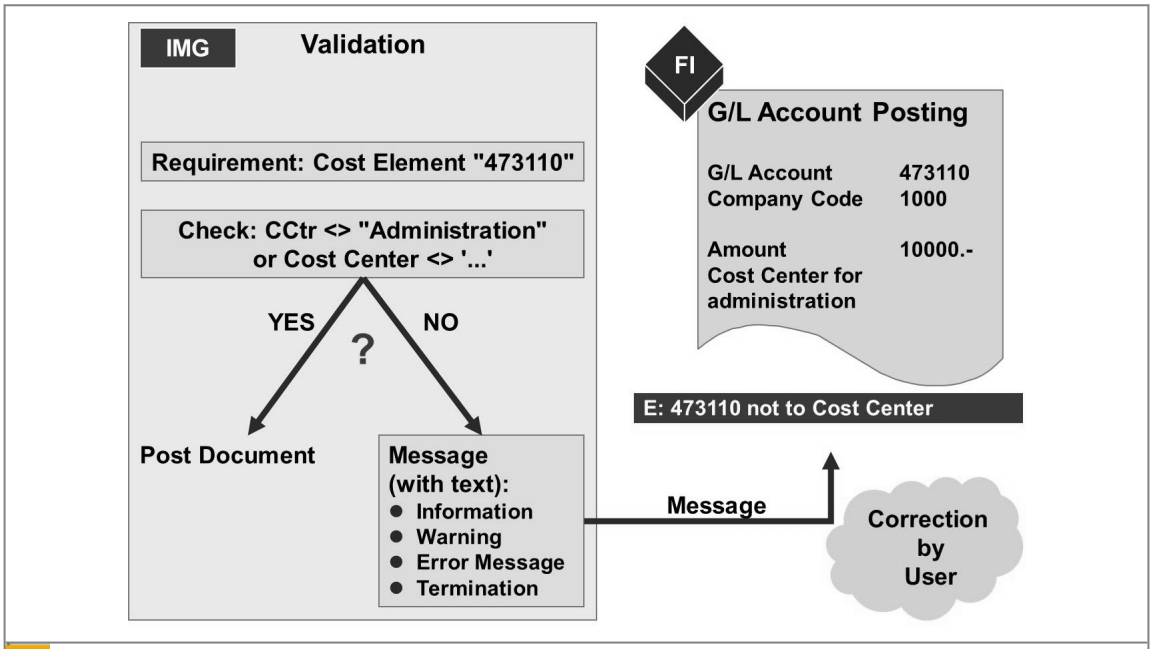

Figure 41: Validation

You can increase the accuracy of the Management Accounting data by using validation and substitution. In validation and substitution, the SAP system checks whether the data entered meets one or more of the conditions you defined. These checks take place during data entry, ensuring the posting of only valid data.

You create validations and substitutions for the controlling area and for a particular event.

An event is a particular point in transaction processing.

The following events have been defined for Management Accounting:

- The document row (0001) call-up point uses data from the Management Accounting document header (COBK) and Management Accounting coding block (COBL) structures. It controls postings in external accounting and in Management Accounting.
- The document header (0100) call-up point uses data from COBK and affects only manual Management Accounting postings, such as transfer postings or activity allocations.
- The "CO Internal Posting: Sender/Receiver" (0002) event is used only for Management Accounting internal postings and for checking sender receiver relationships in periodic allocations.

You use validation to carry out validity checks on objects, such as cost elements or cost centers. If the conditions you specified for executing business transactions are not met, the SAP system displays a user-defined message. This could be a warning, error, or information message, or the system may immediately stop posting the data.

How to Use Validations

Display the already created validation AC410. The following demonstration shows how to create a validation.

1. Display an already defined validation rule.
   a) Define a validation in Customizing for *Controlling* under *General Controlling → Account Assignment Logic → Define validation*.
   b) On the *Change View "Callup Points for Validation": Overview* screen, double-click *1000* in the *COAr* field.
   c) On the *Display Validation: XXXXX (Header data)* screen, in the *Validations* pane, choose *Expand* (if already available) for the *AC410* (or another) validation.
   d) Expand *Step 001* and choose the *Step 001* entry and explain the mode of operation of validations.
   e) For more details, choose *Prerequisite*, *Check*, and *Message* (of Step 001).
2. Define a validation.
   a) Create a validation in Customizing for *Controlling* under *General Controlling → Account Assignment Logic → Define validation*.
   b) On the *Change View "Callup Points for Validation": Overview* screen, double-click *1000* in the *COAr* field.
   c) On the *Change Validation* screen, choose the *Display <-> Change* pushbutton.
   d) Choose the *Create Validation* pushbutton.
   e) Enter **`VAL001`** in the *Validation name* field and enter, for example, Test Validation 001 in the *Validation Description* field and press ENTER.
   f) Choose the *Insert Step* pushbutton.
   g) Enter **`Account/Cost center validation`** in the *Description* field.
   h) On the *Validations* pane, click *Prerequisite* (of Step 001).
   i) On the *Table Fields* tab, double-click the *Coding Block* line.
   j) On the *Table Fields* tab page, choose the *Sort in Ascending Order* pushbutton.
   k) Choose the *Find* pushbutton.
   l) In the *Search Operand List* dialog box, enter **`cost center`** in the *Search Term* field and press ENTER.
      The system highlights the *Cost Center* line.
   m) Double-click the (highlighted) *Cost Center* line.

n) Choose the = pushbutton.

o) Choose the *Constant* pushbutton.

p) Enter **1200** in the appearing *Cost Center* field and press ENTER.

q) On the *Validations* pane, choose *Check* (of Step 001).

r) On the *Table Fields* tab, double-click the *Coding Block* line.

s) On the *Table Fields* tab page, choose the *Sort in Ascending Order* pushbutton.

t) Choose the *Find* pushbutton.

u) In the *Search Operand List* dialog box, enter **G/L Account** in the *Search term* field and press ENTER:

The system highlights the G/L line.

Explanation: "G/L" means G/L account...

v) On the *Table Fields* tab page, double-click *G/L* line.

Result: G/L is displayed in the top pane of the screen.

w) Choose the <> pushbutton.

x) Choose the *Constant* pushbutton, and enter **405000** in the *G/L Account* field.

y) Choose *Message* (of Step 001) and enter the following data:

Field Name or Data Type	Value
Message type	**E**
Message number	**001**
Message Variables 1	**COBL - HKONT**
Message Variables 2	**COBL - KOSTL**

z) Choose *Save*.

Choose several times the *Back* pushbutton until the *Change View "Callup Points for Validation: Overview* screen is displayed again.

3. Set the validation active.

a) On the *Change View "Callup Points for Validation": Overview* screen, enter the following data for controlling area 1000:

Field Name or Data Type	Value
Validation	**VAL001** (your newly created validation rule)
Active	**1** (Active)

b) Choose *Save*.

4. Enter a G/L account posting (partly).

a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.

b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

G/L Account	D/C	Amount in doc.Currency	Tax code	Cost Center
405000	Debit	1000	0I	1200

c) Press ENTER.

Note:
An error message appears.

Substitution

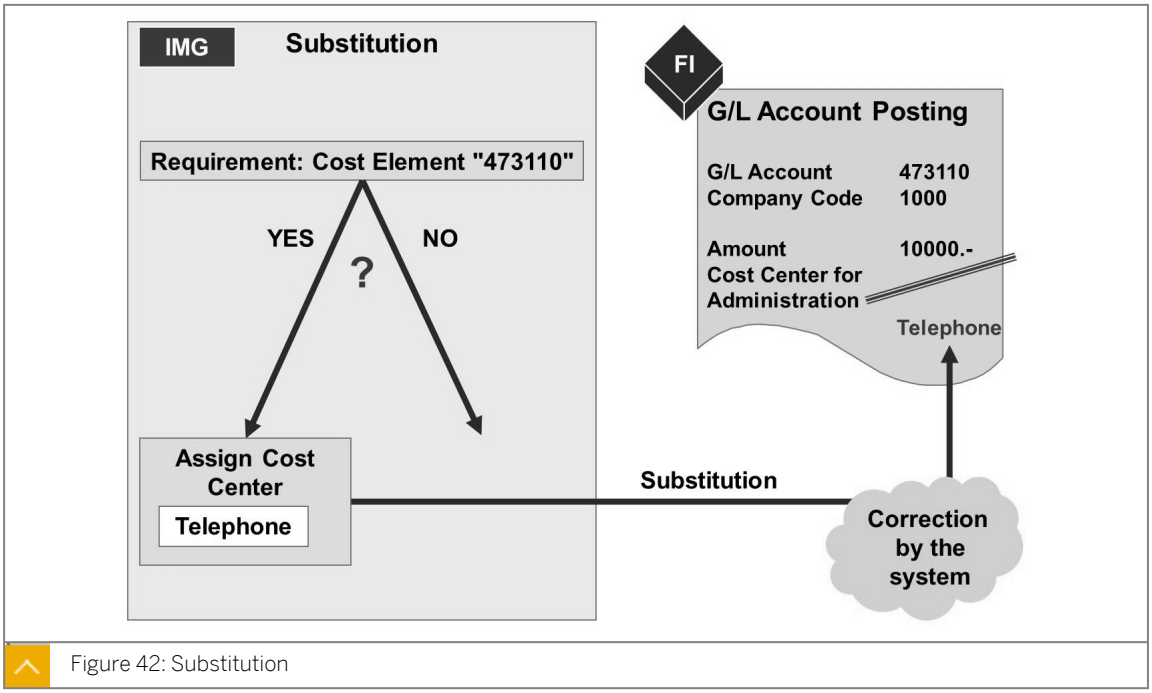

Figure 42: Substitution

You can also carry out validation checks when making substitutions. If your condition is met for a substitution, however, the SAP system substitutes the values with others you have defined without informing the user of this change.

An additional event, Order Event (0010), is defined for substitutions. You can use this only for collective processing of order master data.

If you have defined a substitution that contradicts a validation condition, the system informs you of this by displaying a message. Therefore, validation has priority or is stronger than substitution.

How to Use Substitution

Validation is one option for eliminating errors. Display the AC410 validation.

1. Explain substitution.
   a) Define a substitution in Customizing for *Controlling* under *General Controlling → Account Assignment Logic → Define substitution*.
   b) On the *Change View "Callup Points for Validation": Overview* screen, double-click *1000* in the *COAr* field.
   c) Choose *AC410* in the *Substitutions* pane.
   d) Choose *Step 001* and explain the substitution rule.

LESSON SUMMARY
You should now be able to:

- Explain default and automatic account assignment
- Draft the validation
- Draft the substitution

Unit 3
Lesson 4

Preparing Adjustment Postings

134

LESSON OVERVIEW
This lesson explains how to generate manual postings and prepare adjustment postings.

All transactions gathered in this lesson refer to two cost centers and are executed in Overhead Cost Controlling. They result in immediate movements of actual costs between the sender and receiver objects. Indicate the different reposting and allocations. Differentiate between repost and repost line items.

Business Example

Posting documents from Human Resource (HR) and Material Management (MM) are often very extensive. You want to devise an easy way to correct faulty account assignments in Management Accounting. For this reason, you require the following knowledge:

- An understanding of how to correct original postings made to incorrect cost centers

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Generate manual postings

Manual Postings

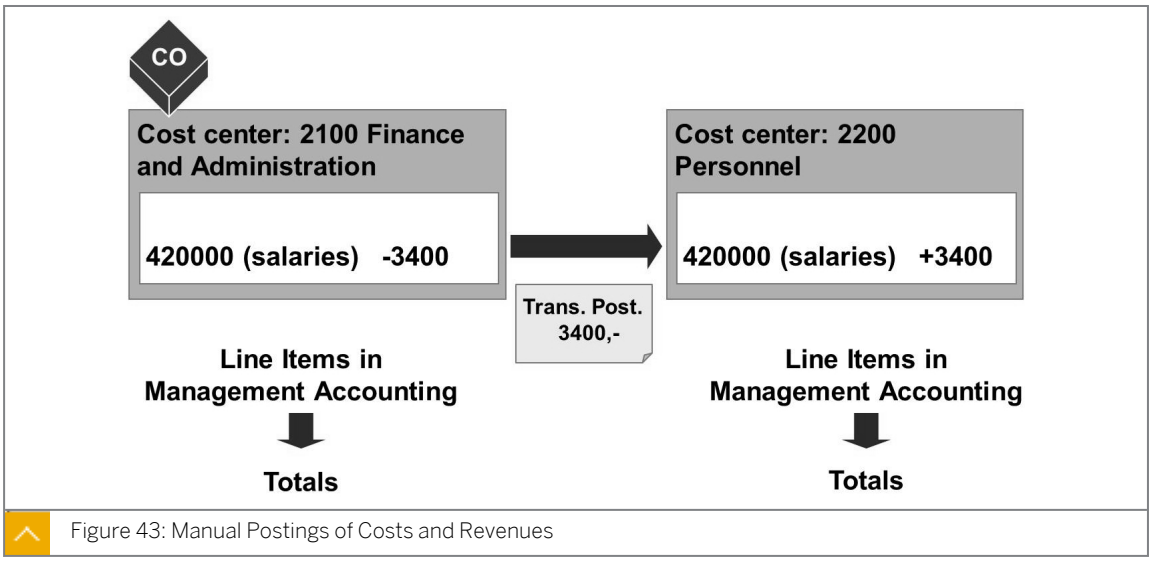

Figure 43: Manual Postings of Costs and Revenues

You can manually repost primary costs and revenues using event-based reposting. You use this function mainly to adjust (or correct) posting errors.

If you posted the initial transaction using an incorrect cost or revenue element, you have to always correct the transaction in the original application component to ensure reconciliation between external and internal accounting.

When you make an internal posting, you repost the primary costs to the original cost element and to a receiving cost object.The system does not make any sender check. In other words, the system does not check whether the costs you repost actually exist on the sending cost center. This means that negative costs may appear on the sending cost center.

The system documents the business transaction with line items on the sender side and receiver side.

You can use the system to make event-based repostings automatically. Following a collective posting in Financial Accounting that was assigned to a clearing cost center, you can use these automatic repostings to post the values in Management Accounting to the actual originators of the costs. For example, you can post the salary postings from the personnel department in their entirety to a clearing cost center, thus keeping the number of postings in Financial Accounting to a minimum. This summarized posting is passed to Management Accounting. For the payroll information to be useful to Management Accounting, however, the costs need to be assigned to the responsible cost centers. The reposting credits the clearing cost center and debits the originator of the costs by the appropriate amount.

Reposting Line Items

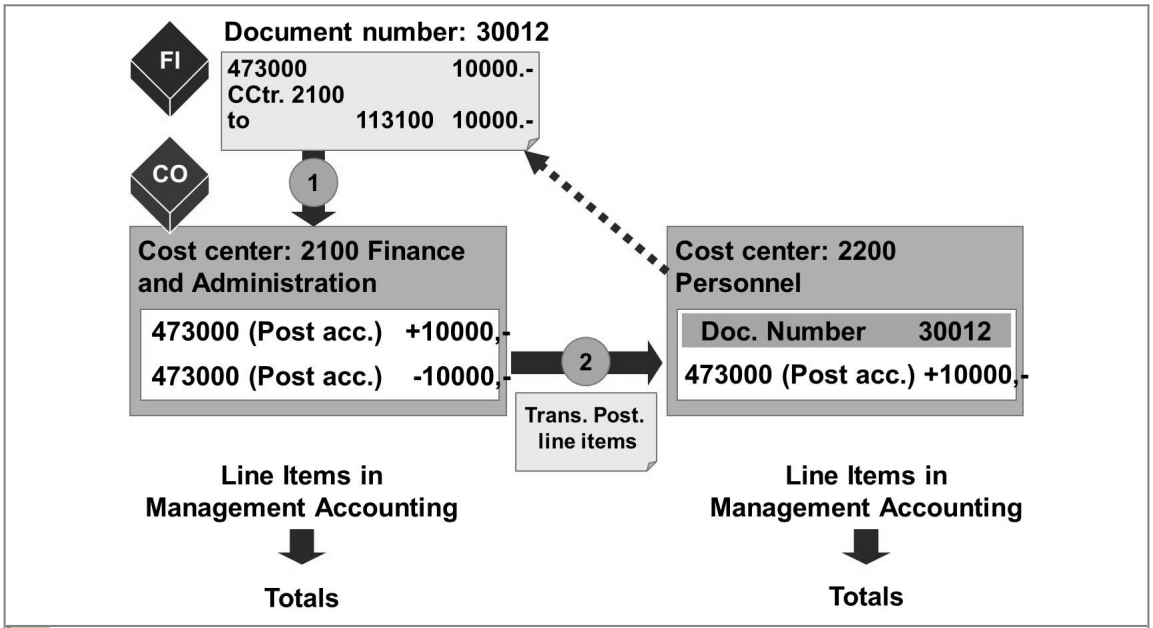

Figure 44: Reposting Line Items

The function for reposting line items enables you to repost specific line items from Management Accounting documents. The design of this function enables you to correct primary postings that you assigned to the wrong accounts. To do this, the Management Accounting document must contain a reference to the original Financial (FI) document.

Reposting line items is the equivalent of a reversal on the sender object.

You can also enter more than one receiver object.

Reposting line items creates Management Accounting documents that, unlike event-based repostings of costs, always contain a reference to the FI document. As a result, you can trace a line item reposting back to the original Financial Accounting document.

If you repost a line item in Management Accounting, the original account assignment object remains noted in the FI document. To correct the account assignment object in the FI document, you need to reverse the FI document. If you have already carried out a line item reposting in Management Accounting for this document, you will first need to reverse this reposting before you can reverse the document in FI.

How to Generate Manual Postings

Demonstrate the two options for reposting in Controlling (CO). In the first case, you repost without reference to an existing line item. In the second reposting, you refer to the just created line item in FI. Analyze the results in a report.

1. Manually repost cost.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Manual Reposting of Costs* → *Enter*.
   b) On the *Enter Manual Repostings of Primary Costs* screen, enter the following data:

CCtr(old)	Cost Elem.	Amount	CCtr(new)
2100	**420000**	**3400**	**2200**

   c) Choose *Save*.
2. Post a general ledger (G/L) document.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Document Entry* → *Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, post the following data:

G/L Account	D/C	Amount in doc.currency	Tax code	Cost Center
473000	**Debit**	**10000**	**0I**	**2100**
113100	**Credit**	**10000**		

   c) Choose *Save*.

Note:
Write down the document number.

3. Repost the line item.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Repost line Items* → *Enter*.
   b) On the *Enter Line Item Repostings: Document Row Selection* screen, enter the following data:

Field Name or Data Type	Value
Document Number	Generated in the above step

Field Name or Data Type	Value
Company Code	**1000**
Fiscal Year	Current year

c) Choose *Execute*.

d) On the *Enter Reposting of Line Items: List* screen, enter the following data for line item 1:

Field Name or Data Type	Value
Value TranCurr	**2000**
Acct Assgt1	**2200**

e) Choose *Post*.

4. Check the cost center reports and a related FI document (after line item reposting).

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	**1**
To Period	**12**
Plan Version	**0**
Cost Center	**2200**

c) Choose *Execute*.

d) On the *Cost Centers: Actual/Plan/Variance* screen, double-click the line item created through the repost line item.

e) In the *Select Report* dialog box, choose *Cost Centers: Actual Line Items*.

f) Choose *Confirm*.

g) On the *Display Actual Cost Line Items for Cost Centers* screen, choose *Environment* → *Source Document*.

h) On the *Display Reposting of Line Items: List* screen, display details for account *473000*.

Note:
Explain that a CO reposting does not update the FI document. The department manager in FI and CO has to ensure who is responsible for corrections of postings. One way is to cancel the original posting in FI; the other way is to repost the line item in CO.

Generate Manual Postings

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Business Example

Your project team has agreed to correct error postings in Management Accounting or Financial Accounting after discussion with the Financial Accounting department. You post a line item in Management Accounting to become familiar with the function and with the method of presenting the information. You would also like to check whether it is possible to reverse the document in Financial Accounting if the adjustment has already been made in Management Accounting.

Task 1

Repost the costs for office supplies (cost element 476000), which were assigned to the FI/CO Consulting cost center during the first exercise in this unit, to the Organization cost center.

1. Repost the line items for your document (refer to the document number you created in the exercise "Maintain Event-Based Postings") in company code 1000 and in the current fiscal year.

   Post the 07 (3,000.00 to cost center 301##) posting item to cost center 201## (Organization).

Task 2

Check the result of the reposting:

1. Enter the report *Cost Centers: Actual/Plan/Variance* for the current period and plan version 0. Execute the report for the receiver cost center 201## (Organization).
2. Display the actual line items for the cost centers in report row 476000 (Office supplies). Access the source document for the line item. Which cost center displays as the sender for cost element 476000 in the document?

   _____

   _____

   _____

3. How can you ensure that the correct receiver cost center, 201## (Organization), also displays on the Financial Accounting document?

   _____

   _____

   _____

Task 3

Carry out the following task.

1. Check whether it is possible to reverse the document in FI (reversal reason 01), even though the error posting was already corrected in CO.

Note:
The error message, “Reverse Management Accounting reposting document first” is displayed.

Task 4

Answer the following questions

1. When is it useful to correct an error posting in Financial Accounting and Management Accounting?

2. A staff member from the project team is less experienced in the reposting function than you are. You would like to know that a newly opened cost center has not yet been debited with primary costs. Is it still possible to repost costs from this cost center to another cost center? Is it possible to repost line items from this cost center?

Generate Manual Postings

139

Business Example

Your project team has agreed to correct error postings in Management Accounting or Financial Accounting after discussion with the Financial Accounting department. You post a line item in Management Accounting to become familiar with the function and with the method of presenting the information. You would also like to check whether it is possible to reverse the document in Financial Accounting if the adjustment has already been made in Management Accounting.

Task 1

Repost the costs for office supplies (cost element 476000), which were assigned to the FI/CO Consulting cost center during the first exercise in this unit, to the Organization cost center.

1. Repost the line items for your document (refer to the document number you created in the exercise "Maintain Event-Based Postings") in company code 1000 and in the current fiscal year.

   Post the 07 (3,000.00 to cost center 301##) posting item to cost center 201## (Organization).

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Repost Line Items* → *Enter*.

   b) On the *Enter Line Items Repostings: Document Row Selection* screen, enter the following data:

Field Name or Data Type	Value
Cost Center	**201##**
To	**301##**

   c) Choose *Execute*.

   d) On the *Enter Reposting of Line Items: List* screen, enter cost center **201##** for line item 11 in the *Acct Assgt1* field.

   e) Save your data.

Task 2

Check the result of the reposting:

1. Enter the report *Cost Centers: Actual/Plan/Variance* for the current period and plan version 0. Execute the report for the receiver cost center 201## (Organization).

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost center (values)	**201##**

c) Choose *Program* → *Execute*.

2. Display the actual line items for the cost centers in report row 476000 (Office supplies). Access the source document for the line item. Which cost center displays as the sender for cost element 476000 in the document?

---

a) On the *Cost Centers: Actual/Plan/variance* screen, choose the report row for cost element *476000*.

b) Double-click the report row.

c) In the *Select Report* dialog box, choose the *Actual Line Items* report.

d) On the *Display Actual Cost Line Items for Cost Centers* screen, choose the line item with the reposting amount *3000*.

e) Choose *Environment* → *Source Document* or double-click the report row.

3. How can you ensure that the correct receiver cost center, 201## (Organization), also displays on the Financial Accounting document?

You can ensure that the correct receiver cost center also displays on the Financial Accounting document by reversing the incorrectly assigned posting in FI and reposting to cost center 201##.

Task 3

Carry out the following task.

1. Check whether it is possible to reverse the document in FI (reversal reason 01), even though the error posting was already corrected in CO.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Document* → *Reverse* → *Individual Reversal*.

b) On the *Reverse Document: Header Data* screen, enter the following data:

Field Name or Data Type	Value
Document Number	See exercise "Maintain Event-Based Postings"
Company Code	**1000**
Fiscal Year	Current year
Reversal Reason	**01**

c) Save your data.

Note:
The error message, "Reverse Management Accounting reposting document first" is displayed.

Task 4

Answer the following questions

1. When is it useful to correct an error posting in Financial Accounting and Management Accounting?

   If you want the correct receiver cost center to display in the accounting document, you have to reverse the document in Financial Accounting; otherwise, you can repost the document in Management Accounting.

2. A staff member from the project team is less experienced in the reposting function than you are. You would like to know that a newly opened cost center has not yet been debited with primary costs. Is it still possible to repost costs from this cost center to another cost center? Is it possible to repost line items from this cost center?

   You can manually repost costs; *no check* on sender is required. You cannot repost line items because no line item is posted.

LESSON SUMMARY

You should now be able to:

- Generate manual postings

Unit 3
Lesson 5

Using Direct Activity Allocation

143

LESSON OVERVIEW

This lesson explains how to use direct activity allocation to measure, post, and allocate an organizational activity.

Explain direct activity allocation using an activity type with category 1. Reiterate the prerequisites to plan the activity type on the sender cost center. Also, explain the ability to repost a direct activity allocation. Reposting allows you the option to correct the previous period's activity allocation.

It is necessary to inform the participants about different screen variants, because the participants have to use a special one for orders.

Business Example

You want to enter all the (consulting) activities you provide for a customer to a cost object. You can use this to create the billing documents. For this reason, you require the following knowledge:

- An understanding of how to execute and maintain direct activity allocation

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Maintain direct activity allocation

Direct Activity Allocation

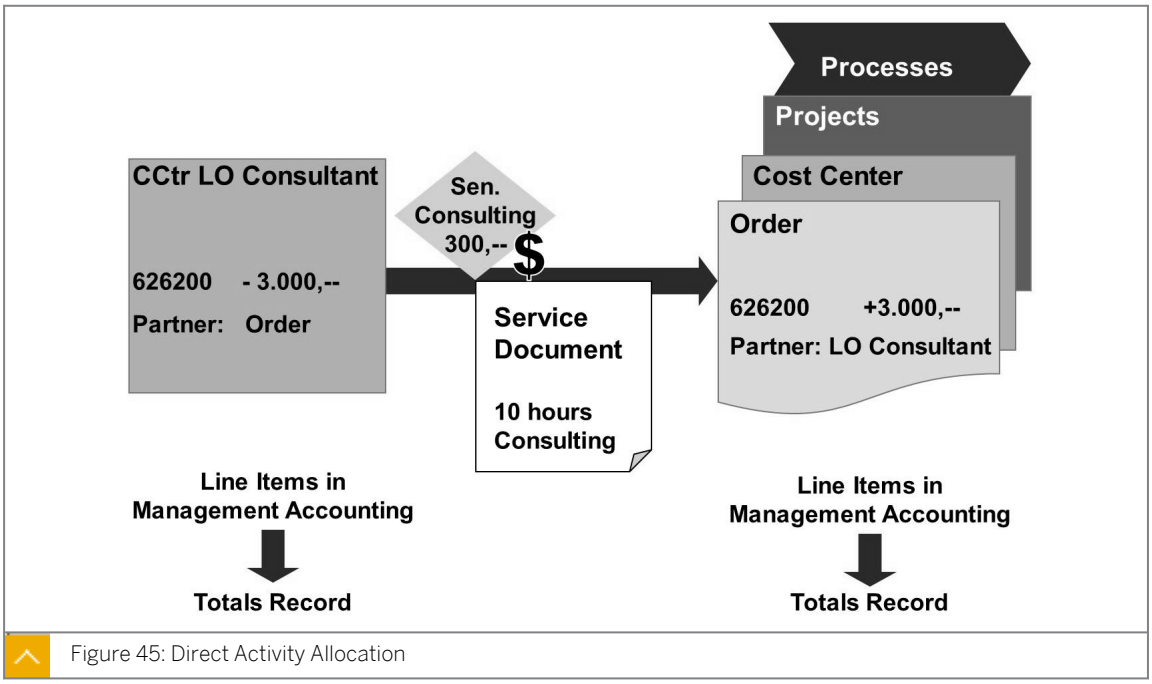

Figure 45: Direct Activity Allocation

Direct activity allocation deals with the measurement, posting, and allocation of an organizational activity.

You need to create the corresponding (measurable) tracing factors in the SAP system. These are known as activity types in Cost Center Accounting. To directly allocate the activity, create an activity type (activity type category 1 = manual entry, manual allocation).

If you want to enter a direct activity allocation, enter the cost center that provides the activity (sender cost center), the object that receives the activity (receiver), the type (activity type), and the quantity of the activity provided. Remember that only one cost center can be the sender of an internal activity allocation. The receiver can be any real Management Accounting object, such as a cost center, an order, or a project.

To allocate activities directly, you need to plan the activity output, which defines which cost centers are to provide which activity types.

During direct activity allocation, you can credit the sender cost center and debit the receiving cost objects. The debits and credits are made using a secondary cost element (category 43). Debiting and crediting are calculated based on the activity performed multiplied by the activity price.

As of enhancement package (EHP) 4, you have the option to maintain a different valuation date than the posting date to determine the price to be used.

This is particularly useful if you later want to repost an activity allocation from a previous period because it allows you to perform the reposting with the price that was applicable at that time. If you want to use the *Valuation Date* field, you have to activate it in Customizing.

The cost element used for direct allocation of internal activity is derived directly from the master data for the activity type. It is not possible to change the cost element in the allocation transaction.

Direct activity allocation is recorded by line item on both the sender side and the receiver side.

Reposting Direct Activity Allocation

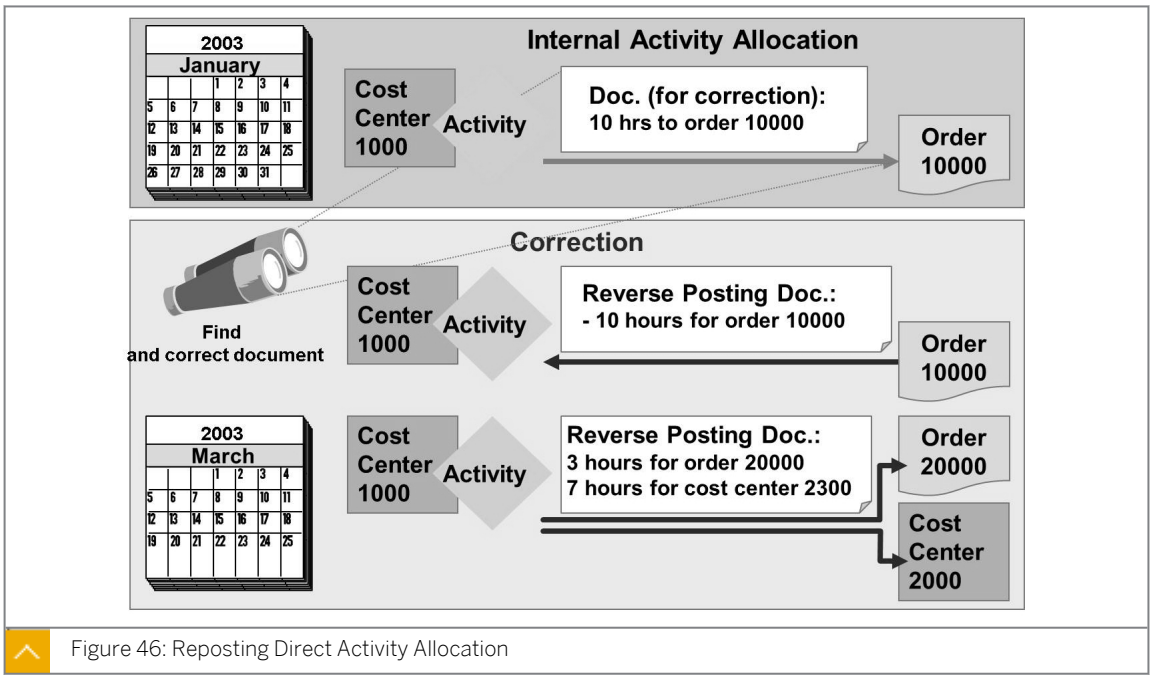

Figure 46: Reposting Direct Activity Allocation

You can use the reposting internal activity allocation to adjust posting fields.

You can use the search function to find specific documents.

The total quantity of the allocated activity must remain the same; however, you can allocate the quantities to different receivers.

You can make adjustments in periods, but not in the same period from which the document that needs adjusting originates. The fiscal year must remain the same.

You can repost the following documents for direct activity allocation:

- Documents entered manually in Cost Center Accounting
- Management Accounting documents for confirmations (from Production Planning and from Controlling)
- Management Accounting documents for time recording (from time sheet)

Reposting creates a reference, in the reposting document, to the Management Accounting source document.

How to Maintain Direct Activity Allocation

Show how the direct activity allocation deals with the measurement, posting, and allocation of an organizational activity.

1. Perform direct activity allocation.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Activity Allocation* → *Enter*.

b) On the *Enter Direct Activity Allocation* screen, enter the following data:

Send. CCtr.	SAtyTyp	Rec. Order	Quantity
30100	**S00**	**Cons.Comp.A**	**10**

c) Choose *Post*.

2. Execute the report for cost center 30100 and cost elements 600000 to 699999.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**30100**

c) For the cost element, enter **600000** in the *Or value(s)* field and **699999** in the *to* field.

d) Choose *Execute*.

e) On the *Cost Centers: Actual/Plan/Variance* screen, choose any of the line item report and display the real-time integration and the document splitting that resulted from the activation of the new General Ledger (G/L) Accounting.

f) On the *Display Actual Cost Line Items for Cost Centers* screen, choose *Environment* → *Accounting Documents*.

Note:
Layout /AC999 clearly shows the cost center and the profit center. In the G/L view, the system splits the documents by profit center.

Unit 3
Exercise 15

Maintain Direct Activity Allocation

147

Business Example

In your project team, you have agreed that the consultants who work for a company are to directly debit the cost objects set up for time and expense recording, once a week. For each company customer, the CO-OPA team (overhead cost orders) has already set up an internal order as a cost object. On this internal order, you can analyze to what extent each company has used a consulting activity from the consulting department.

Debit the cost objects to the corresponding consultant activities.

Task 1

The consultants enter the number of consulting hours that they have worked for different projects.

1. The internal orders that already exist in the system act as cost collectors (consulting company A and consulting company B). The consultants normally enter their own activity, and thus trigger direct activity allocation.

   For test purposes, enter the consulting activity for the consultants, using today's date in version 0, with a screen variant order. Post the following data in the list entry:

Cost Ctr (Sender)	Acty Type	Order (Receiver)	Quantity
301## (FI/CO Consulting)	J##	Cons. A	800
301## (FI/CO Consulting)	S##	Cons. A	1000
302## (LO Consulting)	J##	Cons. B	600
302## (LO Consulting)	S##	Cons. B	800

2. Display all the screen variants for direct activity allocation again in the match code. Why is the sender category never mentioned in the screen variant name, but the receiver object is?

Task 2

Check the postings (for direct activity allocation) in the information system of Cost Center Accounting.

1. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and plan version 0. Execute the report in cost center 301## (FI/CO Consulting).
2. How will you display the allocated quantities?

   _____

   _____

   _____

3. Display the actual line items for cost centers for the report row in secondary cost element 6262## (senior consulting ##) or 6261## (junior consulting ##). Switch to the *Secondary costs: Activity allocation* layout.

   _____

   _____

   _____

4. Stay in the line item display, go to the accounting documents, and analyze Financial Accounting document that the direct activity allocation generated.

   _____

   _____

   _____

5. To obtain an overview of all the prices, call the *Cost Centers: Activity Prices* report for cost center group B30## in version 0 for all periods of the current fiscal year.

Maintain Direct Activity Allocation

149

Business Example

In your project team, you have agreed that the consultants who work for a company are to directly debit the cost objects set up for time and expense recording, once a week. For each company customer, the CO-OPA team (overhead cost orders) has already set up an internal order as a cost object. On this internal order, you can analyze to what extent each company has used a consulting activity from the consulting department.

Debit the cost objects to the corresponding consultant activities.

Task 1

The consultants enter the number of consulting hours that they have worked for different projects.

1. The internal orders that already exist in the system act as cost collectors (consulting company A and consulting company B). The consultants normally enter their own activity, and thus trigger direct activity allocation.

   For test purposes, enter the consulting activity for the consultants, using today's date in version 0, with a screen variant order. Post the following data in the list entry:

Cost Ctr (Sender)	Acty Type	Order (Receiver)	Quantity
301## (FI/CO Consulting)	**J##**	**Cons. A**	**800**
301## (FI/CO Consulting)	**S##**	**Cons. A**	**1000**
302## (LO Consulting)	**J##**	**Cons. B**	**600**
302## (LO Consulting)	**S##**	**Cons. B**	**800**

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Activity Allocation* → *Enter*.

   b) On the *Enter Direct Activity Allocation* screen, enter the following data:

Field Name or Data Type	Value
Doc. Date	Current date
Version	**0**
Postg Date	Current date
Scrn variant	**Order**

Field Name or Data Type	Value
Input Type	**Individual Entry**

c) In the *Document Item* pane, enter the following data:

Cost Ctr (Sender)	Acty Type	Order (Receiver)	Quantity
301## (FI/CO Consulting)	**J##**	**Cons. A**	**800**
301## (FI/CO Consulting)	**S##**	**Cons. A**	**1000**
302## (LO Consulting)	**J##**	**Cons. B**	**600**
302## (LO Consulting)	**S##**	**Cons. B**	**800**

d) Choose *Confirm*.

e) Save your data.

2. Display all the screen variants for direct activity allocation again in the match code. Why is the sender category never mentioned in the screen variant name, but the receiver object is?

---

a) On the *Enter Direct Activity Allocation* screen, position your cursor in the *Scrn variant* field.

b) Expand the list of possible entries.

c) You cannot select the sender category on the screen variant because only cost centers can allocate activities.

Task 2

Check the postings (for direct activity allocation) in the information system of Cost Center Accounting.

1. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and plan version 0. Execute the report in cost center 301## (FI/CO Consulting).

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following values:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**301##**

c) Choose *Program* → *Execute*.

d) On the *Cost Centers: Actual/Plan/Variance* screen, choose *Goto* → *Position* → *Pages*.

e) In the *Go to Page* dialog box, enter **3** in the *Goto page* field.

2. How will you display the allocated quantities?

---

a) Page down to display the allocated quantities.

3. Display the actual line items for cost centers for the report row in secondary cost element 6262## (senior consulting ##) or 6261## (junior consulting ##). Switch to the *Secondary costs: Activity allocation* layout.

---

a) Choose the report row with cost element *6262##*.

b) Double-click the report row.

c) In the *Select Report* dialog box, choose the *Actual Line Items* report.

d) On the *Display Actual Cost Line Items for Cost Center* screen, choose *Settings* → *Layout* → *Choose*.

e) In the *Choose layout* dialog box, choose *Secondary costs: Activity allocation*.

4. Stay in the line item display, go to the accounting documents, and analyze Financial Accounting document that the direct activity allocation generated.

---

a) On the *Display Actual Cost Line Items for Cost Center* screen, choose any of the line items.

b) Choose *Environment* → *Accounting Documents*.

Note:
The Financial Accounting document was generated as a result of the real-time integration of the new G/L Accounting.

5. To obtain an overview of all the prices, call the *Cost Centers: Activity Prices* report for cost center group B30## in version 0 for all periods of the current fiscal year.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Prices* → *Cost Centers: Activity Prices*.

   b) On *Activity Type Price Report: Initial* Screen, enter the following data:

Field Name	Value
Cost Center Group	**B30##**
Activity type(s)	**J##**
To (Activity type(s))	**S##**
Version	**0**
Fiscal Year	Current year
Period from	Current period
Period to	Current period
Price unit	**1**

   c) Choose *Program* → *Execute*.

LESSON SUMMARY

You should now be able to:

- Maintain direct activity allocation

Learning Assessment

155

1. You can define document number intervals for Management Accounting documents independently of the fiscal year.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

2. _____ can be allocated or settled with other controlling objects.

   Choose the correct answer.

   ☐ A Statistical postings

   ☐ B Real postings

3. Statistical postings are entered for the cost element.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

4. The Management Accounting posting is a one-sided entry, since only the profit and loss statement's postings are passed to Management Accounting.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

5. If you specify a real order and a cost center in the posting row, the real posting is made for the cost center.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

6. For reporting, all the line items entered for business transactions are automatically saved in the totals records.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

7. By using interactive information in cost center reports, you can move from the line items to the corresponding source documents.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

8. The SAP system provides you with standardized _____.

   Choose the correct answer.

   ☐ A structure

   ☐ B organizational unit

   ☐ C layouts

   ☐ D format

9. Which function is useful when creating a report in the background from a cost center group?

   Choose the correct answer.

   ☐ A Static

   ☐ B Variation

   ☐ C Dynamic

   ☐ D Logical

10. You enter the default account assignment in the cost element master record.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

11. Whether automatic or default, account assignments are default values that cannot be overwritten in the application.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

12. The assignment objects defined for automatic account assignments take priority over the additional account assignments for the default account assignment.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

13. Validation has priority or is stronger than substitution.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

14. You can carry out a sender check for the “Reposting of Line Items” transaction.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

15. The reposting credits the clearing cost center and debits the originator of the costs by the appropriate amount.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

16. If you have already carried out a line item reposting in Management Accounting for a document, you need not reverse this reposting before you can reverse the document in FI.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

17. The internal order can be the sender of a direct activity allocation.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

18. The system requires the activity type for the direct activity allocation.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

19. Only one cost center can be the sender of an internal activity allocation.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

20. The cost element used for the direct allocation of internal activity is directly derived from which of the following?

    Choose the correct answer.

    ☐ A Activity type master

    ☐ B Cost center master

    ☐ C Internal order master

    ☐ D G/L account

Learning Assessment - Answers

159

1. You can define document number intervals for Management Accounting documents independently of the fiscal year.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. _____ can be allocated or settled with other controlling objects.

   Choose the correct answer.

   [ ] A Statistical postings

   [X] B Real postings

3. Statistical postings are entered for the cost element.

   Determine whether this statement is true or false.

   [ ] True

   [X] False

4. The Management Accounting posting is a one-sided entry, since only the profit and loss statement's postings are passed to Management Accounting.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

5. If you specify a real order and a cost center in the posting row, the real posting is made for the cost center.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

6. For reporting, all the line items entered for business transactions are automatically saved in the totals records.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

7. By using interactive information in cost center reports, you can move from the line items to the corresponding source documents.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

8. The SAP system provides you with standardized _____.

   Choose the correct answer.

   - [ ] A structure
   - [ ] B organizational unit
   - [x] C layouts
   - [ ] D format

9. Which function is useful when creating a report in the background from a cost center group?

   Choose the correct answer.

   - [ ] A Static
   - [x] B Variation
   - [ ] C Dynamic
   - [ ] D Logical

10. You enter the default account assignment in the cost element master record.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

11. Whether automatic or default, account assignments are default values that cannot be overwritten in the application.

    Determine whether this statement is true or false.

    [ ] True

    [X] False

12. The assignment objects defined for automatic account assignments take priority over the additional account assignments for the default account assignment.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

13. Validation has priority or is stronger than substitution.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

14. You can carry out a sender check for the “Reposting of Line Items” transaction.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

15. The reposting credits the clearing cost center and debits the originator of the costs by the appropriate amount.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

16. If you have already carried out a line item reposting in Management Accounting for a document, you need not reverse this reposting before you can reverse the document in FI.

Determine whether this statement is true or false.

- [ ] True
- [x] False

17. The internal order can be the sender of a direct activity allocation.

Determine whether this statement is true or false.

- [ ] True
- [x] False

18. The system requires the activity type for the direct activity allocation.

Determine whether this statement is true or false.

- [x] True
- [ ] False

19. Only one cost center can be the sender of an internal activity allocation.

Determine whether this statement is true or false.

- [x] True
- [ ] False

20. The cost element used for the direct allocation of internal activity is directly derived from which of the following?

Choose the correct answer.

- [x] A Activity type master
- [ ] B Cost center master
- [ ] C Internal order master
- [ ] D G/L account

UNIT 4 Period-End Closing

UNIT OBJECTIVES

- Evaluate the accrual calculation
- Enter statistical key figures
- Maintain periodic reposting

- Draft the distribution cycle
- Maintain the assessment cycle
- Obtain an overview of cycle header
- Work with the allocation structure
- Work with indirect activity allocation
- Use the period lock
- Outline the benefits of new General Ledger Accounting

Evaluating the Accrual Calculation

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LESSON OVERVIEW

This lesson explains how to evaluate the accrual calculation.

Explain the accrual calculation using the overhead percentage method. You can use the percentage method, if the accrued costs can be calculated as surcharge on the cost element basis. To calculate accrued costs in dependency of an operating rate, you can use the target = actual calculation. This method requires activity-dependent planning in fixed and variable portions. If your accrued costs are a fixed amount, you can use the target = actual method and plan activity-independent fixed costs only. The calculation transfers these planned fixed costs to actual. For that reason, you can call it plan = actual method of accrual calculation.

Describe the advantage of using the accrual calculation using examples for accrued costs. The practical application of actual imputed cost calculation is sometimes hard for participants in some countries to understand. In general, you can accomplish the same results with accruals on the Financial Accounting side. Point out that from a planning standpoint this is how you may need to plan accruable expenses. In many ways both features accomplish similar results. The main difference is that the overhead percentage method calculates on a variable base.

Business Example

To prevent periodic cost fluctuations in Cost Center Accounting, you should distribute irregular expenses to the relevant periods. You can do this using either the percentage method or the target = actual method. For this reason, you require the following knowledge:

- An understanding of how to evaluate accrual calculation
- An understanding of how to maintain accrual calculation

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Evaluate the accrual calculation

Accrual Calculation

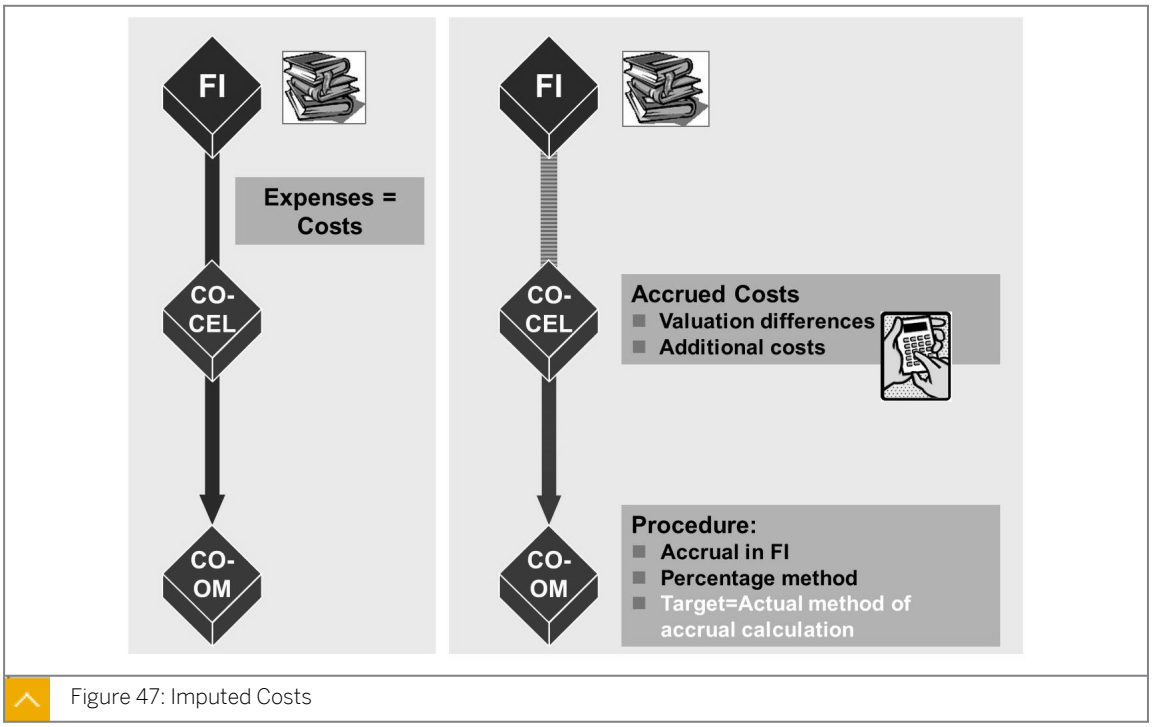

Figure 47: Imputed Costs

The value of all goods and services used is recorded as an expense for each period.

By contrast, the costs of all used goods and services that are incurred during the creation of your own (typical) business activity are recorded as costs for each period.

The non operating expense are not recorded in Management Accounting as costs. Accrued costs do not have a corresponding expense in Financial Accounting. They are only accrued for cost-accounting purposes.

The different types of accrual costs are as follows:

- Valuation differences, which have corresponding expenses of a difference amount (for example, cost-accounting depreciation, imputed interest, and so on)
- Additional costs, which do not have a corresponding expense (for example, management salary, imputed rents, and so on)

The SAP system provides the following methods for you to enter accrued costs:

- Percentage method
- Plan = actual procedure
- Target = actual procedure

To prevent periodic cost fluctuations in Cost Center Accounting, you should distribute irregular expenses to the relevant periods. This business transaction is the accrual calculation.

In SAP ERP, you can generate periodic postings automatically using the accrual engine. You no longer need recurring entry documents with fixed values. Basic data that identifies what is to be accrued is entered in the accrual engine. The accrual engine then calculates the accruals and generates the required periodic postings.

For example, you carry out accruals in Financial Accounting when you want to create monthly balance sheets. Alternatively, you carry out an accrual only in Management Accounting. Calculating accrual results in accrued costs because they have corresponding expenses based on the amount.

Percentage Method

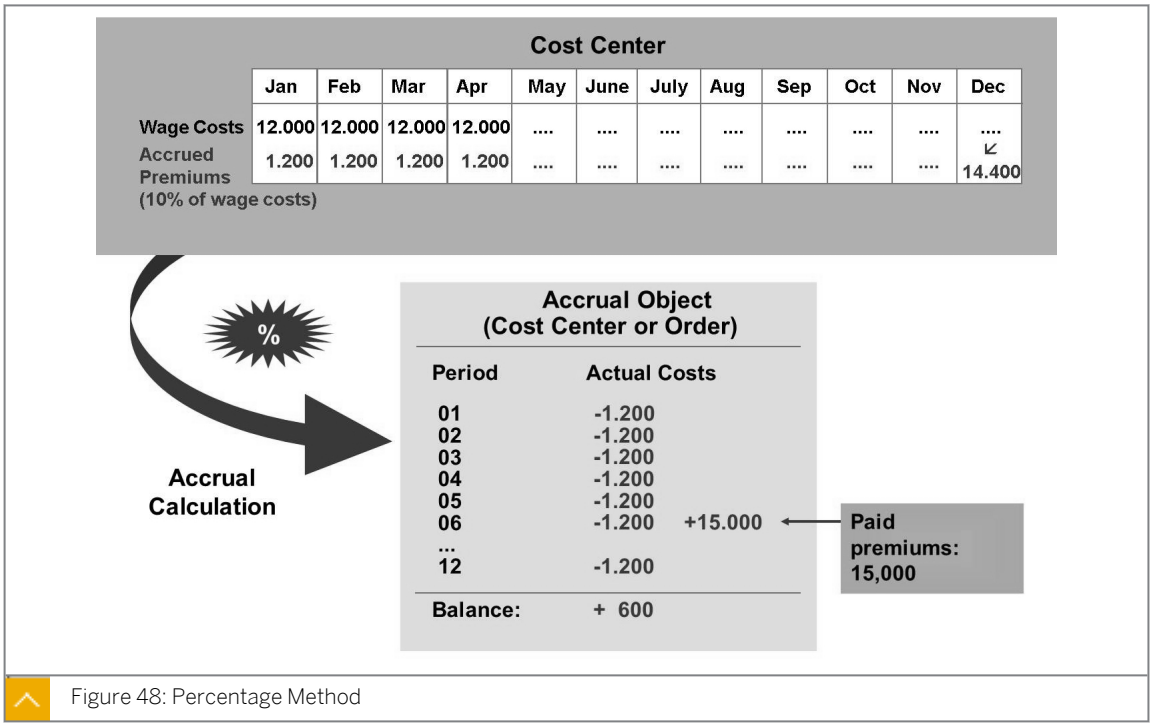

Figure 48: Percentage Method

To calculate accrued costs, use the percentage method. The calculation is based on a percentage overhead, which is related to a cost element or a cost element group.

Unlike accrual calculation with a recurring entry in Financial Accounting, this method has the advantage that the accrued costs are calculated using the actual costs. The percentage method is useful, for example, for accrual calculations for labor costs relevant to salaries, such as bonuses.

When you calculate an accrual, the system debits the cost centers with the accrual cost amounts. At the same time, a user-defined accrual object (cost center or internal order) is credited. The actual costs that arise are also posted to the accrual object, so all of the balances that exist between expenses in Financial Accounting and accrued costs in Management Accounting are calculated, analyzed, and settled in Profitability Analysis.

You create a primary accrual cost element (cost element category = 3) to process the accrual calculation.

Definition of the Percentage Method

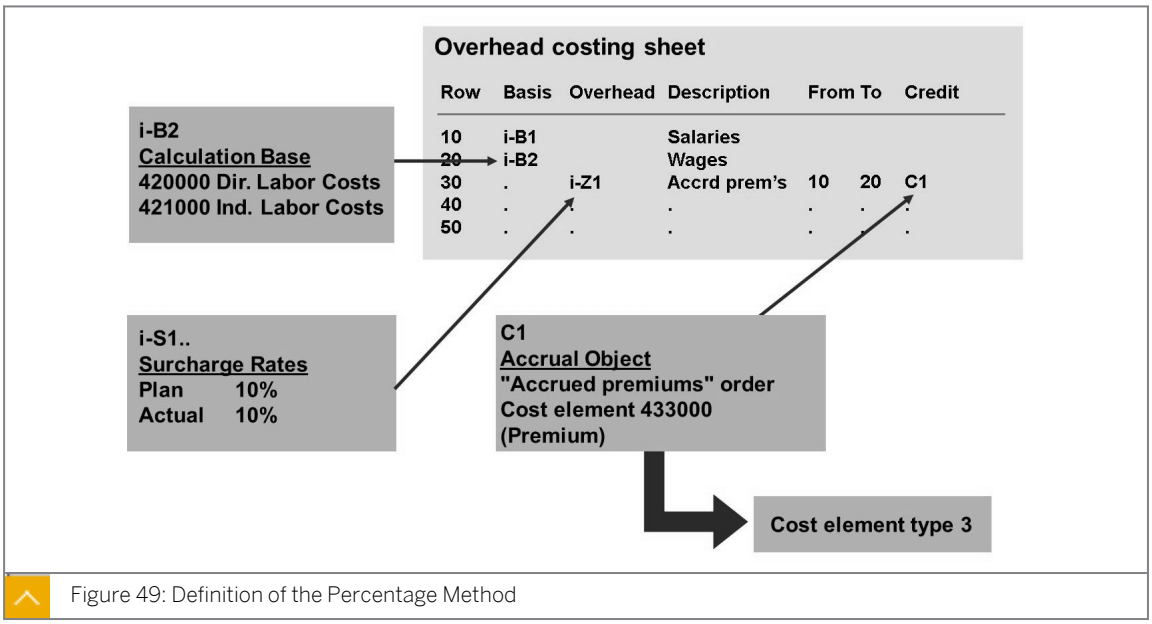

Figure 49: Definition of the Percentage Method

You can create an overhead structure to define the accrual calculation.

You need to store the following keys for the accrual calculation:

- Basis components

  Based on which cost element(s) do you want overhead surcharges to be levied?

- Overhead

  How high should the overhead percentage be?

- Credit

  Under which cost element do you want the overhead to be posted? Which cost center or internal order (accrual object) do you want to credit?

If you assign dependencies to the overhead key, you can specify conditions under which the overhead is calculated for a cost center. Depending on the cost element, you can, for example, post different overheads to different cost centers. You can add standard SAP system dependencies to your own user-defined dependencies.

In Customizing, you can assign an overhead structure within a client to any controlling area. This assignment is made based on validity time periods, although you can change the assignment at any point in time.

You can have one overhead structure for actual accrual calculations and one for each version for planned accrual calculation in your controlling area for any period of time required.

Target = Actual Method of Accrual Calculation

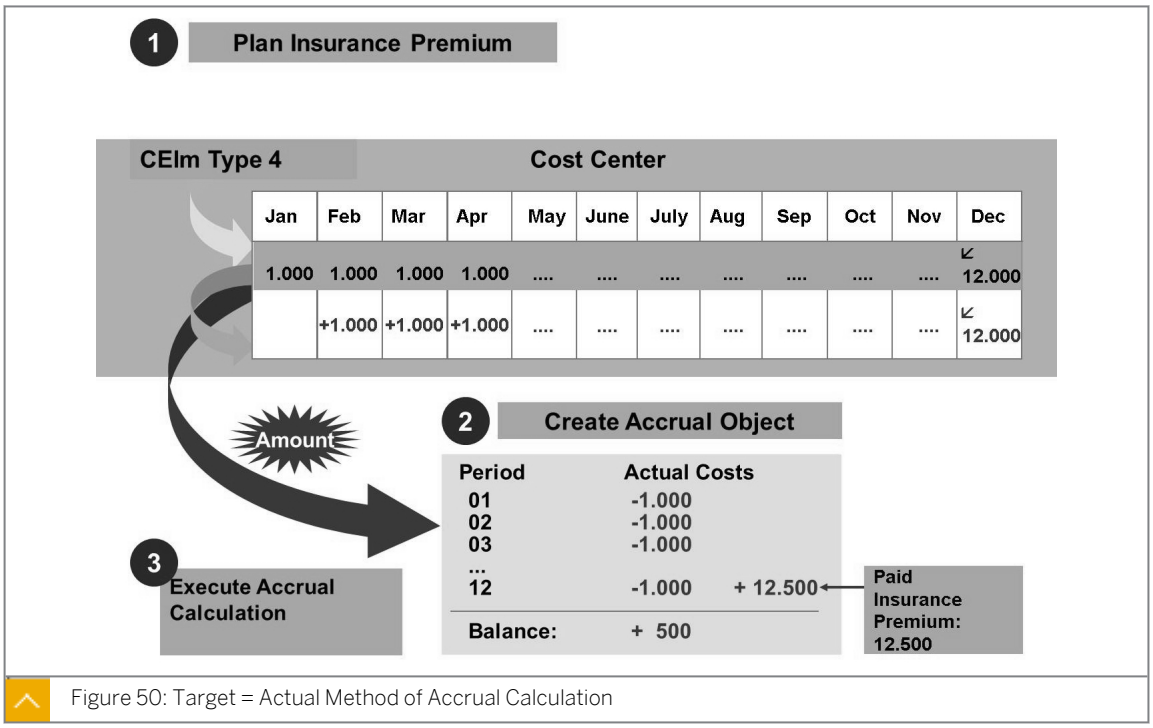

Figure 50: Target = Actual Method of Accrual Calculation

You use the target=actual method to calculate accrual costs that are activity-dependent and activity-independent, but for which the percentage method cannot be used. For example, you cannot find a cost element to define the overhead rates.

Plan your primary costs on the cost center for the time period in which you want to calculate accrual. The system enters the planning values in the fields for actual values during the accrual calculation.

Similar to the percentage method, an accrual object (cost center or internal order) collects the credits. In Customizing, you need to define only the credit object and validity period of the affected cost elements.

You use cost element category 4 to plan under a primary cost element (accrued cost element/target = actual).

At the same time, you use the accrual transaction in the menu to start accrual calculation (the percentage and target = actual method).

If you planned activity-dependent accrual costs, the system includes the operating rate of the cost center when the planning values are transferred to the actual data. If, for example, your operating rate in the actual data is of what is that originally planned, the system calculates accrual for the doubled plan costs in the actual data. For accrued costs that are planned independently of activity, the operating rate of the cost center is not included or is set at 100%. This means that the planning values are transferred, unchanged, to the actual data. The accrual of planned primary costs that are independent of activity can thus also be regarded as a plan = actual method of accrual calculation.

How to Use the Accrual Calculation

Show an existing overhead structure, execute an accrual calculation, and create a new overhead structure (optional).

1. Check an existing overhead structure.
   a) Maintain the overhead structure in Customizing for *Controlling → Cost Center Accounting → Actual Postings → Period-End Closing → Accrual Calculation → Percentage Method → Maintain Overhead Structure*.
   b) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Overview* screen, expand *Overhead structure ID-EU2* to display the valid overhead structure in *Controlling Area 1000*.
2. Check a cost center report for posted values.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information system → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Plan/Actual/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From period	Current period
To period	Current period
Plan Version	**0**
Cost Center	**30100**

   c) On the *Cost Centers: Actual/Plan/Variance* screen, double-click cost element *420000*.
   d) In the *Select Report* dialog box, choose *Cost Centers: Actual Line Items*.
   e) On the *Display Actual Cost Line Items for Cost Centers* screen, display a G/L account posting for cost element 420000, with an amount of 1,000.
3. Execute the accrual calculation for cost center 30100 in the current period.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Accrual Calculation*.
   b) On the *Actual Accrual calculation for Cost Centers* screen, enter the following data:

Field Name or Data Type	Value
Cost center	**30100**
Period	Current period
Fiscal Year	Current year
Detail Lists	Select

   c) Choose the *Execute* pushbutton.
   d) Choose *Goto → Debits*.
   e) Choose the *Overhead Rates* pushbutton.

Note:
The system calculates several overhead postings to be posted using various cost elements.

4. Review the cost center report after executing accrual calculation.
   a) On the *Cost Centers: Actual/Plan/Variance* screen, choose *Report* → *Refresh*.

Note:
You can review the result either in a line item report or in a totals value report.

5. Create and maintain the overhead structure.
   a) Maintain the overhead structure in Customizing for *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Period-End Closing* → *Accrual Calculation* → *Percentage Method* → *Maintain Overhead Structure*.
   b) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Overview* screen, choose the *Create Overhead Structure* pushbutton.
   c) In the *Create Overhead Structure* dialog box, enter the following data:

Field Name or Data Type	Value
Overhead structure	**ID-EU3**
Description	**Country Specific**

   d) Choose the *Save* pushbutton.
   e) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Detail* screen, enter the following data:

Row	Base	O/H rate	Description	Fr.	To	Credit
010	**B001**		**Base for Bonus**			
020		**Z001**	**Surcharge Bonus**	**010**	**010**	**C01**
030			**Total**	**010**	**020**	

   f) Press ENTER.
   g) Choose *Save*.
   h) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Overview* screen, choose *Overhead structure ID-EU-3*.
   i) Choose the *Select Assignments* pushbutton.
   j) In the *Select Assignments* dialog box, enter **1000** in the *Controlling Area* field.

k) Select *Actual accrual*.

l) Choose the *Continue* pushbutton.

m) On the *Maintain CO-OM Accrual Calculation: Actual Assignments* screen, enter the following data in the blank field:

Valid from	Valid to	Overhead Structure
1-2012	**12-2020**	**ID-EU3**

Note:
You must use a validity period that is different from any other overhead structure, or the system will recognize an overlap and give you an error message. Be aware that you can change validity periods of other costing sheets.

n) Choose the *Save* pushbutton.

o) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Overview* screen, choose *Goto → Choose Overhead Structure*.

6. Define the calculation base, the surcharge rates, and so on.

a) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Detail* screen, double-click *B001*.

b) On the *Maintain CO-OM Accrual Calculation: Calculation base Detail* screen, enter **420000** in the *From cost element* field.

c) Choose the *Save* pushbutton.

d) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Detail* screen, double-click *Z001*.

e) On the *Maintain CO-OM Accrual Calculation: Overhead Controlling Area/Overhead* screen, for company code 1000, enter **10** in the *Plan Overhead* and *Act. Overhead* fields valid for the current year.

f) Enter **12** for company code *2000* to show that you can define different surcharge rates for the dependency you have chosen.

g) Choose the *Save* pushbutton.

h) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Detail* screen, double-click *C01*.

i) On the *Maintain CO-OM Accrual Calculation: Credit Detail* screen, enter the following data:

CoCode	Valid to	Cost Elem.	Order	Business Area
1000	**12-2012**	**430000**	**9AEUDE8000_P**	**8000**

j) Choose the *Save* pushbutton.

Note:
Now you can execute this new accrual calculation for a cost center in business area 8000.

Unit 4
Exercise 16

Use the Accrual Calculation

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Business Example

The project team has not decided whether it wants the accrual of salary-related costs to be calculated in Financial Accounting or Management Accounting. You will help with the decision making and explain the operation of the percentage method to the other team members.

Explain accrual calculation and describe how an overhead structure is created.

Task 1

Describe the accrual/deferral procedure.

1. Define the term “base cost element”.

2. What three entries do you have to make to define the overhead structure completely?

3. Why do you need to define an accrual object?

4. Do you have to create an overhead structure for every company code?

Task 2

Solve the following tasks:

1. Examine the overhead structure ID-EU2, which is assigned to the controlling area CO Europe (1000) for the actual accrual.
2. Identify the bases that were assigned to this overhead structure, as well as the cost elements they contain.

Field Name or Data Type	Value
Basis Components	
Cost Elements	

3. What is the perceptual surcharge for the overtime salary line for company code 1000?

4. What is the accrued costs type for the line overtime salary for company code 1000, business area 8000 (external services)? Name the credit object type and the name of the accrual object.

5. Would overtime salaries be accrued based on the actual postings that have already been made to your cost centers?

Unit 4
Solution 16

Use the Accrual Calculation

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Business Example

The project team has not decided whether it wants the accrual of salary-related costs to be calculated in Financial Accounting or Management Accounting. You will help with the decision making and explain the operation of the percentage method to the other team members.

Explain accrual calculation and describe how an overhead structure is created.

Task 1

Describe the accrual/deferral procedure.

1. Define the term “base cost element”.

   The cost element serves as the calculation basis for allowances.

2. What three entries do you have to make to define the overhead structure completely?

   Base cost elements, overhead rates, and accrual objects

3. Why do you need to define an accrual object?

   To credit a cost center periodically using an accrual cost element, you must specify an accrual object as a recipient for the offsetting entry. This accrual object in Management Accounting is also a debit object in Financial Accounting because the actual (one-time) expense posting is assigned to the accrual object. As a result, the periodic accruals in Management Accounting are balanced by the posting to an expense account in Financial Accounting on the accrual object.

4. Do you have to create an overhead structure for every company code?

   No, an overhead structure is assigned to a controlling area. You can create an overhead structure for the actual accrual or per planned version. This structure can then be assigned to the controlling area.

Task 2

Solve the following tasks:

1. Examine the overhead structure ID-EU2, which is assigned to the controlling area CO Europe (1000) for the actual accrual.

a) Maintain overhead structure in Customizing for *Controlling → Cost Center Accounting → Actual Postings → Period-End Closing → Accrual Calculation → Percentage Method → Maintain Overhead Structure*.

b) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. Overview* screen, choose *Goto → CO Area Overview*.

c) On the *Maintain CO-OM Accrual Calculation: CO Area Assignments* screen, expand the *Actual Accrual* calculation node in controlling area 1000.

d) Place the cursor on the current actual accrual calculation.

e) Choose *Goto → Select Assignment*.

f) On the *Maintain CO-OM Accrual Calculation: Actual Assignments* screen, double-click *ID-EU2*.

2. Identify the bases that were assigned to this overhead structure, as well as the cost elements they contain.

Field Name or Data Type	Value
Basis Components	
Cost Elements	

a) On the *Maintain CO-OM Accrual Calculation: Overhead Struc. detail* screen, double-click *B001*.

b) On the *Maintain CO-OM Accrual Calculation: Calculation Base detail* screen, analyze the following data:

Field Name or Data Type	Value
Base Cost Elements A-B1	*420000 – 421000*

c) Choose *Goto → Back*.

d) On the *Maintain CO-OM Accrual Calculation: Credit Detail* screen, examine the following data:

Field Name or Data Type	Value
Basis Component A-B2	*430000*

e) Choose *Goto → Back*.

3. What is the perceptual surcharge for the overtime salary line for company code 1000?

Double-click the surcharge IZ 21 in the *overtime salary* line. The actual surcharge in company code 1000 is 2.50%.

4. What is the accrued costs type for the line overtime salary for company code 1000, business area 8000 (external services)? Name the credit object type and the name of the accrual object.

   Double-click this line in the credit column. The accrual cost element for company code 1000 and business area 8000 is *431000*. The accrual object is order *9AEUDE8000_P*.

5. Would overtime salaries be accrued based on the actual postings that have already been made to your cost centers?

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Range: Cost Elements*.

   b) On the *Range: Cost Elements: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**301##**

   c) Choose *Program* → *Execute*.

Note:
Overtime wage refers to overhead base A-B1, and in turn, to cost elements 420000-421000. These have as yet had no postings, so no costs have been accrued.

Overtime salary relates to overhead rate base A-B2, which contains cost element 430000. As salary postings have been made, an accrual run would lead to salary overtime costs.

LESSON SUMMARY

You should now be able to:

- Evaluate the accrual calculation

Entering Statistical Key Figures

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LESSON OVERVIEW

This lesson explains how to enter statistical key figures.

Discuss populating statistical key figures either manually or automatically. Describe the different updates to a cost center, when you enter statistical key figures of type 1 or type 2.

Business Example

You can enter statistical key figures as a tracing factor for periodic allocations or to create key figures in reporting. For this reason, you require the following knowledge:

- An understanding of how to enter statistical key figures

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Enter statistical key figures

Statistical Key Figures

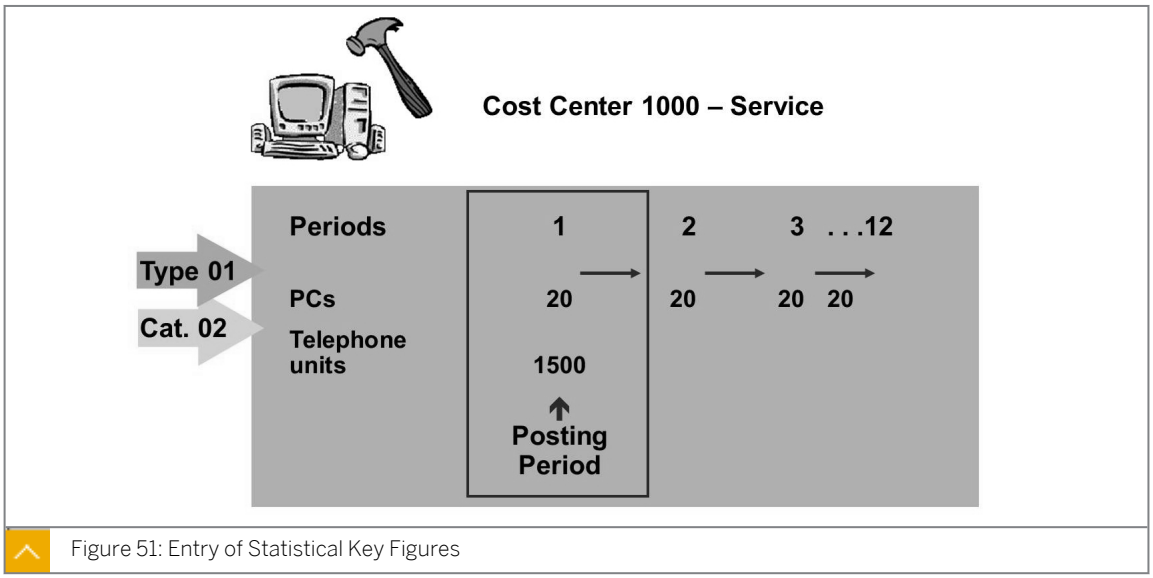

Figure 51: Entry of Statistical Key Figures

You can enter statistical key figures as a tracing factor for periodic allocations or to create key figures in reporting. For example, you can allocate the costs from the Telephone clearing cost center by using the Telephone units statistical key figure. If you enter Employees as a statistical key figure, you can provide a cost center report of HR costs for each employee.

A decisive factor for statistical key figures is the way in which you create them as master records.

The categories of statistical key figures are as follows:

- Fixed values (category 01) are updated from the corresponding posting period onwards in all of the subsequent posting periods of the fiscal year.

  This takes place assuming that fixed values do not change over a longer period of time.

- Totals values (category 02) are only entered for each current period. They change from period to period, and therefore need to be reentered in each posting period.

You can also enter statistical key figures, especially for an activity type on a cost center (statistical key figures that are activity-dependent).

How to Enter Statistical Key Figures

Enter statistical key figures on the cost centers.

1. Enter actual statistical key figures.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Actual Postings → Statistical Key Figures → Enter*.
   b) On the *Enter Statistical Key Figures* screen, enter the following data:

Rec. CCtr	Stat.KF	Total Quantity
20100	**TELE00**	**10**
20200	**PC00**	**5**

   c) Choose *Post*.
2. Execute reports for statistical key figures.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → More Reports → Statistical Key Figures: Period Breakdown*.
   b) On the *Stat. Key Figs: Period Breakdown: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	**1**
To Period	**12**
Plan Version	**0**

   c) Choose *Execute*.

Unit 4
Exercise 17

Enter Statistical Key Figures

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Business Example

The costs on the Telephone cost center are to be allocated to all of the other consulting cost centers using periodic reposting. Telephone units on each cost center are used for the allocation. The costs from the IT Services and Motor Pool cost centers are allocated to the cost centers, based on the number of PCs or number of miles traveled. You need to enter these statistical key figures before allocating the costs. The repair costs of the Repair cost center should be allocated to the production cost center. The number of the produced units of each cost center, represented by the key figure “produced units”, should serve as a basis for this.

Enter the statistical key figures that you need as tracing factors for period-end closing tasks.

1. Use the current date as the document date and the cost center screen variant.
   Remain in the list entry and post the following data:

> Hint:
> You can speed up data entry by using the *Fill Column* function (updates the statistical key figure in the column) and the *Reset Column* function (resets the statistical key figures from the row in which the cursor is placed).

Cost Ctr	StatKey Fig	Quantity
201##	TELE##	10000
202##	TELE##	10000
301##	TELE##	20000
302##	TELE##	40000
201##	PC##	2
202##	PC##	5
301##	PC##	18
302##	PC##	12
301##	MI##	66000
302##	MI##	33000
211##	PROD##	2000
212##	PROD##	10000

2. Check the effects of this posting in the current and subsequent periods in the report. Call the *Statistical Key Figures: Period Breakdown* report for all periods of the current fiscal year and plan version 0. Execute the report for cost center group SERVICE (SERV##).

   Why are values also entered in the subsequent periods for the statistical key figure PC##?

3. Use the navigation function to display the statistical key figure amounts for the FI/CO Consulting (301##) cost center.

Enter Statistical Key Figures

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Business Example

The costs on the Telephone cost center are to be allocated to all of the other consulting cost centers using periodic reposting. Telephone units on each cost center are used for the allocation. The costs from the IT Services and Motor Pool cost centers are allocated to the cost centers, based on the number of PCs or number of miles traveled. You need to enter these statistical key figures before allocating the costs. The repair costs of the Repair cost center should be allocated to the production cost center. The number of the produced units of each cost center, represented by the key figure “produced units”, should serve as a basis for this.

Enter the statistical key figures that you need as tracing factors for period-end closing tasks.

1. Use the current date as the document date and the cost center screen variant.
   Remain in the list entry and post the following data:

Hint:
You can speed up data entry by using the *Fill Column* function (updates the statistical key figure in the column) and the *Reset Column* function (resets the statistical key figures from the row in which the cursor is placed).

Cost Ctr	StatKey Fig	Quantity
201##	TELE##	10000
202##	TELE##	10000
301##	TELE##	20000
302##	TELE##	40000
201##	PC##	2
202##	PC##	5
301##	PC##	18
302##	PC##	12
301##	MI##	66000
302##	MI##	33000
211##	PROD##	2000
212##	PROD##	10000

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Actual Postings → Statistical Key Figures → Enter*.

b) On the *Enter Statistical Key Figures* screen, enter the following data:

Field Name or Data Type	Value
Doc. Dat	Current date
Postg Date	Current date
Scrn variant	**Cost center**

c) Post the following data:

Cost Ctr	StatKey Fig	Quantity
201##	**TELE##**	**10000**
202##	**TELE##**	**10000**
301##	**TELE##**	**20000**
302##	**TELE##**	**40000**
201##	**PC##**	**2**
202##	**PC##**	**5**
301##	**PC##**	**18**
302##	**PC##**	**12**
301##	**MI##**	**66000**
302##	**MI##**	**33000**
211##	**PROD##**	**2000**
212##	**PROD##**	**10000**

d) Choose *Save*.

2. Check the effects of this posting in the current and subsequent periods in the report. Call the *Statistical Key Figures: Period Breakdown* report for all periods of the current fiscal year and plan version 0. Execute the report for cost center group SERVICE (SERV##).

   Why are values also entered in the subsequent periods for the statistical key figure PC##?

   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → More Reports → Statistical Key Figures: Period Breakdown*.

   b) On the *Stat. Key Figs: Period Breakdown: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	**1**
To Period	**12**

Field Name or Data Type	Value
Plan Version	**0**
Cost Center Group	**SERV##**

c) Choose *Program* → *Execute*.

Note:
You can define the statistical key figure PC## as fixed value, and the values will be valid from the entry period to all subsequent periods in the fiscal year.

3. Use the navigation function to display the statistical key figure amounts for the FI/CO Consulting (301##) cost center.
   a) Choose the *Navigation on/off* pushbutton.
   b) Expand node *SERV##* in the navigation bar.
   c) Choose cost center *301##*.

LESSON SUMMARY

You should now be able to:

- Enter statistical key figures

Unit 4
Lesson 3

Maintaining Periodic Reposting

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LESSON OVERVIEW

This lesson explains how to maintain periodic reposting.

SAP provides multiple methods for allocation of values and quantities. In this lesson, you will cover the allocation method based on values called periodic reposting. In addition, discuss cycles and segments. The other allocation methods will be covered in the next topic.

Inform participants that periodic reposting is a posting aid that restricts the number of FI postings that need to be made. When you use periodic reposting, the costs are allocated to the corresponding Controlling objects using the original primary cost element and the specified tracing factor.

Explain the cycle and segment techniques and ensure that the participants understand the option of using more than one segment to allocate a cost center's costs. Although it is possible to create one cycle for the entire controlling area, it is not recommended that you do it. It is better to create several cycles and run them sequentially.

Explain about the sender and receiver rules that you can apply in a segment.

In addition, inform participants of the ability to group cycles. Parallel processing is an option in executing cycle groups in which different cycle groups are executed in different sessions.

Busines Example

Primary postings are collected on an allocation object and allocated to the corresponding Management Accounting objects as part of period-end closing. For this reason, you require the following knowledge:

- An understanding of how to maintain periodic reposting

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Maintain periodic reposting

Periodic Reposting

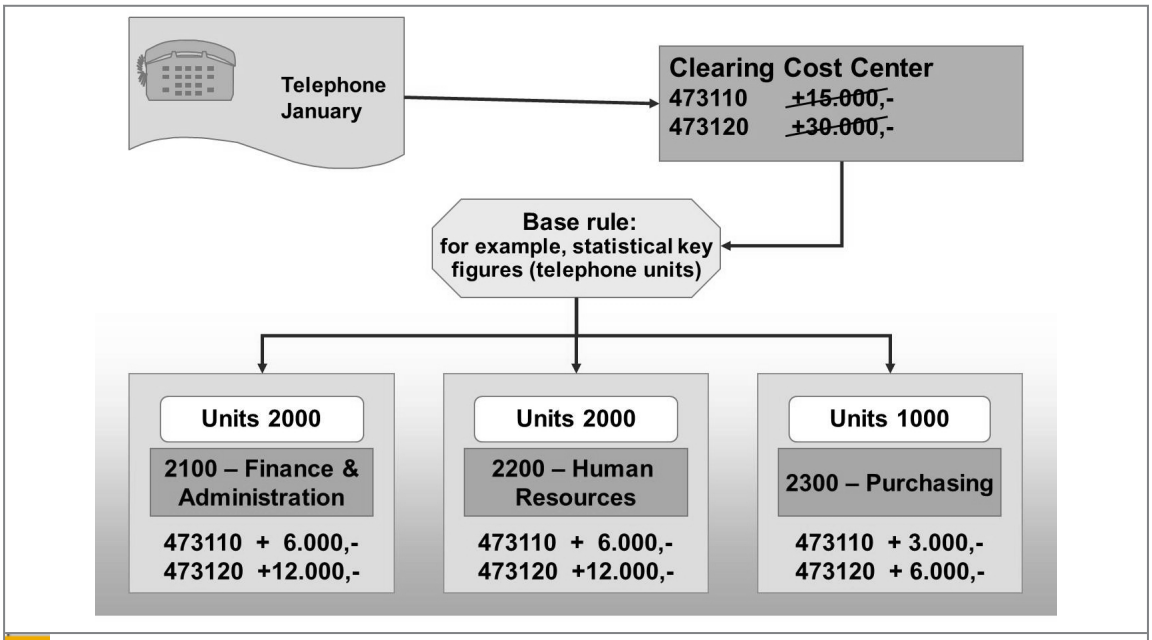

Figure 52: Periodic Reposting

Periodic reposting is used as a posting aid.

Primary postings, such as telephone costs, are collected on an allocation object (cost center, overhead cost order, business process, WBS element, or cost object) to restrict the number of Financial Accounting postings as much as possible.

These costs are allocated to the corresponding Management Accounting objects during period-end closing using a key defined by the user.

The receivers of a periodic reposting can be cost centers, WBS elements, internal orders, or cost objects. You can restrict the number of receiver categories in Customizing.

You can only repost primary costs. During this process of reposting, the original cost element remains the same.

Line items are posted for the sender and the receiver, enabling the allocation to be recorded in detail. The SAP system does not save the information from the clearing cost center in totals records during a periodic reposting. This enables it to conserve memory when storing data records. You can reverse and repeat periodic repostings as often as required.

Cycle Segment Method

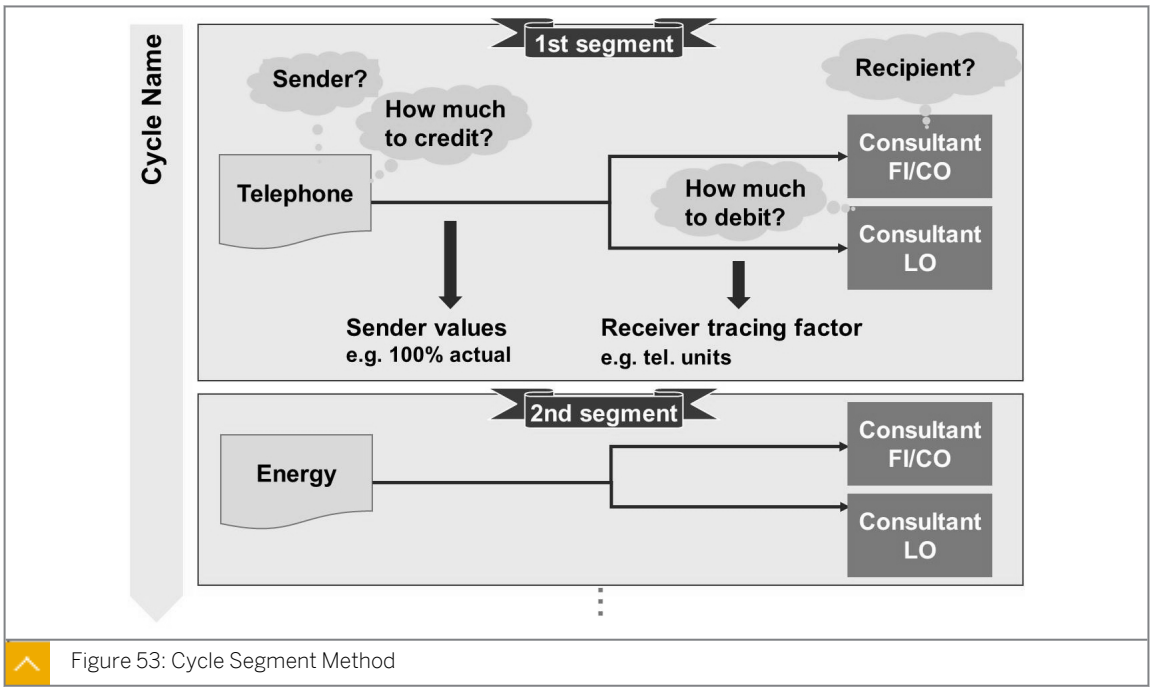

Figure 53: Cycle Segment Method

The cycle-segment method described below is used to define periodic reposting and to define distribution and assessment.

To display the allocation relationships between the senders and receivers in the system, you need to make the following entries:

- From which object(s) are the costs allocated?
- To which object(s) are the costs allocated?
- Which costs are to be allocated?
- On what basis are the costs split among the receivers?

A segment takes sender cost centers, in which allocation values are determined based on identical rules, and combines them with receiver objects, in which tracing factors are determined based on identical rules. For example, the Telephone cost center allocates telephone costs on the basis of the telephone units. When the rules for an allocation differ, a separate segment must be created. For example, the Energy cost center allocates energy costs to the administration and the Consultancy cost center on the basis of the heated square meters of an office.

Several segments are grouped in one cycle. You can define a cycle for the entire controlling area. From system performance and allocation standpoints, however, it is best to create several cycles that can be processed sequentially. You create separate cycles for plan and actual allocations.

Sender and Receiver Rules

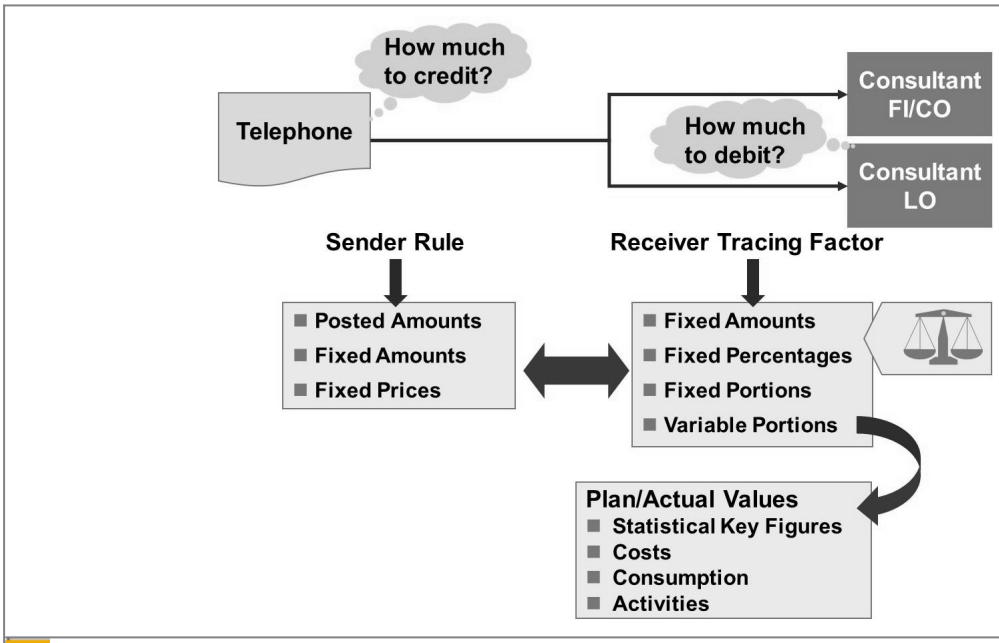

Figure 54: Sender and Receiver Rules

You can combine sender and receiver relationships using the rules shown in the figure.

Sender values include posted values, fixed amounts, and fixed prices. If you use posted amounts, you can work with plan and actual values. You may specify a rate less than 100%, resulting in a corresponding residual amount remaining with the sender cost center. For example, in the cafeteria cost center, this enables you to take into account that cafeteria employees also use the resources in the cafeteria.

On the receiver side, you can store fixed amounts, fixed percentages, fixed portions, and variable portions as rules.

The tracing factor of the variable portion identifies a posted value on the cost center as an allocation base. You also specify whether the variable portion is to consist of costs, consumption, statistical key figures, or activities. You can use plan or actual values as an allocation base.

Executing Cycles Simultaneously

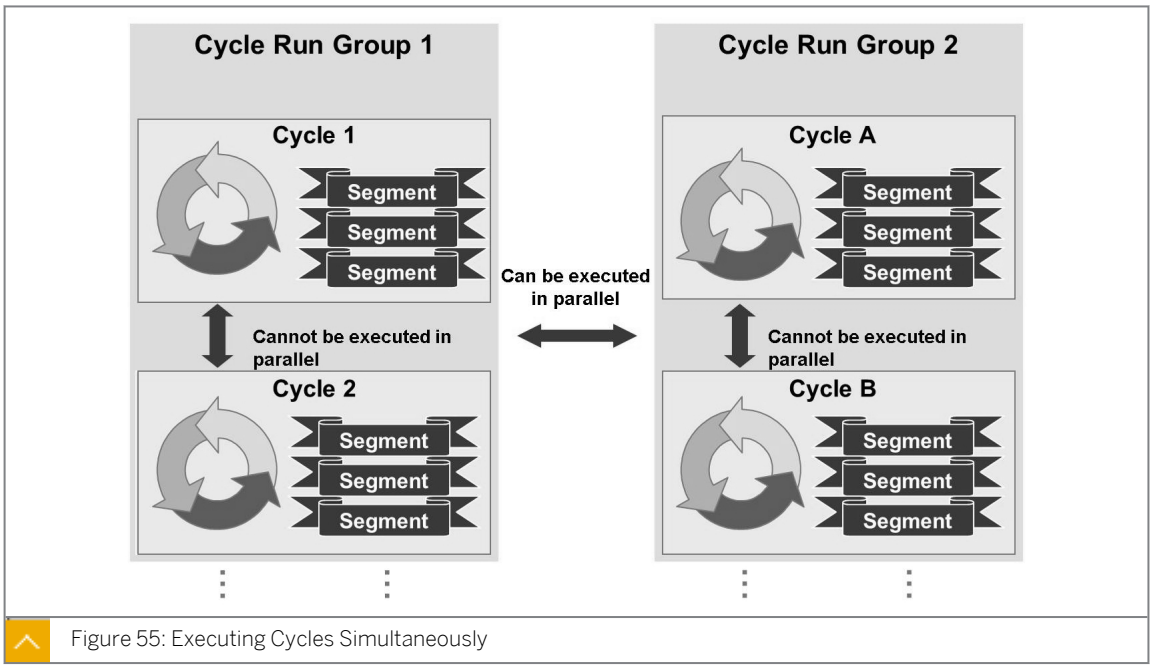

Figure 55: Executing Cycles Simultaneously

If you want to be more economical with the allocation process, you should create separate cycles. If an error occurs in a cycle, you have to repeat only that cycle, not your total allocation process. You can also create a modular allocation process by scheduling allocations to process separately.

A dependent cycle uses the results from the previous cycle. You need to execute dependent cycles in the correct order to enable the values to be processed correctly. On the execution screen, you can enter more than one cycle and the order in which the cycles are to be processed.

You can process independent cycles in parallel if they have the same allocation type. In addition, the cycles must be assigned to different cycle run groups. This assignment takes place in the header data of the cycle. You cannot process cycles in the same cycle flow group in parallel. You can only start cycles simultaneously in different sessions if they belong to different cycle flow groups or if you use background processing.

Once processing is complete, you can check for errors using the processing log.

You can use the information provided by the SAP system messages to analyze any errors that may have occurred.

How to Maintain Periodic Reposting

The cost centers should allocate their costs to the receiver objects according to source with the aid of the periodic reposting.

1. Create a cycle for periodic reposting.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Periodic Reposting*.

b) On the *Execute Actual Periodic Repostings: Initial Screen*, choose *Extras → Cycle → Create*.

c) On the *Create Actual Periodic Reposting Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**PER01**
Start Date	01.01.current year

d) On the *Create Actual Periodic Reposting Cycle: Header Data* screen, choose the *Attach segment* pushbutton.

e) On the *Create Actual Periodic Reposting Cycle: Segment* screen, enter **P1-10100** in the *Segment Name* field and enter **Reposting of 10100** in the description field for the segment name.

f) On the *Segment Header* tab page, enter the following data:

Field Name or Data Type	Value
Sender rule	**Posted amounts**
Share in %	**100**
Act. vals	Select
Reciever rule	**Variable portions**
Var.portion type	**Actual Statistical Key Figures**
Scale Neg. Tracing Factors	**No scaling**

g) On the *Senders/Receivers* tab page, enter the following data for sender:

Field Name or Data Type	Value
Cost Center	**10100**
From (Cost Element)	**400000**
To (Cost Element)	**499999**

h) Enter **PU-TELE00** in *Cost Center Group* field for receiver.

i) On the *Receiver Tracing Factor* tab page, enter **TELE00** in *Stat. key fig.* field.

j) Go back to the *Create Actual Periodic Reposting Cycle: Segment* screen.

k) Choose the *Formal check* pushbutton.

l) Choose *Goto → Cycle run group*.

m) In the *Determine Cycle Run Group* dialog box, choose the *Create group* pushbutton.

n) In the *Create Cycle Run Group* dialog box, enter **GRPU** in the *Cycle run group* field and **parallelization** in the description field.

o) Choose *Confirm*.

p) In the *Determine Cycle Run Group* dialog box, choose the *Confirm* pushbutton.

q) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance.*

r) On the *Cost Centers: Actual /Plan/Variance: Selection* screen, run the report for cost center **10100**. Then, execute the cycle and refresh the report to show the impact of the cycle.

Unit 4
Exercise 18

Maintain Periodic Reposting

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Business Example

The costs on the Telephone cost center are to be allocated to all the consulting cost centers of the consultancy department using periodic reposting. Telephone units on each cost center are used for the allocation. To enable more than one cycle in an allocation type to run at the same time in the organization, you need to assign them to different cycle run groups.

Task 1

Create a cycle with a segment to repost the costs from the Telephone cost center to the other cost centers in the consulting department.

1. First, check the *Cost Centers: Actual/Plan/Variance* report to see if the telephone costs of EUR 8,000 (cost element 473120) were correctly posted for the current period.
2. Create reposting cycle PR## in the actual data. This cycle is to begin on the first day of the current fiscal year. Name the cycle as Period. Reposting Telephone ##.
3. Add a Telephone segment with a description to all cost centers ##. Repost all of the actual amounts for the period (100%). Use variable portions as tracing factors. The variable portion should be the statistical key figures in the actual data.
4. Call up the *Senders/Receivers* tab page. The Telephone cost center (101##) is the sender for your allocation. Repost the telephone costs with cost element 473120. The receiver of this allocation is cost center group PR-TELE##.
5. Call up the *Receiver Tracing Factor* tab page. Enter TELE## (number of telephone units) as the statistical key figure. Return to the header data of the cycle. Save the cycle with checks. Remain in the header data of the cycle.
6. To enable all of the cycles created in the course to run at the same time, assign the cycles to different run groups. Create run group GR## and name it PR Grp##. Save the cycle. When you save the cycle, the system automatically assigns it to run group GR##.

   Call up the cycle run group again and display the overview.

Task 2

Run the cycle for periodic reposting.

1. Run cycle PR## in the test run for the current period. Select processing with detail lists.
2. Display the sender information for the PR## cycle. How was the sender base calculated?
3. Display the receiver information for the PR## cycle. Then, display the line items for the cycle. Why does the receiver list only have half as many rows as the line item list?
4. Execute the periodic reposting in an update run to post the credits and debits. To do this, deselect the test run.

Task 3

Check the results of the periodic reposting.

1. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and version 0. Execute the report for the sending cost center 101## (Telephone).

   Which debit is displayed?

   How many credit records were written?

2. Display the actual line items for the cost centers in the report row for cost element 473120 (telephone costs).

3. Call the *Cost Centers: Breakdown by Partner* report for cost element 473120. What information do you receive via the partner of the periodic posting?

4. Call the *Cost Centers: Actual/Plan/Variant* report for cost center 202## (IT Services).

   Make sure that the telephone costs are a result of periodic reposting and not a primary posting.

5. Call the *Cost Centers: Breakdown by Partner* report for cost element 473120.

   Is the (partner) sender of the costs visible? Is the partner information important in this case?

Maintain Periodic Reposting

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Business Example

The costs on the Telephone cost center are to be allocated to all the consulting cost centers of the consultancy department using periodic reposting. Telephone units on each cost center are used for the allocation. To enable more than one cycle in an allocation type to run at the same time in the organization, you need to assign them to different cycle run groups.

Task 1

Create a cycle with a segment to repost the costs from the Telephone cost center to the other cost centers in the consulting department.

1. First, check the *Cost Centers: Actual/Plan/Variance* report to see if the telephone costs of EUR 8,000 (cost element 473120) were correctly posted for the current period.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan /Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**101##**
Cost Element	**473120**

   c) Choose *Program → Execute*.
2. Create reposting cycle PR## in the actual data. This cycle is to begin on the first day of the current fiscal year. Name the cycle as Period. Reposting Telephone ##.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Periodic Reposting*.
   b) On *Execute Actual Periodic Repostings: Initial Screen*, choose *Extras → Cycle → Create*.
   c) On *Create Actual Periodic Reposting Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**PR##**
Start Date	01.01. Current fiscal year

d) Press ENTER.

e) On *Create Actual Periodic Reposting Cycle: Header Data* screen, enter **Period. Reposting Telephone ##** in the *Text* field.

3. Add a Telephone segment with a description to all cost centers ##. Repost all of the actual amounts for the period (100%). Use variable portions as tracing factors. The variable portion should be the statistical key figures in the actual data.

a) On the *Create Actual Periodic Reposting Cycle: Header Data* screen, choose *Edit* → *Attach segment*.

b) On the *Create Actual Periodic Reposting Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**Telephone**
Description	**To all cost centers ##**
Sender rule	**Posted amounts**
Share in %	**100**
Act. vals	Select
Receiver rule	**Variable portions**
Var.portion type	**Actual Statistical Key Figures**
Scale Neg. Tracing Factors	**No scaling**

4. Call up the *Senders/Receivers* tab page. The Telephone cost center (101##) is the sender for your allocation. Repost the telephone costs with cost element 473120. The receiver of this allocation is cost center group PR-TELE##.

a) On the *Senders/Receiver* tab page, enter the following data for sender:

Field Name or Data Type	Value
Cost Center	**101##**
Cost Element	**473120**

b) For receiver, enter **PR-TELE##** in *Cost Center group* field.

5. Call up the *Receiver Tracing Factor* tab page. Enter TELE## (number of telephone units) as the statistical key figure. Return to the header data of the cycle. Save the cycle with checks. Remain in the header data of the cycle.

a) On the *Receiver Tracing Factor* tab page, enter **TELE##** in *Stat. key fig*. field.

b) Choose *Goto* → *Header data*.

c) On the *Create Actual Periodic Reposting Cycle: Header Data* screen, choose *Check → Formal Check*.

d) Choose *Save*.

6. To enable all of the cycles created in the course to run at the same time, assign the cycles to different run groups. Create run group GR## and name it PR Grp##. Save the cycle. When you save the cycle, the system automatically assigns it to run group GR##.

   Call up the cycle run group again and display the overview.

   a) Choose *Goto → Cycle run group*.

   b) In the *Determine Cycle Run Group* dialog box, choose the *Create group* pushbutton.

   c) In the *Create Cycle Run Group* dialog box, enter **`GR##`** in the *Cycle run group* field and **`Parallelization PR Grp##`** in the description field.

   d) Choose *Confirm*.

   e) In the *Determine Cycle Run Group* dialog box, choose the *Confirm* pushbutton.

   f) Choose the *No check* pushbutton.

   g) Choose *Goto → Cycle run group*.

   h) In the *Determine Cycle Run Group* dialog box, choose the *Cycle run group overview* pushbutton.

   i) On the *Overview of Cycle Run Groups* screen, expand *GR##*.

Task 2

Run the cycle for periodic reposting.

1. Run cycle PR## in the test run for the current period. Select processing with detail lists.

   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Periodic Reposting*.

   b) On *Execute Actual Periodic Repostings: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Test Run	Select
Detail Lists	Select
Cycle	**`PR##`**

   c) Choose *Periodic Repostings → Execute*.

2. Display the sender information for the PR## cycle. How was the sender base calculated?

   a) On the *Display CCA: Actual Periodic Reposting Basic List* screen, choose *Goto → Sender*.

The sender base is the total of the statistical key figure TELE## on all receiver cost centers.

3. Display the receiver information for the PR## cycle. Then, display the line items for the cycle. Why does the receiver list only have half as many rows as the line item list?
   a) On the *Display CCA: Actual Periodic Reposting Basic List* screen, choose *Goto → Receiver*.
   b) Review the list.
   c) Choose *Goto → Line items*.

Note:
The receiver listing shows only the debits posted to the receiver cost centers.The line item list also displays the credit postings on the sender cost center.

4. Execute the periodic reposting in an update run to post the credits and debits. To do this, deselect the test run.
   a) Go back to *Execute Actual Periodic Repostings: Initial Screen.*
   b) Deselect *Test Run*.
   c) Choose *Periodic Repostings → Execute.*

Task 3

Check the results of the periodic reposting.

1. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and version 0. Execute the report for the sending cost center 101## (Telephone).

   Which debit is displayed?

   How many credit records were written?

   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance.*
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**101##**

   c) Choose *Program → Execute*.

Note:
There is no debit on cost center 101##, as the system did not write any credit records.

2. Display the actual line items for the cost centers in the report row for cost element 473120 (telephone costs).
   a) Double-click the report row for cost element *473120*.
   b) In the *Select Report* dialog box, choose the report *Cost Centers: Actual Line Items*.
3. Call the *Cost Centers: Breakdown by Partner* report for cost element 473120. What information do you receive via the partner of the periodic posting?
   a) Go back.
   b) Double-click the report row for cost element *473120*.
   c) In the *Select Report* dialog box, choose the *Cost Centers: Breakdown by Partner* report.

Note:
The report does not provide any information on the receivers because the partners are not updated in the totals record during periodic reposting.

4. Call the *Cost Centers: Actual/Plan/Variant* report for cost center 202## (IT Services). Make sure that the telephone costs are a result of periodic reposting and not a primary posting.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance.*
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**202##**

   c) Choose *Program → Execute*.
   d) Double-click the report row for cost element *473120*.
   e) In the *Select Report* dialog box, choose the report *Cost Centers: Actual Line Items*.
   f) On the *Cost Centers: Actual/Plan/Variance* screen, choose *Settings → Layout → Change*.

g) In the *Change Layout* dialog box, choose *Business Transaction* from *Column Set* area.

h) Choose the *Show selected fields* pushbutton.

i) Choose *Confirm*.

5. Call the *Cost Centers: Breakdown by Partner* report for cost element 473120.

   Is the (partner) sender of the costs visible? Is the partner information important in this case?

   a) Go back to the *Cost Centers: Actual/Plan/Variance* screen.

   b) Double-click the report row for cost element *473120*.

   c) In the *Select Report* dialog box, choose the *Cost Centers: Breakdown by Partner* report.

Note:
You do not receive any information on the sender of the costs.

LESSON SUMMARY

You should now be able to:

- Maintain periodic reposting

Unit 4
Lesson 4

198

Processing Cost Allocations

LESSON OVERVIEW

This lesson explains how to process cost allocations.

This lesson explains the distribution and assessment allocation methods. The mechanics and details as to how to set up the respective allocations are discussed in this lesson.

Show figures describing the types of cost allocations. Delineate the three types of cost allocations. Summarize your explanations using the allocation methods. Explain the cycle and segment technique and ensure the students understand when more than one segment is required to allocate a cost center.

Business Example

Distribution allocates primary costs and the assessment allocates primary and secondary costs to the cost-incurring Management Accounting objects. For this reason, you require the following knowledge:

- An understanding of how to draft the distribution cycle
- An understanding of how to maintain assessment cycle
- An understanding of how to navigate to the cycle header
- An understanding of how to maintain allocation structure
- An understanding of how to maintain indirect activity allocation

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Draft the distribution cycle
- Maintain the assessment cycle
- Obtain an overview of cycle header
- Work with the allocation structure
- Work with indirect activity allocation

Distribution Cycle

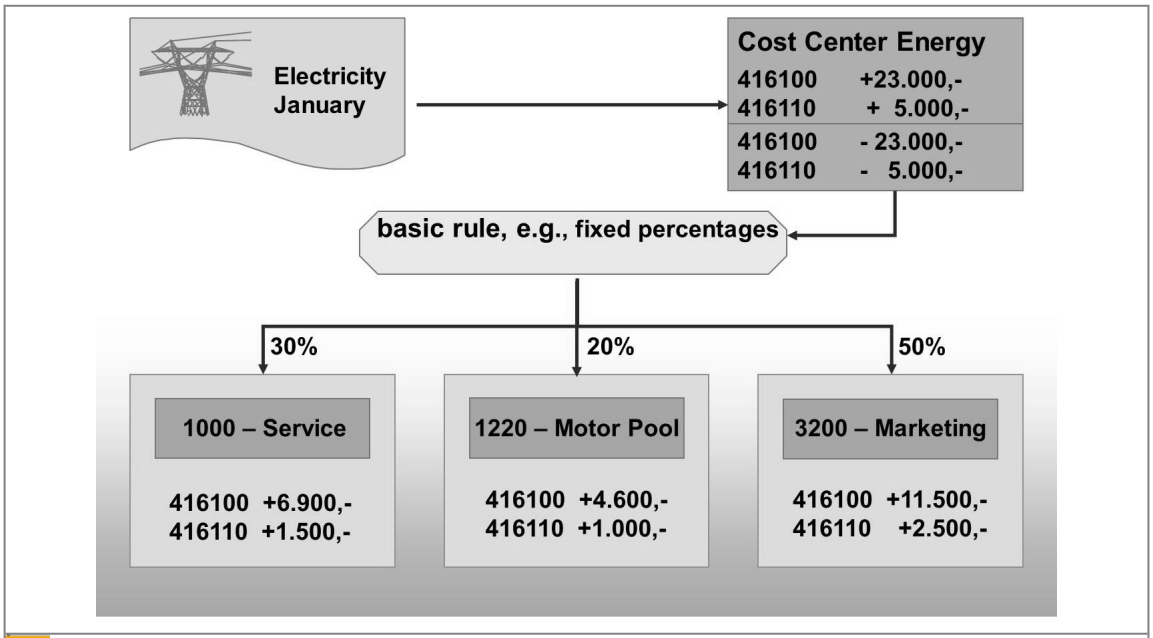

Figure 56: Distribution

Depending on the activity type category, you can use either of the allocation methods:

- When you can determine the total activity for the sender, use indirect activity allocation to distribute the posted activity quantities from the sender to the receiver based on specific keys.
- For activities that are to be planned on a sender object, use activity type category three (manual entry, indirect allocation). The corresponding segment must use the sender rule “posted quantities”. All receiver rules are valid here except “fixed quantities”.

The distribution cycle was designed to transfer primary costs from a sender cost center to receiving Management Accounting objects. Only cost centers or business processes can be used as senders for the distribution.

A distribution receiver can be:

- A Cost center
- A WBS element
- An Internal order
- A Cost object
- A Business process

You can restrict the number of receiver categories in Customizing. You can only repost primary costs. Primary postings, such as energy costs, are collected on a cost center and allocated at the end of the period by means of the user-defined key.

You can only distribute primary costs. During this process, the original cost element remains the same. The system posts the line items for the sender as well as for the receiver, enabling the allocation to be recorded in detail.

You can reverse distributions as often as required.

You use the cycle-segment method to define sender and receiver relationships.

Comparison – Periodic Reposting and Distribution

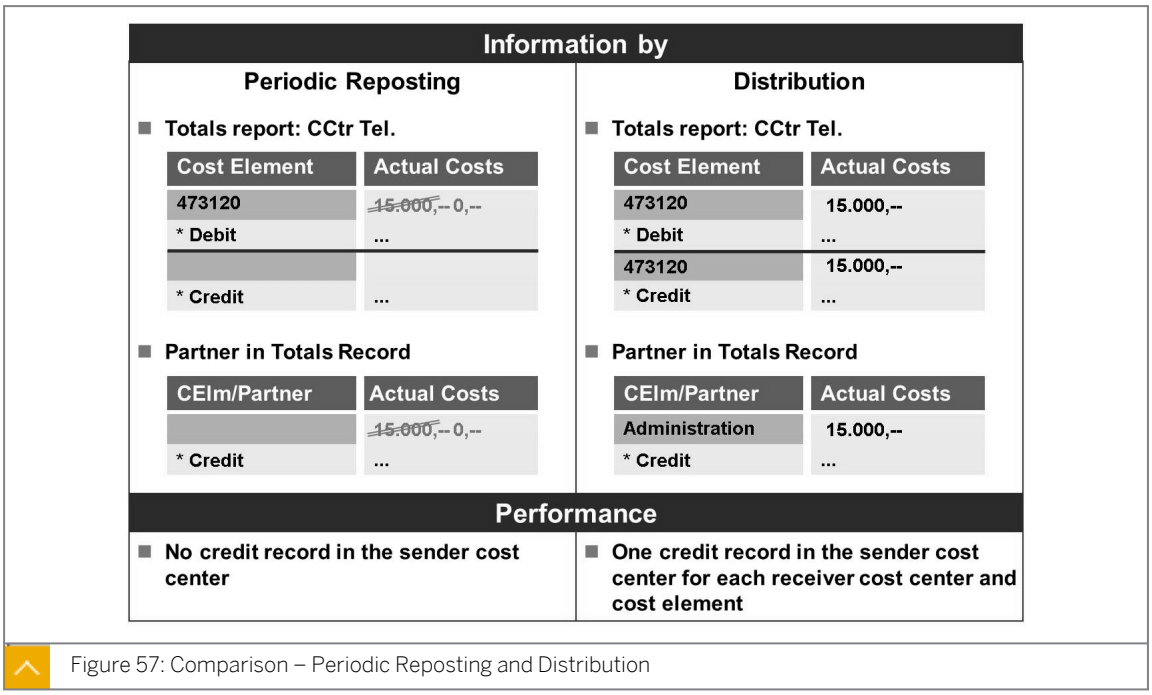

Figure 57: Comparison – Periodic Reposting and Distribution

The differences between periodic reposting and distribution are due to information content and performance.

For periodic reposting, no separate credit record is written to the sender for the cost element in the summary report. Instead, the totals record for the cost element is reduced on the debit side, which means that the original debit amount can no longer be checked there (unclean credit). However, during distribution, the system writes a totals record for the credit (clean credit). The information on the receiver is the same for periodic reposting and distribution (clean debit).

Compared with periodic reposting, the system also updates the partner in the totals record for the sender during distribution. This means that the partner can be displayed in the information system on the totals record level.

Because fewer records are written during periodic reposting than during distribution, performance is better during periodic reposting.

How to Generate the Distribution Cycle

Demonstrate a distribution cycle to show the differences between periodic reposting and distribution from a reporting standpoint.

1. Post expenses to cost center **1200**.
   a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, post the following data:

G/L Acct	D/C	Amount in doc. curr.	Tax code	Cost center
473120	**Debit**	**1000**	**V0**	**1200**
430000	**Debit**	**500**	**V0**	**1200**
430000	**Debit**	**2000**	**V0**	**1200**
430000	**Debit**	**8000**	**V0**	**1200**
430000	**Debit**	**5000**	**V0**	**1200**
430000	**Debit**	**10000**	**V0**	**1200**
113100	**Credit**	**26500**		

c) Choose the *Post* pushbutton.

2. Display and execute a distribution cycle.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Distribution*.

b) On *Execute Actual Distribution Initial Screen*, choose *Extras* → *Cycle* → *Display*.

c) On *Display Actual Distribution Cycle: Initial Screen*, enter **V1200** in the *Cycle* field.

d) Press ENTER.

e) On the *Display Actual Distribution Cycle: Header Data* screen, choose the *First segment* pushbutton.

f) On the *Display Actual Distribution Cycle: Segment* screen, display all the tab pages.

g) On *Execute Actual Distribution Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**V1200**
Start Date	**01.01.1999**
Test Run	Deselect
Detail Lists	Select

h) Choose the *Execute* pushbutton.

i) On the *Display CCA: Actual Distribution Basic List* screen, display the *Senders* and *Number of receivers*.

3. Check cost center reports after distribution.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Cost Center	**1200**

c) Choose *Execute*.

d) On the *Cost Centers: Actual/Plan/Variance* screen, display the *Debit* and *Credit* fields.

Note:
There is a separate entry on the credit side.

Unit 4
Exercise 19

Explain the Distribution Cycle

201

Business Example

In your organization, accounting receives the invoice for the telephone and they input the expense into the system. Costs are initially posted to the Telephone cost center and later need to be allocated to the actual user cost centers. The receiver cost center does not require information about the original debit.

1. Explain to the project team members why you did not choose distribution to credit the Telephone cost center.

Unit 4
Solution 19

Explain the Distribution Cycle

202

Business Example

In your organization, accounting receives the invoice for the telephone and they input the expense into the system. Costs are initially posted to the Telephone cost center and later need to be allocated to the actual user cost centers. The receiver cost center does not require information about the original debit.

1. Explain to the project team members why you did not choose distribution to credit the Telephone cost center.

   The sender cost center does not require any information on the amount of the original debit. Senders and receivers do not require any partner information. This has the advantage of using fewer system resources.

Assessment Cycle

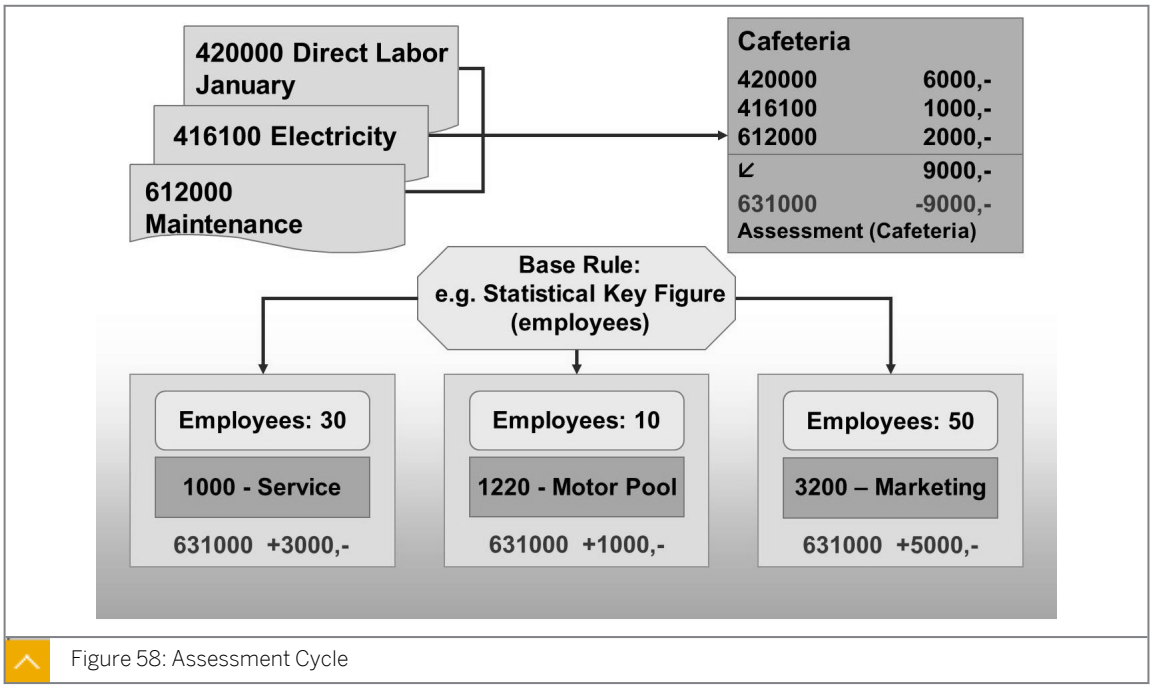

Figure 58: Assessment Cycle

Assessment was created to transfer primary and secondary costs from a sender cost center to receiving Management Accounting objects. During assessment, cost centers or business processes can be used as senders.

An assessment receiver can be:

- A Cost center
- A WBS element
- An Internal order
- A Cost object
- A Business process

You can restrict the number of receiver categories in Customizing.

The system allocates primary and secondary postings at the end of the period by means of the user-defined key.

During assessment, the system groups original cost elements together into assessment cost elements (secondary cost element category = 42). As the system writes fewer totals records, the assessment performs better than periodic reposting and distribution.

The system posts line items for the sender as well as for the receiver, enabling the allocation to be recorded in detail. The system does not display the original cost elements on the receivers. Therefore, assessment is useful if the cost drilldown for the receiver is not important, for example, as in the case of the allocation for the "cafeteria" cost center.

Similar to distribution, the system updates the partner in the totals record during distribution.

You can reverse assessments as often as required.

You use the cycle-segment method to define sender – receiver relationships.

Overview – Periodic Reposting, Distribution, and Assessment

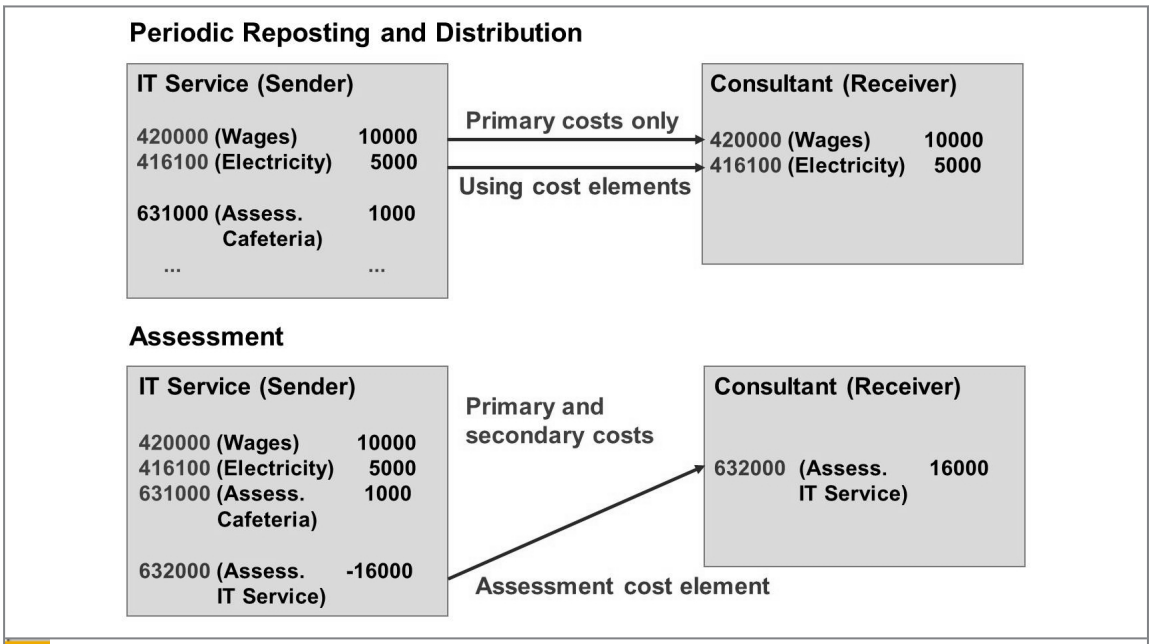

Figure 59: Overview – Periodic Reposting, Distribution, and Assessment

You can only use periodic reposting and distribution for primary cost elements. The system transfers the costs to the receivers using the original cost element, so the costs are transferred to the primary cost elements of the receiver. Secondary cost elements remain on the sender.

The assessment allocates primary and secondary costs. The information on the original primary cost elements for the sender is lost because the costs are allocated using an assessment cost element (category 42). You can use more than one assessment cost element for differentiation purposes.

For performance reasons, you should use periodic reposting rather than distribution because the system does not write any sender and receiver relationships on the totals records level. Assessment has the best performance because costs from different primary and secondary cost elements can be totaled in one posting to the assessment cost element.

Cycles and Iterations

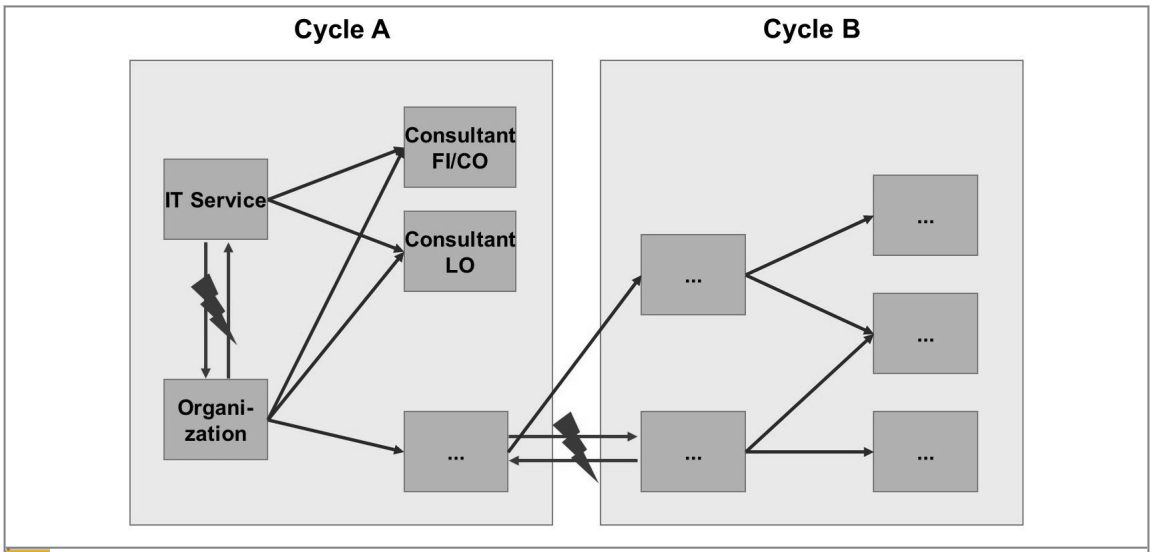

Figure 60: Cycles and Iterations

This figure shows two cycles with different sender – receiver relationships. There is a mutual relationship between two cost centers in cycle A, as well as between cost centers of cycle A and cycle B. The cost centers are not completely credited because they can make allocations to each other.

Cycles and Iterations (2)

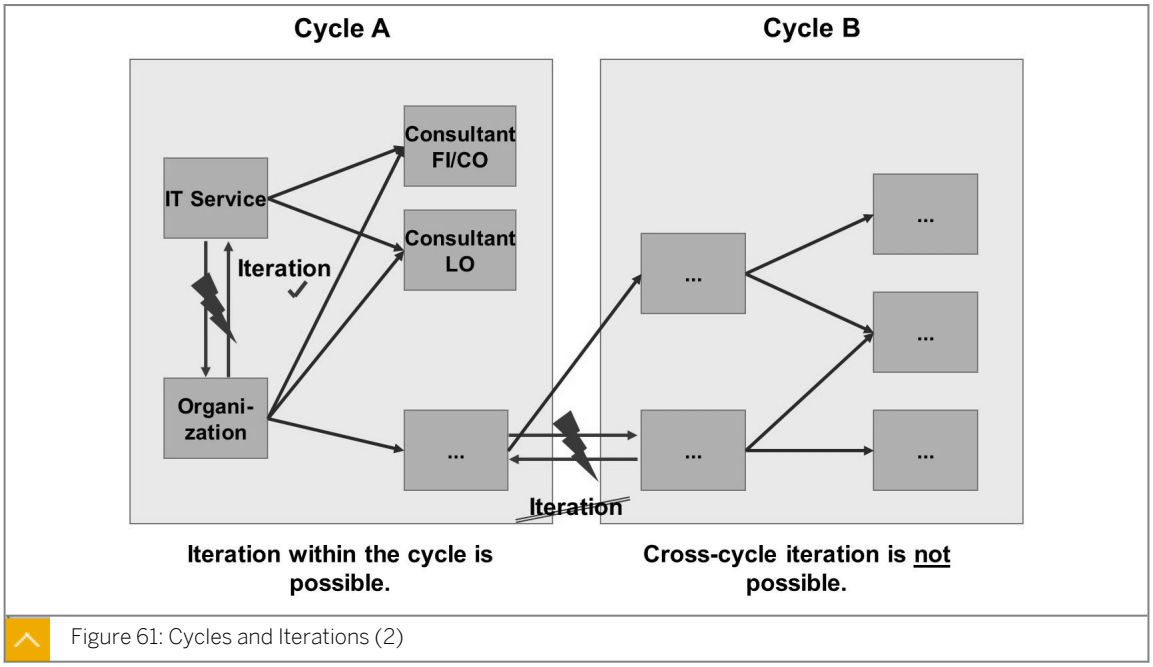

Figure 61: Cycles and Iterations (2)

You can define segment relationships within a cycle in such a way that repostings and allocations of cost centers with different segments take place (a cost center is also a cost receiver). Cost centers that have already been credited can be recredited during cycle processing. To guarantee a final cost center credit, the SAP system processes all sender and receiver relationships that were defined in a cycle iteratively. The segments are processed until all senders are credited according to their sender value.

If you deactivate the iteration indicator in the header of the cycle, the system processes the segments according to their sequence. This processing is faster than in the iterative approach.

Cycles cannot be iterated with each other, even if they are of the same clearing type. When you create a cycle, ensure that the system processes cost centers with the same allocation relationships in the same cycle.

How to Maintain the Assessment Cycle
Create, execute an assessment, and check the results.

1. Create an assessment.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Allocations → Assessment*.
   b) On *Execute Actual Assessment: Initial Screen*, choose *Extras → Cycle → Create*.
   c) On *Create Actual Assessment Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**ASM##**
Start Date	01.01.current year

   d) Press ENTER.
   e) On the *Create Actual Assessment Cycle: Header Data* screen, enter **Assessment-Consulting-Dept 00** in the *Text* field.
   f) Choose the *Attach segment* pushbutton.
   g) On the *Create Actual Assessment Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**ITA00**
Description	**Assessment of 20200 by percent**

   h) On the *Segment Header* tab page enter the following data:

Field Name or Data Type	Value
Assessment CEIe	**6300000**
Sender rule	**Posted amounts**
Share in %	**100**
Actual value origin	Select
Receiver rule	**Fixed percentages**

   i) On the *Senders/Receivers* tab page, enter the following data:

Field Name or Data Type	Value
Cost Center (Sender)	**20200**
Cost Element (From)	**400000**
Cost Element (To)	**650000**
Cost Center group (Reciever)	**UML-IT00**

j) On the *Receiver Tracing Factor* tab page, enter the following data:

Cost Ctr	Portion/percent
20100	**10**
30100	**60**
30200	**30**

k) Choose the *Save* pushbutton.

2. Check cost center reports before executing the assessment.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**20200**

c) Choose *Execute*.

Note:
Check the values on the debit side.

3. Execute the assessment.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.

b) On *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period

Field Name or Data Type	Value
To	Current period
Fiscal Year	Current year
Cycle	**ASM##**
Test Run	Deselect
Detail Lists	Select

c) Choose *Execute*.

4. Check the cost center reports.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center Group	**UML-IT00**

c) On the *Cost Centers: Actual/Plan/Variance* screen, display the report generated. Analyze the cost centers and depict cost flow, and also show sender and receiver information.

Unit 4
Exercise 20

Maintain the Assessment Cycle

207

Business Example

Most cost centers in your organization are credited using assessment. During this process, cost centers are debited simultaneously. Because more than one cost center is involved in the assessment, you prefer a clearer, more convenient way to display and use the data quantities.

Task 1

Create an assessment cycle with more than one segment to credit the Organization, IT Services, and Motor Pool cost centers.

1. Create cycle ASSE## in the actual data. This cycle is to begin on the first day of the current fiscal year. Name the cycle "Assessment Consulting Department##." Deselect the *Iterative* indicator. Define a segment for each of the different assessment relationships.
2. Attach a second segment.
3. Attach a third segment.
4. To enable all of the cycles created in the course to be run at the same time, you need to assign the cycles to different flow groups. Create a cycle run group Gr##, and name it Assessment Group##. (As this is a different allocation category than in the previous task, the name GR## can be used again). Save the cycle.

Task 2

Carry out the following task:

1. Before you can execute the assessment, call the Cost Centers: Actual/Plan/Variance report for the current period and version0. Execute the report for the cost center group (B20##).

   Which amounts are to be allocated from the 201## (Organization), 202## (IT Services), and 203## (Motor Pool) cost centers?

   201## (Organization)_____

   202## (IT Services)_____

   203## (Motor Pool)_____

Task 3

Run the actual cycle for the assessment.

1. Run the ASSE## cycle for the current period, with detail lists. Select *Test Run*.
2. Display the segments. What does the figure 3 signify in column R?

3. Call up the receivers for each segment. Note down each receiver cost center for receiver segment ORGA##, IT-SERV##, and MOTO##.
4. Note down the entries debited by the 201## (Organization), 202## (IT Services) cost centers.
5. Cost center 202## (IT Services) allocates its costs on the basis of the number of PCs. Although the cost center 201## (Organization) only has two PCs, a tracing factor of six is displayed. Provide an explanation for this.

   _____
   _____
   _____

6. Run the cycle in an update run to post the allocations.

Task 4

Check the result of the assessment in the report.

1. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and version 0. Execute the report for cost center group B20##.

   _____
   _____
   _____

2. Why were the cost centers not completely credited?

   _____
   _____
   _____

Task 5

Execute the assessment with iteration of the segments.

1. Reverse the assessment results of the ASSE## cycle. Execute the reversal in an update run.
2. Change the ASSE## cycle by selecting the Iterative indicator in the header data. Save the cycle.
3. Run the ASSE## assessment cycle again in an update run.
4. Call up the sender information and note down the sender amounts for the 201## (Organization) and 202## (IT Services) cost centers.

   201## (Organization) _____

   202## (IT Services)_____

   Compare the numbers with those from the previous (non iterative) run. What do you notice?

5. Call up the line items. Note down the entries debited by the 201## (Organization) and 202## (IT Services) cost centers.

   201## (Organization) debits 202## (IT Service) with_____

   202## (IT Services) debits 201## (Organization) with_____

Compare the numbers with those from exercise with the results from originally running the assessment.

What causes this difference?

Task 6

Carry out the following task:

1. Check the result of the assessment in the *Cost Centers: Actual/Plan/Variance* report for the current period and version 0. Execute the report for cost center group (B20##). Go to each individual cost center.

   What do you notice?

Unit 4
Solution 20

Maintain the Assessment Cycle

210

Business Example

Most cost centers in your organization are credited using assessment. During this process, cost centers are debited simultaneously. Because more than one cost center is involved in the assessment, you prefer a clearer, more convenient way to display and use the data quantities.

Task 1

Create an assessment cycle with more than one segment to credit the Organization, IT Services, and Motor Pool cost centers.

1. Create cycle ASSE## in the actual data. This cycle is to begin on the first day of the current fiscal year. Name the cycle "Assessment Consulting Department##." Deselect the *Iterative* indicator. Define a segment for each of the different assessment relationships.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.

   b) On *Execute Actual Assessment: Initial Screen*, choose *Extras* → *Cycle* → *Create*.

   c) On *Create Actual Assessment Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**ASSE##**
Start Date	01.01.current year

   d) Press ENTER.

   e) On the *Create Actual Assessment Cycle: Header Data* screen, enter the following data:

Field Name or Data Type	Value
Text	**Assessment consulting dept ##**
Version	**0**
Iterative	Deselect

   f) Choose *Edit* → *Attach segment*.

   g) On the *Create Actual Assessment Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**Orga##**
Description	**Assessment 201## by percentage**

h) On the *Segment Header* tab page, enter the following data:

Field Name or Data Type	Value
Assessment CEle	**6300##**
Sender rule	**Posted amounts**
Share in %	**100**
Receiver rule	**Fixed percentages**
Actual value origin	Select

i) On the *Senders/Receivers* tab page, enter the following data for sender:

Field Name or Data Type	Value
Cost Center	**201##**
Cost Element (From)	**400000**
Cost Element (To)	**650000**

j) Enter **ASSE-OR##** in the *Cost Center Group* field for receiver.

k) On the *Receiver Tracing Factor* tab page, enter the following data:

Cost Ctr	Portion/percent
202##	**10**
301##	**60**
302##	**30**

l) Choose *Edit* → *Attach segment*.

2. Attach a second segment.

a) On the *Create Actual Assessment Cycle: Header Data* screen, choose *Edit* → *Attach segment*.

b) On the *Create Actual Assessment Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**IT-Serv##**
Description	**Assessment 202## by PC number**

c) On the *Segment Header* tab page enter the following data:

Field Name or Data Type	Value
Assessment CEle	**6300##**
Sender rule	**Posted amounts**
Share in %	**100**
Var. portion type	**Actual Statistical Key Figures**

Field Name or Data Type	Value
Receiver rule	**Variable portions**
Actual value origin	Select

d) On the *Senders/Receivers* tab page, enter the following data for sender:

Field Name or Data Type	Value
Cost Center	**202##**
Cost Element (From)	**400000**
Cost Element (To)	**650000**

e) Enter **ASSE-IT##** in the *Cost Center Group* field for receiver.

f) On the *Receiver Tracing Factor* tab page, enter **PC##** in the *Stat. key fig*. field.

g) On the *Receiver Weighting Factors* tab page, enter the following data:

Cost Ctr	Factor per
201##	**300**

3. Attach a third segment.

a) On the *Create Actual Assessment Cycle: Header Data* screen, choose *Edit → Attach segment*.

b) On the *Create Actual Assessment Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**MOTO##**
Description	**Assessment 203## by km number**

c) On the *Segment Header* tab page enter the following data:

Field Name or Data Type	Value
Assessment CEle	**6311##**
Sender rule	**Posted amounts**
Share in %	**100**
Var. portion type	**Actual Statistical Key Figures**
Receiver rule	**Variable portions**
Actual value origin	Select

d) On the *Senders/Receivers* tab page, enter the following data for sender:

Field Name or Data Type	Value
Cost Center	**203##**

Field Name or Data Type	Value
Cost Element (From)	**400000**
Cost Element (To)	**650000**

e) Enter **B30##** in the *Cost Center Group* field for receiver.

f) On the *Receiver Tracing Factor* tab page, enter **MI##** in the *Stat. key fig.* field.

g) Choose *Goto* → *Header data*.

h) Choose the *Formal check* pushbutton.

i) Choose *Save*.

4. To enable all of the cycles created in the course to be run at the same time, you need to assign the cycles to different flow groups. Create a cycle run group Gr##, and name it Assessment Group##. (As this is a different allocation category than in the previous task, the name GR## can be used again). Save the cycle.

a) On the *Create Actual Assessment Cycle: Header Data* screen, choose *Goto* → *Cycle run group*.

b) In the *Determine Cycle Run Group* dialog box, choose the *Create* pushbutton.

c) In the *Create Cycle Run Group* dialog box, enter the following data:

Field Name or Data Type	Value
Cycle run group	**GR##**
Description	**Assessment GR##**

d) Choose *Confirm*.

e) Choose *Save*.

Task 2

Carry out the following task:

1. Before you can execute the assessment, call the Cost Centers: Actual/Plan/Variance report for the current period and version0. Execute the report for the cost center group (B20##).

Which amounts are to be allocated from the 201## (Organization), 202## (IT Services), and 203## (Motor Pool) cost centers?

201## (Organization)_____

202## (IT Services)_____

203## (Motor Pool)_____

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Version	**0**
Cost Center Group	**B20##**

c) Choose *Execute*.

d) On the *Cost Centers: Actual/Plan/Variance* screen, display the individual cost centers.

Navigate to each individual cost center in the variation menu. Note down the amount in each cost centers to be allocated.

Task 3

Run the actual cycle for the assessment.

1. Run the ASSE## cycle for the current period, with detail lists. Select *Test Run*.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Allocations → Assessment*.
   b) On *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**ASSE##**
Test Run	Select
Detail Lists	Select

   c) Choose *Assessment → Execute*.
2. Display the segments. What does the figure 3 signify in column R?
   a) On the *Display CCA: Actual Assessment Basic List* screen, choose *Goto → Segments*.
   b) On the *Display CCA: Actual Assessment Segment List* screen, column *Receivers* displays the receiver rule stored in each segment. 3 signify fixed percentages as the tracing factor.
3. Call up the receivers for each segment. Note down each receiver cost center for receiver segment ORGA##, IT-SERV##, and MOTO##.
   a) On the *Display CCA: Actual Assessment Segment List* screen, choose *ORGA##* in the *Segment* field.

b) Choose *Goto* → *Receiver*.

c) On the *Display CCA: Actual Assessment Receiver List* screen, choose *Back*.

d) Repeat the steps for *IT-SERV00* and *MOTO00*.

4. Note down the entries debited by the 201## (Organization), 202## (IT Services) cost centers.

a) On the *Display CCA: Actual Assessment Segment List* screen, choose the *Basic List* pushbutton.

b) On the *Display CCA: Actual Assessment Basic List* screen, choose *Goto* → *Line items*.

c) On the *:Display Actual Line Items* screen, display the report generated.

5. Cost center 202## (IT Services) allocates its costs on the basis of the number of PCs. Although the cost center 201## (Organization) only has two PCs, a tracing factor of six is displayed. Provide an explanation for this.

Receiver tracing factors that are defined using the variable portions rule can be assigned with different weighting factors. This weighting factor, when multiplied by the tracing factor, enables you to take into account differences in costs caused by the individual receivers. Cost center 201## has two PCs that are used far more than other cost centers' PCs. Therefore, they incur maintenance expenses that are three times higher than for other cost centers.

6. Run the cycle in an update run to post the allocations.

a) On the *SAP Easy Access* Screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.

b) On the *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**ASSE##**
Test Run	Deselect
Detail Lists	Select

c) Choose *Assessment* → *Execute*.

Task 4

Check the result of the assessment in the report.

1. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and version 0. Execute the report for cost center group B20##.

---

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Version	**0**
Cost Center Group	**B20##**

c) Choose *Execute*.

d) On the *Cost Centers: Actual/Plan/Variance* screen, examine the balance addition for cost center 201## and 202##.

2. Why were the cost centers not completely credited?

Cost centers 201## and 202## make allocations to each other. Since the assessment cycle was not defined iteratively, only one allocation run takes place to credit the sender cost centers. Debits that arise from the assessment remain on the receiver cost centers.

Task 5

Execute the assessment with iteration of the segments.

1. Reverse the assessment results of the ASSE## cycle. Execute the reversal in an update run.

a) On the *SAP Easy Access* Screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Allocations → Assessment*.

b) On *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	**1**
To	**12**
Fiscal Year	Current year
Cycle	**ASSE##**

Field Name or Data Type	Value
Test Run	Deselect
Detail Lists	Select

c) Choose *Assessment* → *Reverse*.

d) In the *Information* dialog box, choose *Continue*.

2. Change the ASSE## cycle by selecting the Iterative indicator in the header data. Save the cycle.

a) On *Execute Actual Assessment: Initial Screen*, choose *Extras* → *Cycle* → *Change*.

b) On *Change Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**ASSE##**
Start Date	01.01.Current year

c) On the *Change Actual Assessment: Header Data* screen, select the *Iterative* checkbox.

d) Save your data.

3. Run the ASSE## assessment cycle again in an update run.

a) Choose *Goto* → *Back*.

b) On *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**ASSE##**
Test Run	Deselect
Detail Lists	Select

c) Choose *Assessment* → *Execute*.

4. Call up the sender information and note down the sender amounts for the 201## (Organization) and 202## (IT Services) cost centers.

201## (Organization) _____

202## (IT Services)_____

Compare the numbers with those from the previous (non iterative) run. What do you notice?

a) On the *Display CCA: Actual Assessment Basic List* screen, choose *Goto* → *Sender*.

> Note:
> Due to iteration, the credit amounts on each sender cost center are higher.

b) Choose *Goto → Basic list*.

5. Call up the line items. Note down the entries debited by the 201## (Organization) and 202## (IT Services) cost centers.

   201## (Organization) debits 202## (IT Service) with_____

   202## (IT Services) debits 201## (Organization) with_____

   Compare the numbers with those from exercise with the results from originally running the assessment.

   What causes this difference?

---

a) On the *Display CCA: Actual Assessment Basic List* screen, choose *Goto → Line items*.

   201## debits 202## with XXXX.

   202## debits 201## with XXXX.

   Both cost centers are credited 100%. This is because the initial debit on each cost center from the first iteration of the assessment cycle was allocated again by the iterative cycle flow. During the first run, cost center 201## (Organization) debits cost center 202## (IT Service) with amount without iteration.

Task 6

Carry out the following task:

1. Check the result of the assessment in the *Cost Centers: Actual/Plan/Variance* report for the current period and version 0. Execute the report for cost center group (B20##). Go to each individual cost center.

   What do you notice?

---

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period

Field Name or Data Type	Value
To Period	Current period
Version	**0**
Cost Center Group	**B20##**

c) Choose *Execute*.

Note:
All cost centers are completely credited.

Cycle Header and Overview

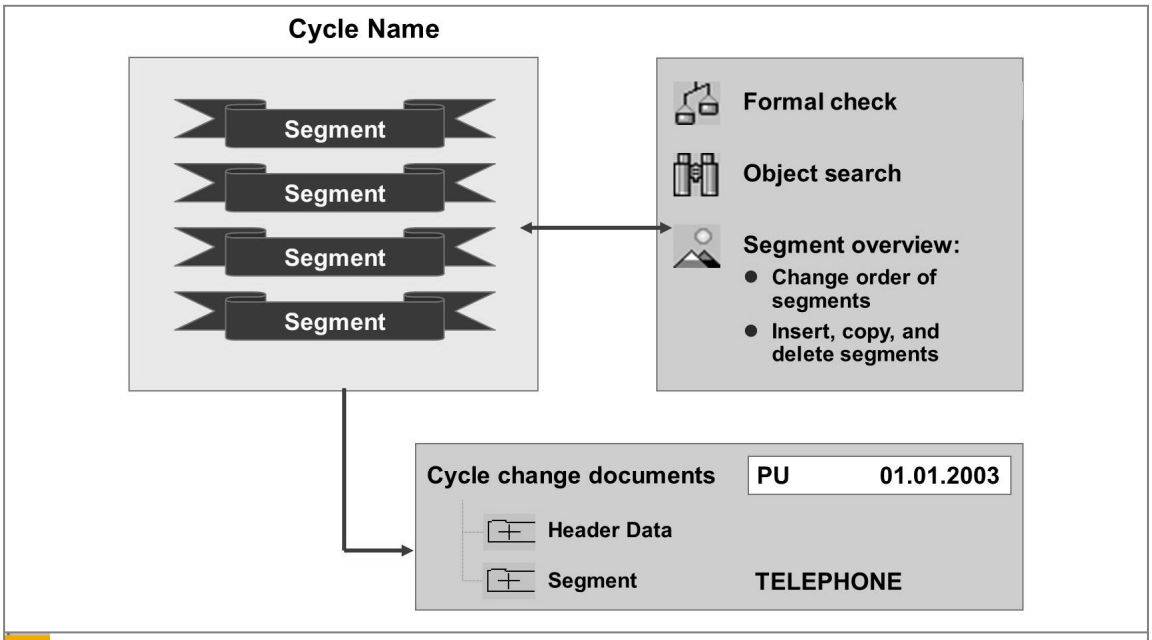

Figure 62: Cycle Header

The formal check function enables you to test an individual cycle prior to an update run. You can use the error log to correct faulty segments and iterative relationships in Customizing. The system checks, for example, whether the total of percentage rates adds up to 100%, or whether the fixed value rules are the same for both senders and receivers.

The system uses the object search to display the cycle using the field values you selected (cost center, activity type, and so on) and to display the segment in which the values searched for arise. If you wish, you can call up the corresponding segment using the field value.

Use the segment overview function to display all the segments used in a cycle. If you want to display a particular segment, you can use the search function to search for this segment within the cycle. You can use maintenance functions to move segments in the segment overview list; this alters the sequence of the segments when carrying out the allocation run.

You can sort and add segments in a cycle according to your requirements.

Cycle and Segment Information or Settings

You can display the change documents for cycle maintenance.

Some of the log information that the cycle and segment collects:

- The end date of the cycle
- The date the cycle was last changed
- The name of the last person to make a change
- The segment name
- The sender rule
- The receiver rule
- The sender percentage rate

- The assessment cost element

Cycle Overview

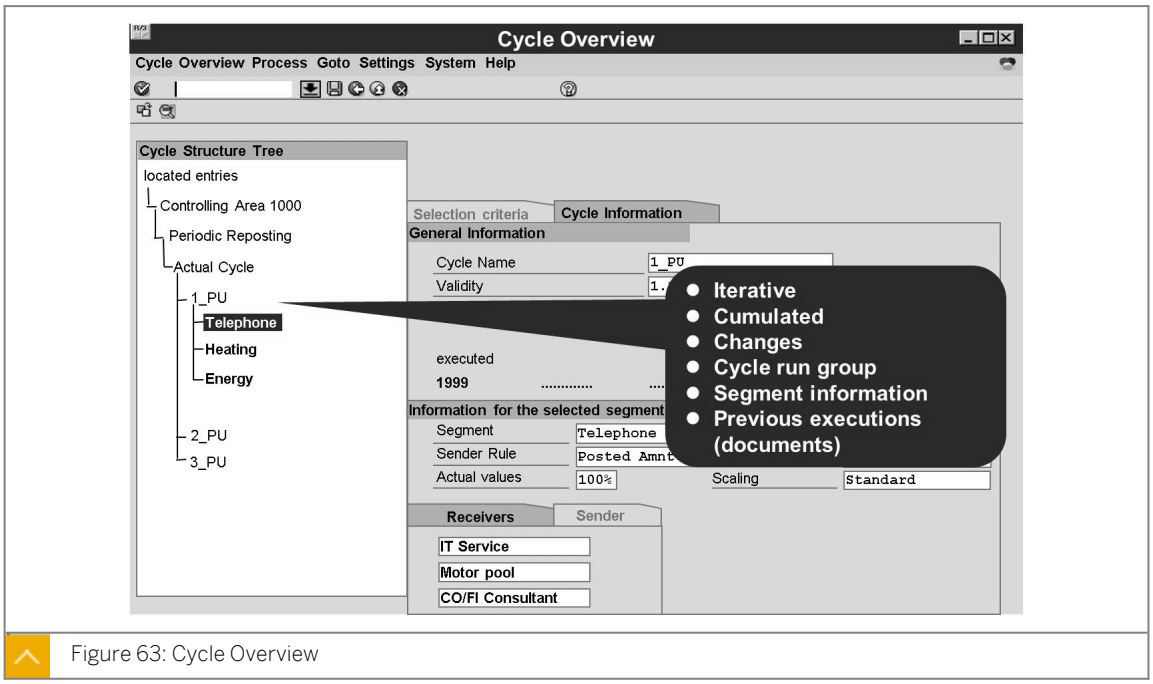

Figure 63: Cycle Overview

A cycle overview provides general data, the number of segments for the cycle, and the last time the cycle was run or reversed. The cycles for the selected allocation are displayed in a main tree. The segments are assigned to one level lower in the hierarchy. On the *Selection criteria* tab page, you specify which cycles and what additional information is to be displayed in the tree structure. On the *Cycle Information* tab page, you can display data for a particular cycle or segment.

The *Cycle information* tab page provides general data, the number of segments for the cycle, and the last time the cycle was run or reversed. For segments, you are provided with information on the segment definition and the sender.

To process data iteratively, you can activate the appropriate indicator in cycle definition. The SAP system also includes cyclic relationships in the cost center network, which means that a receiver can also be a sender.

If you activate the runtime log, you can display the log after processing by choosing *Technical statistics*.

How to Navigate to Cycle Header and Overview

Navigate to the cycle header and overview.

Understand the options of the cycle header.

1. Navigate to cycle header.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.
   b) On *Execute Actual Assessment: Initial Screen*, choose *Extras* → *Cycle* → *Change*.

c) On *Change Actual Assessment Cycle: Initial Screen*, enter **AI1000** in the *Cycle* field.

> Note:
> This cycle is not used anymore.

d) Press ENTER.

e) On the *Change Actual Assessment Cycle: Header Data* screen, choose *Goto* → *Overview segments*.

f) In the *Segment Overview* dialog box, double-click *A-2200*.

g) On the *Change Actual Assessment Cycle: Segment* screen, choose *Edit* → *Copy segment*.

h) In the *Copy Segment* dialog box, enter a new segment name in the *Segment name* field for *to*.

Explain the advantages of copying segments.

i) Choose the *Continue* pushbutton.

2. Navigate to cycle overview.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.

b) Choose *Extras* → *Cycle* → *Display Overview*.

c) Expand the *Assessment* node.

Explain the additional selection criteria. For example, cycle ASM01 to ASM18.

d) Execute selected pushbutton.

e) Under *Displayed Columns*, enter the following data:

Field Name or Data Type	Value
Start date	Select
End date	Select
Cycle run group	Select
Iterative	Select

f) Collapse the subtree.

g) Expand the screen for the cycle structure tree to the right.

h) Choose the *Execute* pushbutton.

i) Choose the *Cycle information* tab page.

j) Choose an assessment of a student group.

k) In the menu bar, choose *Edit* → *Processed to date*.

l) Enter the current period and fiscal year.

m) Choose the *Execute* pushbutton.

n) In the menu bar, choose *Edit* → *Display* → *With reversal* → *Edit* → *Choose*.

Note:
If you double-click the document number, the line item view appears.

o) Go back to the *SAP Easy Access* screen.

Unit 4
Exercise 21

Navigate to the Cycle Overview

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Business Example

Management Accounting employees who were not directly involved in the definition of the cycles would like to have a brief overview of the allocation relationships. Demonstrate the options provided by the SAP system to your colleagues.

1. Call up the cycle overview. Place the cursor in the cycle for the structure plan on assessment cycle ASSE## (where ## is your group number), and call up the cycle information.
2. Display the previous processing. You can call up the document list by double-clicking the cycle in the executed or reversed cycle's area. You can call up the line items by double-clicking the corresponding document number.


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Navigate to the Cycle Overview

Business Example

Management Accounting employees who were not directly involved in the definition of the cycles would like to have a brief overview of the allocation relationships. Demonstrate the options provided by the SAP system to your colleagues.

1. Call up the cycle overview. Place the cursor in the cycle for the structure plan on assessment cycle ASSE## (where ## is your group number), and call up the cycle information.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.
   b) On *Execute Actual Assessment: Initial Screen*, choose *Extras* → *Cycle* → *Display Overview*.
   c) On the *Display Cycle Overview* screen, expand the *ASSE##* node.
   d) Double-click *ASSE##*.
   e) Choose the *Cycle information* tab page.
2. Display the previous processing. You can call up the document list by double-clicking the cycle in the executed or reversed cycle's area. You can call up the line items by double-clicking the corresponding document number.
   a) Choose the *Previous processing* tab page.
   b) In the *Executed or Reversed Cycles* area , double-click the selected cycle.
   c) In the *Document List for Selected Cycle* dialog box, double-click the selected document to see the line item view.

Allocation Structure

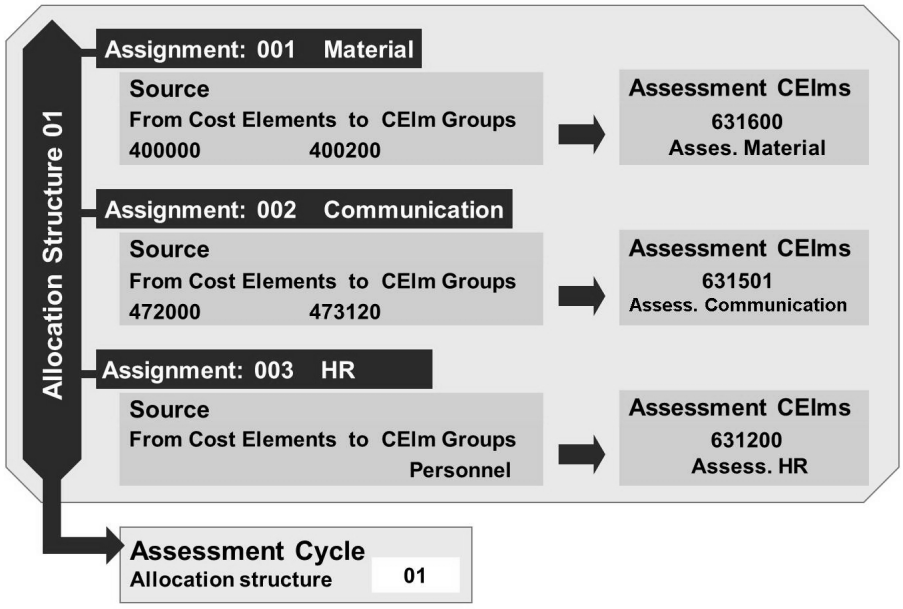

Figure 64: Assessment – Allocation Structure

For a clear picture of the costs that are to be assessed, you can summarize individual cost elements or cost element intervals into different assessment cost elements.

You decide, in each segment, whether to assign a single assessment cost element or an allocation structure.

In the allocation structure, you can define which cost elements are to be allocated under which assessment cost elements. You do not need to create more than one segment to obtain information on the source of the costs to be assigned.

In the allocation structure, you can assign single cost elements, cost element areas, or cost element groups to an assessment cost element.

If required, you can go to the maintenance for allocation structures from the segment maintenance to display, change, or create an allocation structure.

How to Maintain the Allocation Structure

1. Define allocation structures.
   a) Define allocation structures in Customizing for *Controlling* under *Cost Center Accounting → Actual Postings → Period-End Closing → Assessment → Define Allocation Structures*.
   b) On the *Change View "Allocation structures": Overview* screen, choose the *New Entries* pushbutton.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Alloc.str.	**MP**
Text	**Material/Personal**

d) Choose the row with the entry *MP* in the *Alloc.str.* field.

e) In the *Dialog Structure* pane, double-click *Assignments*.

f) On the *Change View "Assignments": Overview* screen, choose the *New Entries* pushbutton.

g) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Assignment	Text
M	**Material costs**
P	**Personal costs**

h) Choose the row with the entry *M* in the *Assignment* field.

i) In the *Dialog Structure* pane, double-click *Source*.

j) On the *Change View "Source": Details* screen, enter the following data:

Field Name or Data Type	Value
From cost el.	**400000**
To cost elem.	**419999**

k) In the *Dialog Structure* pane, double-click *Assessment Cost Element*.

l) On the *Change View "Assessment Cost Element": Overview* screen, choose the *New Entries* pushbutton.

m) On the *New Entries: Overview of Added Entries* screen, enter **613201** in the *Assess. CElem* field.

n) In the *Dialog Structure* pane, double-click *Assignments*.

o) Choose the row with the entry *P* in the *Assignment* field.

p) In the *Dialog Structure* pane, double-click *Source*.

q) On the *Change View "Source": Details* screen, enter the following data:

Field Name or Data Type	Value
From cost el.	**420000**
To cost elem.	**430000**

r) In the *Dialog Structure* pane, double-click *Assessment Cost Element*.

s) On the *New Entries: Overview of Added Entries* screen, enter **613200** in the *Assess. CElem* field.

t) Save your data.

Take an assessment cycle of a participant and use it in the segment motor pool of the allocation structure instead of the assessment cost element. Execute the assessment and show the effect in the information system.

You should reverse the assessment and delete the assessment allocation structure before the participants start the exercise.

Unit 4
Exercise 22

Maintain the Allocation Structure

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Business Example

You feel that the assessment of a cost center that only has one assessment cost element is not detailed enough. As the assessment receiver, you require more detailed information about the source of the cost elements, such as assessment of personnel and material costs. However, you would like to avoid defining 10 segments if, for example, you want to use 10 assessment cost elements to credit a cost center. You define an allocation structure so you can use more than one assessment cost element in a segment.

Task 1

Maintain the allocation structure and check its use.

1. Define an allocation structure.

   Create the following assessment cost elements using cost element category 42 (where## is your group number):

   - 6316## (Assessment Motor Materials ##)
   - 6317## (Assessment Motor Personnel ##)

2. In Customizing, define an allocation structure with the text “Material and personnel costs”. To name the structure, choose the letter of the alphabet that corresponds to your group number. For example, choose A if you are in group 01, B if you are in group 02, and so on.

3. Define assignment number 01 with the text Motor Material Costs, and assignment number 02 with the text Personnel Costs. For each assignment, specify which primary cost elements are to be allocated with which assessment cost element.

4. Select assignment 01 and go to the source definition. You want to allocate all vehicle costs (from cost element 475000). Cost element 6316## (Assessment Motor Materials ##) is to be used as the assessment cost element for allocating the vehicle costs.

5. Select assignment 02 and go to the source definition. You want to allocate all personnel costs (from cost element 420000 to 431000).

   Cost element 6317## (Assessment Motor Personnel ##) is to be used as the assessment cost element for allocating the personnel costs.

Task 2

You want to familiarize yourself with how the allocation structure works.

1. Reverse the assessment results of the ASSE## cycle from the previous exercise.

2. Call up your actual ASSE## cycle in change mode. Call up the Segment overview. Copy the MOTO## segment and insert a copy. Name the new segment MOTO##NEW. This is where you enter your allocation structure. As there are now two segments for assessment

of the Motor Pool cost center, the system credits the cost center more than 100%. Therefore, you need to either delete the old segment MOTO##, or set the locking indicator in the segment header. If you set the locking indicator, the segment definition is retained, but is not included in the cycle run. Save your changes.

3. Run the ASSE## assessment cycle again in an update run.
4. Call up the sender information. Although only three cost centers are involved in the assessment, four rows are displayed in the sender list. Provide an explanation for this.

Task 3

Carry out the following task:

1. Check the result of the assessment in the report of a receiver. Call the Cost Centers: Actual/Plan/Variance report for the current period and version 0. Execute the report for the cost center 302## (Consultant LO).

   What additional information do you now have on the receiver cost center?

   _____

   _____

   _____

Maintain the Allocation Structure

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Business Example

You feel that the assessment of a cost center that only has one assessment cost element is not detailed enough. As the assessment receiver, you require more detailed information about the source of the cost elements, such as assessment of personnel and material costs. However, you would like to avoid defining 10 segments if, for example, you want to use 10 assessment cost elements to credit a cost center. You define an allocation structure so you can use more than one assessment cost element in a segment.

Task 1

Maintain the allocation structure and check its use.

1. Define an allocation structure.

   Create the following assessment cost elements using cost element category 42 (where## is your group number):

   - 6316## (Assessment Motor Materials ##)
   - 6317## (Assessment Motor Personnel ##)

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Cost Element* → *Individual Processing* → *Create Secondary*.

   b) On *Create Cost Element: Initial Screen*, enter the following data:

Field Name or Data type	Value
Cost Element	**6316##**
Valid From	01.01.current year
To	**31.12.9999**

   c) Press ENTER.

   d) On *Create Cost Element: Basic Screen*, enter the following data:

Field Name or Data type	Value
Name	**Assess. Vehic-mat ##**
CElem	**42**

   e) Save your data.

> Note:
> Use the reference to create cost element **6317##** (**Assess. Vehic-Pers##**). Change the name and description.

2. In Customizing, define an allocation structure with the text “Material and personnel costs”. To name the structure, choose the letter of the alphabet that corresponds to your group number. For example, choose A if you are in group 01, B if you are in group 02, and so on.
   a) Define allocation structures in Customizing for *Controlling* under *Cost Center Accounting* → *Actual Postings* → *Period-End Closing* → *Assessment* → *Define Allocation Structures*.
   b) On the *Change View “Allocation structures”: Overview* screen, choose *Edit* → *New Entries*.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Alloc.str.	**MP**
Text	**Material and personnel costs**

   d) Save your data.
3. Define assignment number 01 with the text Motor Material Costs, and assignment number 02 with the text Personnel Costs. For each assignment, specify which primary cost elements are to be allocated with which assessment cost element.
   a) Choose the row with the entry *MP* in the *Alloc.str.* field.
   b) In the *Dialog Structure* pane, double-click *Assignments*.
   c) On the *Change View “Assignments”: Overview* screen, choose *Edit* → *New Entries*.
   d) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Assignment	Text
01	**Vehicle material costs**
02	**Personnel Costs**

   e) Save your data.
4. Select assignment 01 and go to the source definition. You want to allocate all vehicle costs (from cost element 475000). Cost element 6316## (Assessment Motor Materials ##) is to be used as the assessment cost element for allocating the vehicle costs.
   a) Choose the row with the entry *01* in the *Assignment* field.
   b) In the *Dialog Structure* pane, double-click *Source*.
   c) On the *Change View “Source”: Details* screen, enter **475000** in the *From cost el.* field.
   d) In the *Dialog Structure* pane, double-click *Source*.

e) In the *Dialog Structure* pane, double-click *Assessment Cost Element*.

f) On the *Change View "Assessment Cost Element": Overview* screen, choose *Edit* → *New Entries*.

g) On the *New Entries: Overview of Added Entries* screen, enter **6316##** in the *Assess. CElem* field.

h) Press ENTER.

i) Save your data.

5. Select assignment 02 and go to the source definition. You want to allocate all personnel costs (from cost element 420000 to 431000).

   Cost element 6317## (Assessment Motor Personnel ##) is to be used as the assessment cost element for allocating the personnel costs.

   a) In the *Dialog Structure* pane, double-click *Assignments*.

   b) Choose the row with the entry *02* in the *Assignment* field.

   c) In the *Dialog Structure*, double-click *Source*.

   d) On the *Change View "Source": Details* field, enter the following data:

Field Name or Data Type	Value
From cost el.	**420000**
To cost elem.	**431000**

   e) In the *Dialog Structure* pane, double-click *Assessment Cost Element*.

   f) On the *Change View "Assessment Cost Element": Overview* screen, choose *Edit* → *New Entries*.

   g) On the *New Entries: Overview of Added Entries* screen, enter **6317##** in the *Assess. CElem.* field.

   h) Save your data.

Task 2

You want to familiarize yourself with how the allocation structure works.

1. Reverse the assessment results of the ASSE## cycle from the previous exercise.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Assessment*.

   b) On *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal year	Current year

Field Name or Data Type	Value
Cycle	**ASSE##**

c) Deselect the *Test Run* checkbox.

d) Select the *Detail Lists* checkbox.

e) Choose *Assessment → Reverse*.

f) In the *Information* dialog box, choose the *Continue* pushbutton.

2. Call up your actual ASSE## cycle in change mode. Call up the Segment overview. Copy the MOTO## segment and insert a copy. Name the new segment MOTO##NEW. This is where you enter your allocation structure. As there are now two segments for assessment of the Motor Pool cost center, the system credits the cost center more than 100%. Therefore, you need to either delete the old segment MOTO##, or set the locking indicator in the segment header. If you set the locking indicator, the segment definition is retained, but is not included in the cycle run. Save your changes.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Allocations → Assessment*.

b) On *Execute Actual Assessment: Initial Screen*, choose *Extras → Cycle → Change*.

c) On *Change Actual Assessment Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**ASSE##**
Start Date	01.01.Current year

d) Press ENTER.

e) On the *Change Actual Assessment Cycle: Header Data* screen, choose *Goto → Overview segments*.

f) In the *Segment Overview* dialog box, choose the row with name *MOTO##*.

g) Choose the *Copy Segment* pushbutton.

h) In the *Information* dialog box, choose the *Continue* pushbutton.

i) Choose the *Insert Segment* pushbutton.

j) In the *Segment Overview* dialog box, enter the new segment name as **MOTO##NEW**.

k) In the *Segment Overview* dialog box, choose the row with name *MOTO##NEW*.

l) Double-click *MOTO##NEW* to go to the segment maintenance.

m) On the *Change Actual Assessment Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Assessment CEle	Delete the value.
Allocation structure	Enter the chosen name.

n) Save your data.

o) On the *Change Actual Assessment Cycle: Segment* screen, choose *Goto* → *Overview segments*.

p) In the *Segment Overview* dialog box, choose the *MOTO##* segment row.

q) Select the *Locked* checkbox for the *MOTO##* segment.

r) Choose the *Choose* pushbutton.

s) Save your data.

3. Run the ASSE## assessment cycle again in an update run.

a) On the *Change Actual Assessment Cycle: Segment* screen, choose *Goto* → *Back*.

b) On the *Change Actual Assessment Cycle: Header Data* screen, choose *Goto* → *Back*.

c) On *Execute Actual Assessment: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**ASSE##**
Test Run	Deselect
Detail Lists	Select

d) Choose *Assessment* → *Execute*.

4. Call up the sender information. Although only three cost centers are involved in the assessment, four rows are displayed in the sender list. Provide an explanation for this.

a) On the *Display CCA: Actual Assessment Basic List* screen, choose *Goto* → *Sender*.

Note:
The sender list differentiates by sender cost element. In the allocation structure, two assessment cost elements were defined to credit cost center 203##. These cost elements are listed separately in the sender list.

Task 3

Carry out the following task:

1. Check the result of the assessment in the report of a receiver. Call the Cost Centers: Actual/Plan/Variance report for the current period and version 0. Execute the report for the cost center 302## (Consultant LO).

What additional information do you now have on the receiver cost center?

---

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

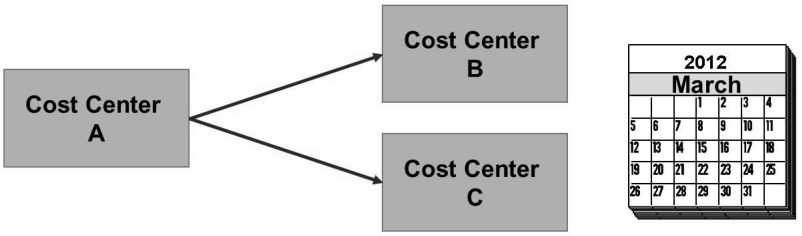
Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**302##**

c) Choose *Program → Execute*.

d)

The report contains information on the content of the debit for cost center 302##, with vehicle costs that are allocated using two assessment cost elements. The cost elements are selected in accordance to the allocation structure. Cost center 302## is debited by the vehicles cost center, mainly due to material costs.

Other Aspects of Allocation



	CCtr A	CCtr B		CCtr C	
	Posting	St. Key Fig.	Debit	St. Key Fig.	Debit
January February	100,- 100,-	50 50	100,- 100,-	0 0	0,- 0,-
March (periodic)	2000,-	0	0,-	100	2000,-
March (cumul.)	2000,-	0	900,-	100	1100,-
Jan.-Mar. (cumul.)	2200,-	100	1100,-	100	1100,-

Figure 65: Cumulative Allocation

Assessments, distributions, and periodic repostings are usually executed by period. This means that values the SAP system posts to a sender in a given period are allocated by the SAP system on the basis of the tracing factors that were entered in this period. If the tracing factors or the sender amounts to be allocated are subject to strong fluctuations, and you are using period-based processing, you cannot assign the allocated costs according to their source. Cumulative processing of the tracing factors or sender values lets you smooth out these fluctuations. The system does this by spreading the allocations across periods.

On the cycle processing header screen, specify whether the cycle should be carried out cumulatively.

If you execute a cycle for which you have selected the indicator for cumulative processing, the SAP system allocates the sender amounts to receivers posted up to and including the current period, based on allocated tracing factors accumulated from period 1 onward. The SAP system also accumulates the allocation amounts it has determined and posts them in the current period, minus the amounts allocated in the prior periods. This ensures that the postings in the prior periods remain unchanged.

Cumulative processing is possible only for distributions, assessments, and periodic repostings.

Cumulative processing is advisable only if the sender and receiver relationships are stable within the fiscal year. The SAP system checks whether this is the case when you execute cumulative processing.

Cumulative processing always accumulates values starting from period 1.

Segment Reverse and Rebook

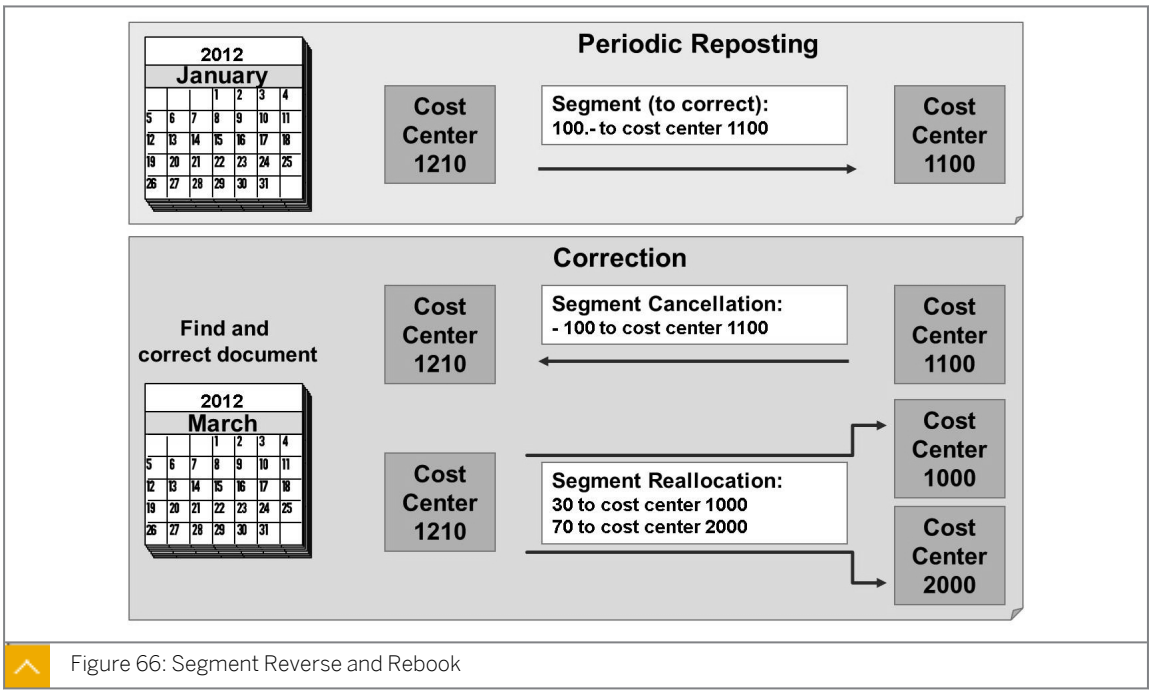


Figure 66: Segment Reverse and Rebook

Organizations change allocations from past periods for the following reasons:

- Audit corrections
- Information received after period-end closing
- Simple errors

Segment reversal and rebooking involve taking segments from a previous period and posting a new allocation in the current period. This is done using corrected reference data from the previous period.

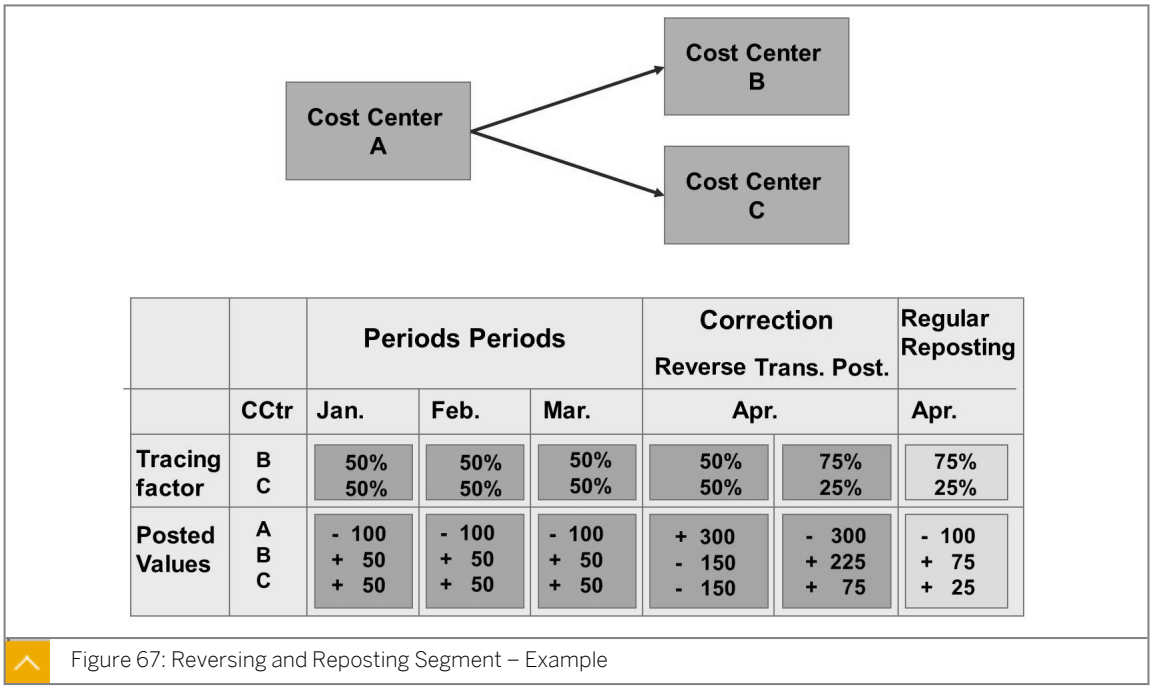
The segment reversal deletes the allocation postings for the selected segment by reposting the results with reversed + or - signs. The data for the current period-end closing transaction is not changed.

Segment reversal and rebooking deletes the allocation but retains the component data. If required, you can correct data from the previous period for a particular segment or segments. You can change statistical key figures, switch + or - signs, select different receivers, and make any other corrections necessary. You can use the rebooking functions only in combination with the reversal function. A separate transaction for rebooking does not exist.

Although the period that is to be reversed is normally closed, this does not have to be the case. However, allocations belonging to the previous period must have used the same cycle and segments, and the current period must not be closed. You do not need to repeat period-end closing for the previous periods; reporting remains consistent for all the periods in question.

Segment adjustment is possible for assessment and distribution, and for periodic repostings. You can reverse and rebook individual segments, but not whole cycles. This can cause inconsistencies and errors if you do not reverse and rebook iterative segments at the same time.

Reversing and Reposting Segment – Example



		Periods Periods			Correction Reverse Trans. Post.		Regular Reposting
	CCtr	Jan.	Feb.	Mar.	Apr.		Apr.
Tracing factor	B C	50% 50%	50% 50%	50% 50%	50% 50%	75% 25%	75% 25%
Posted Values	A B C	- 100 + 50 + 50	- 100 + 50 + 50	- 100 + 50 + 50	+ 300 - 150 - 150	- 300 + 225 + 75	- 100 + 75 + 25

Figure 67: Reversing and Reposting Segment – Example

The figure illustrates an example in which cost center A reposts its costs to cost centers B and C. Percentage rates are entered as tracing factors.

Between January and March, cost center A posts its costs of UNI 100 in equal parts to cost centers B and C. In April, however, an employee sees that the allocation bases are incorrect. The reposting is to be made with a 75% portion for cost center B and 25% for cost center C. You have to reverse the reposting allocation for the closed periods (January through March).

A segment reverse in April cancels the allocations that took place from cost center A to cost centers B and C in January, February, and March. Cost center A is debited with 3 × 100 = 300 UNI.

Cost centers B and C are credited with 3 × 50 = 150 UNI. The correction is posted in April, not in the original posting period.

The segment reposting in April is a corrected reposting for the three previous periods using the new tracing factor. Cost center A is credited with 300. Cost center B is debited (75% of 1000) × 300 = 225. Cost center C is debited (25% of 1000) × 300 = 75.

The standard reposting for April is now made on the basis of the new tracing factor.

Manual Cost Allocation

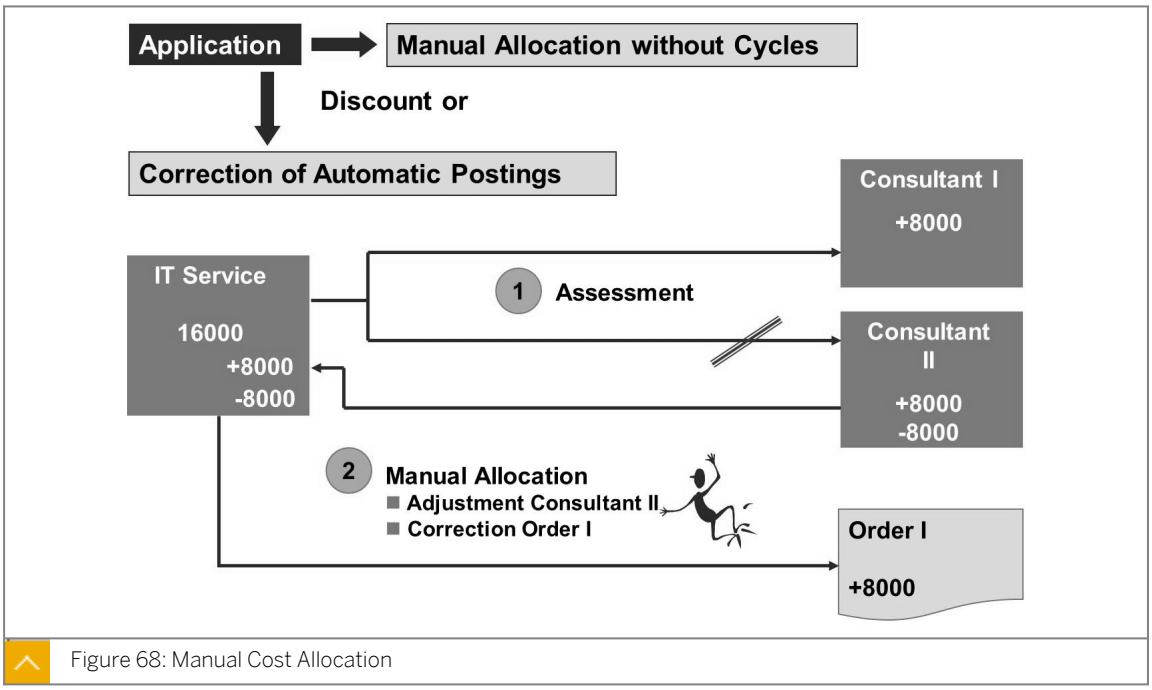


Figure 68: Manual Cost Allocation

Manual cost allocation lets you post primary and secondary costs manually. Unlike the reposting of costs, which reduces the original debit line on the cost center, a separate credit record is written to the sender.

You can avoid time-consuming settings in Customizing by using manual cost allocation for simple allocations. Manual cost allocation also allows you to correct incorrect secondary postings and import data from external systems. Such adjustments do not involve a reversal, but a new allocation.

You can use manual cost allocation for all cost element categories. An exception is category 43, allocation of activities and processes, which may be used only for activity allocation. Senders and receivers include cost centers, internal orders, WBS elements, business processes, networks, activities, customer orders, cost objects, and real estate objects.

You can use manual cost allocation only for actual data.

If you carry out period-based allocation following manual allocation, ensure that all the cost elements used in the manual posting are contained in the allocation scheme for automatic allocation. Costs that are debited to a cost center by manual cost allocation cannot be further debited using periodic reposting. Periodic repostings are used only to correct postings. They should be carried out before the allocations, whether manual or automatic, take place.

Indirect Activity Allocation

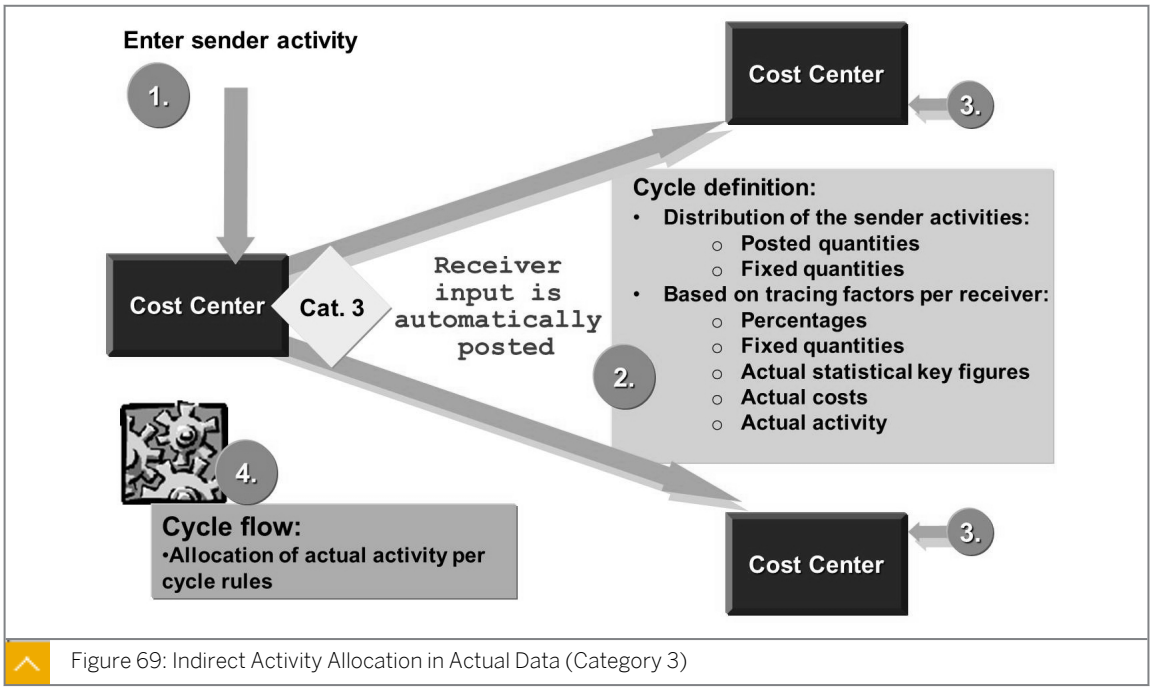


Figure 69: Indirect Activity Allocation in Actual Data (Category 3)

Indirect activity allocation automatically assigns activities in the actual data. Unlike the direct and manual allocation of activity, you need to define keys for the automatic periodic allocation of actual activities. In the same way as all other periodic allocation methods, indirect activity allocation uses segments and cycles to define sender and receiver relationships. You define the processing methods per segment. Different processing methods can occur within a given segment. The costs are allocated using a secondary cost element from category 43. The cost element assignment is taken from the master data for cost elements for the cost center and activity type plan, and can be changed.

Cost centers function as senders in indirect activity allocation. The receivers of an indirect activity allocation can be cost centers, WBS elements, internal orders, cost objects, or business processes.

Using Allocation Methods

Depending on the activity type category, you can use one of two allocation methods:

- When you can determine the total activity for the sender, use indirect activity allocation to distribute the posted activity quantities from the sender to the receiver based on specific keys.
- For activities that are to be planned on a sender object, use activity type category three – manual entry or indirect allocation. The corresponding segment must use the sender rule “posted quantities”. All receiver rules are valid here except “fixed quantities”.

Indirect Activity Allocation in Actual Data (Category 2)

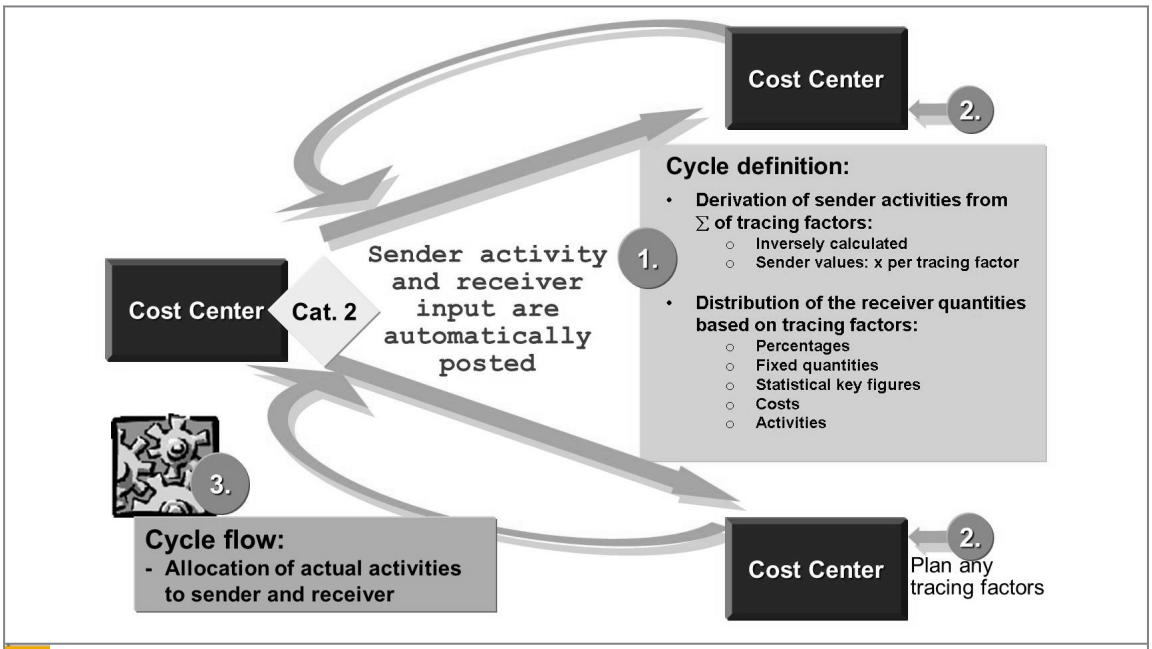


Figure 70: Indirect Activity Allocation in Actual Data (Category 2)

The SAP system determines the quantities for activity types that can't be calculated or are very difficult to calculate.

The SAP system determines the activities using the following methods:

- The sender activity quantity is derived from the receiver tracing factors (with a global or weighted factor that is defined per sender).
- The sender activity is derived from the corresponding entries in the segment definition (as a fixed sender or receiver quantity).

This second form of indirect activity allocation uses activity type category 2 (indirect entry, indirect allocation). The corresponding segment must either use the "Inversely Calculated Quantity" sender rule along with any receiver rule, or the identical "Fixed Quantities" sender and receiver rules. If you use sender rules to inversely calculate the quantity, the sender-specific weighting factors are calculated with the sender values function (default value = 1).

When the cycle is run, the system first calculates the allocation bases of the receivers, to determine how the activities of the sender should be distributed. The sum of the tracing factors multiplied by the sender values is the total activity of the sender. This quantity is then credited to the sender and debited to the receivers accordingly.

How to Maintain Indirect Activity Allocation

The repair costs that were previously grouped on the repair cost center should be allocated to both production cost centers, chip and PC, with indirect activity allocation. The output of each cost center (the number of produced units) should be the basis of the allocation.

1. Enter the sender activities in the repair cost center. Repair cost center 113## (where ## is your group number) provided 360 hours of repair service in the current month.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Actual Postings → Sender Activities → Enter*.

b) On the *Enter Services* screen, enter the following data:

Field Name or Data Type	Value
Doc. Date	Current date
Postg Date	Current date
Scrn var.	**Cost center**

c) On the *Enter Services* screen, post the following data:

Send. CCtr	SAtyTyp	Total Quantity
113##	**REP##**	**360**

d) Choose the *Post* pushbutton.

2. Display the report for the Technical Area S## cost center group.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Actual Postings → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Fiscal Year	Current year
From Period	**1**
To Period	**12**
Plan Version	**0**
Cost Center Group	**S##**

c) Choose the *Execute* pushbutton.

d) Go back to the *SAP Easy Access* screen.

3. Define a cycle for the indirect activity allocation ILV##. The cycle should be valid from the first day of the current fiscal year. Create a segment, "repair ##", that allocates 100% of the posted actual quantities using variable portions of the actual statistical key figure. Repair cost center 113## should be the sender of the allocation. The activity to be allocated is the activity type repair, "REP##." The receiver is the production cost center group "S20##", which contains cost centers PC (211##) and CHIP (212##). Use the statistical key figure produced units (PROD##) as the receiver tracing factor. Assign the cycle to cycle run group Z##.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Allocations → Indirect Activity Allocation*.

b) On *Execute Act. Indirect Activity Allocation: Initial Screen*, choose *Extras → Cycle → Create*.

c) On *Create Actual Indirect Activity Allocation Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**ILV##**
Start Date	Current date

d) Press ENTER.

e) On the *Create Actual Indirect Activity Allocation Cycle: Header Data* screen, choose *Edit → Attach segment*.

f) On the *Create Actual Indirect Activity Allocation Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**Rep##**
Description	**Repair costs production ##**

g) For *Sender Values*, enter the following data:

Field Name or Data Type	Value
Rule	*Posted quantities*
Share in %	*100*
Act. Values	Select

h) For *Receiver Tracing factor*, enter the following data:

Field Name or Data Type	Value
Rule	*Variable portions*
Var. portion type	*Plan Stat. Key Figures*

i) Choose the *Senders/Receivers* tab page.

j) For *Sender*, enter the following data:

Field Name or Data Type	Value
Cost Center	**113##**
Activity Type	**REP##**

k) For *Receiver*, in the *Cost Center* field under *Group*, enter **S20##**.

l) On the *Receiver Tracing Factor* tab page, in the *Stat. key fig.* field, enter **PROD##**.

m) Choose *Cycle → Save cycle → No check*.

n) Choose *Goto → Cycle run group*.

o) In the *Determine Cycle Run Group* dialog box, choose the *Create group* pushbutton.

p) In the Create *Cycle Run Group* dialog box, enter the following data:

Field Name or Data Type	Value
Cycle run group	**Z##**
	Parallelization grp ##

q) Choose the *Continue* pushbutton.

r) In the *Information* dialog box, choose the *Continue* pushbutton.

s) In the *Determine Cycle Run Group* dialog box, choose the *Continue* pushbutton.

4. Execute the actual cycle for the indirect activity allocation. Also execute cycle ILV## for the actual period. Execute it first in the test run with detail lists.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Indirect Activity Allocation*.

b) On *Execute Act. Indirect Activity Allocation: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**ILV##**

c) Select the *Test Run* and *Detail Lists* checkboxes.

d) Choose the *Execute* pushbutton.

Note:
After you receive a successful result, execute the cycle once again in the update run.

5. Call the Cost Centers: Actual/Plan/Variance report for the cost center group S## and the current period in the current fiscal year. Display the result of the allocation for the cost centers in the technical area (S##) in a suitable report.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Fiscal Year	Current year
From Period	Current period
To Period	Current period

Field Name or Data Type	Value
Plan Version	0
Cost Center Group	S##

c) Choose the *Execute* pushbutton.

Unit 4
Exercise 23

Maintain Indirect Activity Allocation (Optional)

241

Business Example

During the current period, additional costs are posted to the repair cost center for repairs. At the end of the period, additional repair costs should be assigned to the Production Cost Center, according to their origin, in period-end closing.

The repair costs that were previously grouped on the repair cost center should be allocated to both production cost centers, chip and PC, with indirect activity allocation. The output of each cost center (the number of produced units) should be the basis of the allocation.

1. Enter the sender activities in the repair cost center. Repair cost center 113## (where ## is your group number) provided 360 hours of repair service in the current month.
2. Display the report for the "Technical Area S##" cost center group.
3. Define a cycle for the indirect activity allocation ILV##. The cycle should be valid from the first day of the current fiscal year. Create a segment, "repair ##", that allocates 100% of the posted actual quantities using variable portions of the actual statistical key figure. Repair cost center 113## should be the sender of the allocation. The activity to be allocated is the activity type repair, "REP##." The receiver is the production cost center group "S20##", which contains cost centers PC (211##) and CHIP (212##). Use the statistical key figure produced units (PROD##) as the receiver tracing factor. Assign the cycle to cycle run group Z##.
4. Execute the actual cycle for the indirect activity allocation. Also execute cycle ILV## for the actual period. Execute it first in the test run with detail lists.
5. Call the Cost Centers: Actual/Plan/Variance report for the cost center group S## and the current period in the current fiscal year. Display the result of the allocation for the cost centers in the technical area (S##) in a suitable report.

Maintain Indirect Activity Allocation (Optional)

242

Business Example

During the current period, additional costs are posted to the repair cost center for repairs. At the end of the period, additional repair costs should be assigned to the Production Cost Center, according to their origin, in period-end closing.

The repair costs that were previously grouped on the repair cost center should be allocated to both production cost centers, chip and PC, with indirect activity allocation. The output of each cost center (the number of produced units) should be the basis of the allocation.

1. Enter the sender activities in the repair cost center. Repair cost center 113## (where ## is your group number) provided 360 hours of repair service in the current month.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Sender Activities* → *Enter*.
   b) On the *Enter Services* screen, enter the following data:

Field Name or Data Type	Value
Doc. Date	Current date
Postg Date	Current date
Scrn var.	**Cost center**

   c) On the *Enter Services* screen, post the following data:

Send. CCtr	SAtyTyp	Total Quantity
113##	**REP##**	**360**

   d) Choose the *Post* pushbutton.

2. Display the report for the "Technical Area S##" cost center group.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Actual Postings* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Fiscal Year	Current year
From Period	**1**
To Period	**12**
Plan Version	**0**

Field Name or Data Type	Value
Cost Center Group	**S##**

c) Choose the *Execute* pushbutton.

d) Go back to the *SAP Easy Access* screen.

3. Define a cycle for the indirect activity allocation ILV##. The cycle should be valid from the first day of the current fiscal year. Create a segment, "repair ##", that allocates 100% of the posted actual quantities using variable portions of the actual statistical key figure. Repair cost center 113## should be the sender of the allocation. The activity to be allocated is the activity type repair, "REP##." The receiver is the production cost center group "S20##", which contains cost centers PC (211##) and CHIP (212##). Use the statistical key figure produced units (PROD##) as the receiver tracing factor. Assign the cycle to cycle run group Z##.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Period-End Closing* → *Single Functions* → *Allocations* → *Indirect Activity Allocation*.

b) On *Execute Act. Indirect Activity Allocation: Initial Screen*, choose *Extras* → *Cycle* → *Create*.

c) On *Create Actual Indirect Activity Allocation Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**ILV##**
Start Date	Current date

d) Press ENTER.

e) On the *Create Actual Indirect Activity Allocation Cycle: Header Data* screen, choose *Edit* → *Attach segment*.

f) On the *Create Actual Indirect Activity Allocation Cycle: Segment* screen, enter the following data:

Field Name or Data Type	Value
Segment Name	**Rep##**
Description	**Repair costs production ##**

g) For *Sender Values*, enter the following data:

Field Name or Data Type	Value
Rule	*Posted quantities*
Share in %	*100*
Act. Values	Select

h) For *Receiver Tracing factor*, enter the following data:

Field Name or Data Type	Value
Rule	*Variable portions*
Var. portion type	*Plan Stat. Key Figures*

i) Choose the *Senders/Receivers* tab page.

j) For *Sender*, enter the following data:

Field Name or Data Type	Value
Cost Center	**113##**
Activity Type	**REP##**

k) For *Receiver*, in the *Cost Center* field under *Group*, enter **S20##**.

l) On the *Receiver Tracing Factor* tab page, in the *Stat. key fig.* field, enter **PROD##**.

m) Choose *Cycle → Save cycle → No check*.

n) Choose *Goto → Cycle run group*.

o) In the *Determine Cycle Run Group* dialog box, choose the *Create group* pushbutton.

p) In the Create *Cycle Run Group* dialog box, enter the following data:

Field Name or Data Type	Value
Cycle run group	**Z##**
	Parallelization grp ##

q) Choose the *Continue* pushbutton.

r) In the *Information* dialog box, choose the *Continue* pushbutton.

s) In the *Determine Cycle Run Group* dialog box, choose the *Continue* pushbutton.

4. Execute the actual cycle for the indirect activity allocation. Also execute cycle ILV## for the actual period. Execute it first in the test run with detail lists.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Allocations → Indirect Activity Allocation*.

b) On the *Execute Act. Indirect Activity Allocation: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Period	Current period
To	Current period
Fiscal Year	Current year
Cycle	**ILV##**

c) Select the *Test Run* and *Detail Lists* checkboxes.

d) Choose the *Execute* pushbutton.

> Note:
> After you receive a successful result, execute the cycle once again in the update run.

5. Call the Cost Centers: Actual/Plan/Variance report for the cost center group S## and the current period in the current fiscal year. Display the result of the allocation for the cost centers in the technical area (S##) in a suitable report.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center Group	**S##**

c) Choose the *Execute* pushbutton.

LESSON SUMMARY

You should now be able to:

- Draft the distribution cycle
- Maintain the assessment cycle
- Obtain an overview of cycle header
- Work with the allocation structure
- Work with indirect activity allocation

Using the Period Lock

247

LESSON OVERVIEW
This lesson explains how to use the period lock.

The period lock function allows you to lock plan and actual business transactions.

You can also select and lock individual business transactions for a specific period, an entire year, or for entire periods.

Business Example

After period-end closing, the period for postings should be locked so that the period-end closing can no longer be influenced. For this reason, you require the following knowledge:

- An understanding of how to use the period lock

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Use the period lock

Period Lock

Locking Transactions or Periods:

Transactions	Periods													
	01	02	03	04	05	06	07	08	09	10	11	12	13	14
CO through post from FI	x	x	x	x	x	x	x	x	x	x				
Periodic reposting	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Assessment	x	x	x	x	x	x	x	x	x					

Figure 71: Period Lock

You can use the period lock to lock plan and actual business transactions for a combination of controlling area, fiscal year, and version.

You can select individual business transactions for locking from a list of all the plan and actual business transactions.

It is also possible to lock individual business transactions for all the periods of the fiscal year, or all the business transactions for individual periods.

How to Use the Period Lock

Show how to lock periods or transactions.

1. Check period lock function.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Environment* → *Period Lock* → *Change*.
   b) On *Change Period Lock: Initial Screen*, enter the current fiscal year in the *Fiscal Year* field.
   c) Choose the *Actual* pushbutton.

LESSON SUMMARY

You should now be able to:

- Use the period lock

Unit 4
Lesson 6

Using New General Ledger Accounting

249

LESSON OVERVIEW
This lesson explains how to use new General Ledger Accounting (new G/L).

Business Example

The vast majority of companies that use SAP to map their General Ledger Accounting also use SAP software for the other FI subledgers. You will be required to find out whether there are any special considerations when using new General Ledger Accounting. For this reason, you require the following knowledge:

- An understanding of the advantages of new G/L in SAP over the classic G/L in SAP R/3 Enterprise
- An understanding of how to enter documents in accounts receivable, processed with document splitting

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Outline the benefits of new General Ledger Accounting

Benefits of New G/L

The new G/L in SAP has the following advantages over the classic G/L in SAP ERP:

- The new G/L has an extended data structure as standard. You can also add your own fields to new G/L.
- Document splitting enables balance sheets on entities, such as segments.
- The reconciliation between Management Accounting (CO) and Financial Accounting (FI) can be done in real time. Time-consuming reconciliation tasks are eliminated.
- The new G/L offers the option to carry multiple ledgers within the G/L. Beside the accounts approach, you now have a further possibility to map parallel accounting in an SAP system.

Benefits in Detail – Extended Data Structure

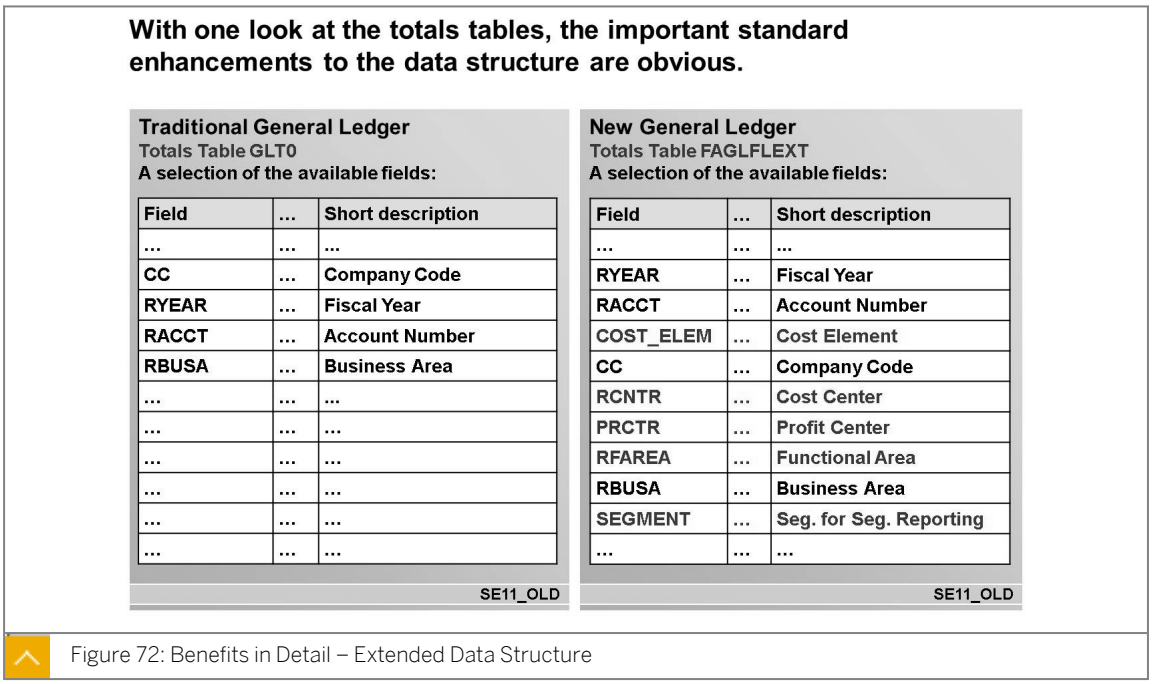


Figure 72: Benefits in Detail – Extended Data Structure

The *Functional Area* field is now saved in the totals table of new G/L. This means you no longer have to activate the cost of sales ledger (0F) to create a profit and loss statement following cost-of-sales accounting.

The *Profit Center* and *Partner Profit Center* fields are also recorded in the G/L. Therefore, you can use the G/L to conduct management analysis.

The *Segment* field is a new entity (characteristic/category). It allows you to carry out segment reporting.

The table structure in new G/L is expandable. This allows you to include customized fields.

You can use standard reports for all of the situations described here.

Benefits in Detail – Document Splitting (1)

Displayed Business Transaction

- You have a vendor invoice for €11,600.
- You need to assign the expense to two segments (or two cost centers, two profit centers, or two business areas).
- The figure shows the data entry view.

Display document: Data entry view

Document number: 19000001538 CCode: Fiscal year: YYYY
Document date: DD.MM.YYYY Posting date: DD.MM.YYYY Period: M

CCod	It	Pot Key	Account	Description	Amount	Crncy	FKBER	CCtr	Segment	
1000	1	31	1000	Vendor X	11,600	EUR				
	2	40	417000	Service	4,000	EUR	0400	1000	SEG A	
	3	40	417000	Service	6,000	EUR	0100	4140	SEG B	
	4	40	154000	Input tax	1,600	EUR				

FB03

Figure 73: Benefits in Detail – Document Splitting (1)

The interface and the creation of financial documents are the same as in previous releases.

An input tax rate of 16% is assumed.

SAP currently supports the derivation of the segment from the profit center. For example, a profit center can be derived from a cost center, a CO-internal order, or a project.

Benefits in Detail – Document Splitting (2)

Display document: General ledger view

Entry View
Document number: 19000001538 Company code: Fiscal year: YYYY
Document date: DD.MM.YYYY Posting date: DD.MM.YYYY Period: M

Ledger 0L
Document: 19000001538 Fiscal year: YYYY Period: M

CCod	It	Pos Key	Account	Description	Amount	Cur.	FKBER	Cost ctr	Segment	
1000	1	31	160000	Vendor Payable	4.640	EUR			SEG A	
1000	2	40	417000	Service	4.000	EUR	0400	1000		
1000	4	40	154000	Input tax	640	EUR				
					0,00	EUR			SEG A	
1000	1	31	160000	Vendor Payable	6.960	EUR			SEG B	
1000	3	40	417000	Service	6.000	EUR	0100	4140		
1000	4	40	154000	Input tax	960	EUR				
					0,00	EUR			SEG B	

FB03

Note: The layout or the display variant of the document is sorted (in ascending order) by segment with subtotals in the *Segment* column.

Figure 74: Benefits in Detail – Document Splitting (2)

To guarantee a continuous split of the characteristic segment or any other entity, you need to activate document splitting. Continuous segmentation means that each document for the activated entity reaches a "balance 0 position."

Document splitting replaces the following period-end activities:

- Balance sheet adjustment (SAPF180)
- Profit and loss adjustment (SAPF181)

> Caution:
> Document splitting also functions with post-processing processes, such as payments. For original vendor invoices, cash discounts received and paid are distributed to entities according to the amount of the original expense accounts postings.

In the way, customer invoices are handled, similarly, revenues are distributed to different entities.

Benefits in Detail – Real-Time Integration of CO with FI

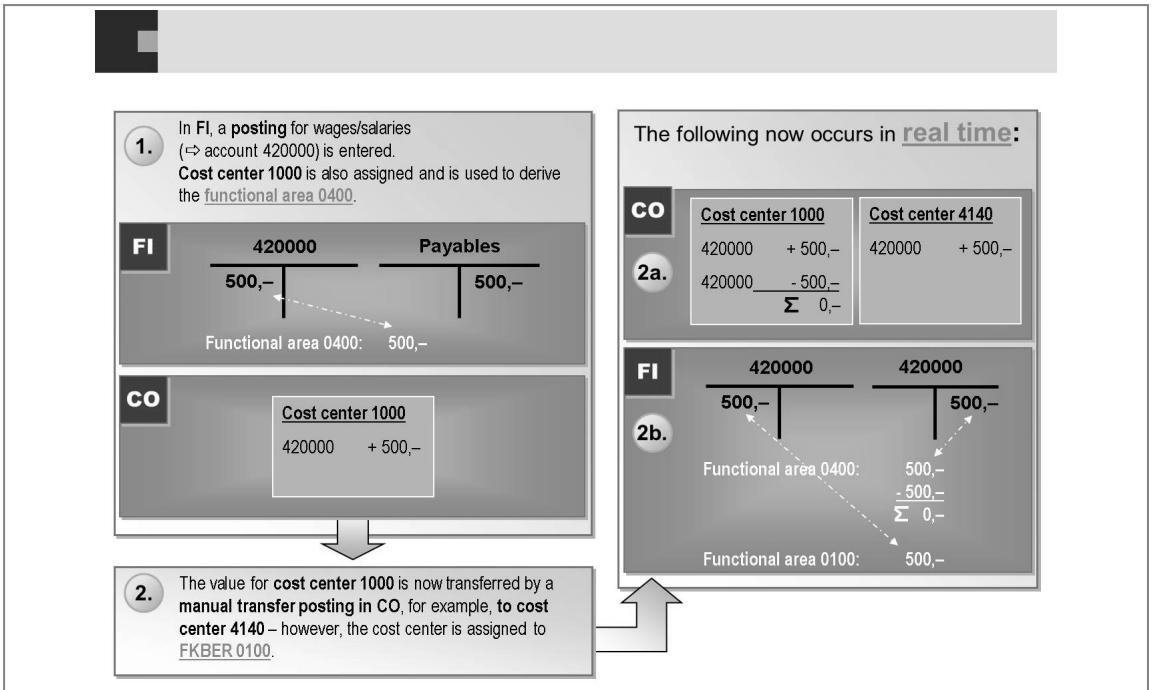


Figure 75: Benefits in Detail – Real-Time Integration of CO with FI

The figure shows real-time integration of CO with FI using the *Functional Area* characteristic or criterion as an example.

You can define real-time integration for the following characteristics:

- Company code
- Business area
- Profit center

- Segment
- Funds

You can simultaneously activate real-time integration for all of these characteristics.

The Financial Accounting document has the following key features:

- It is posted in real time (per document). It is no longer necessary or possible to use transaction code KALC (the reconciliation ledger) in Cost Element Accounting.
- It is a document that does not require a clearing account. Clearing accounts are still required in SAP, for example, for cross-company code transactions.
- In traceability of accounting documents, you can toggle between the document generated in real time in FI and the document in the Management Accounting.

Documents posted with real-time integration between CO and FI can be logged by tracing and then analyzed.

LESSON SUMMARY
You should now be able to:

- Outline the benefits of new General Ledger Accounting

Learning Assessment

255

1. You can base the accrual calculation on a percentage overhead.

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

2. Which of the following are methods of accrued costs?

   Choose the correct answers.

   - [ ] **A** Percentage method
   - [ ] **B** Plan=actual method
   - [ ] **C** Target=actual method
   - [ ] **D** Fixed-quantity method

3. Which of the following are the main components of accrual calculation?

   Choose the correct answers.

   - [ ] **A** Base
   - [ ] **B** Overhead
   - [ ] **C** Credit
   - [ ] **D** Debit

4. You use cost element category 4 to plan under a primary cost element (accrued cost element/target = actual).

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

5. Which of the following statements about statistical key figures are true?

   Choose the correct answers.

   ☐ A Statistical key figures defined as fixed values are updated from the corresponding posting period onward in all subsequent posting periods of the fiscal year.

   ☐ B Statistical key figures can be used as a basis for periodic allocations.

   ☐ C Statistical key figures must be defined within the framework of the activity allocation.

   ☐ D Statistical key figures cannot be changed after they have been entered.

6. You can use statistical key figures as a basis for periodic transactions, such as assessment or distribution.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

7. You can define statistical key figures as a fixed-value or a totals-value.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

8. With periodic reposting, you can repost primary and secondary costs.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

9. Cycles assigned to the same cycle run groups can run parallel to one another.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

10. The receivers of a periodic reposting can be:

    Choose the correct answers.

    - ☐ **A** Cost centers
    - ☐ **B** Internal orders
    - ☐ **C** WBS elements
    - ☐ **D** Statistical key figures

11. You can reverse and repeat periodic repostings as often as required.

    Determine whether this statement is true or false.

    - ☐ True
    - ☐ False

12. A distribution receiver can be:

    Choose the correct answers.

    - ☐ **A** A Cost center
    - ☐ **B** A WBS element
    - ☐ **C** A Internal order
    - ☐ **D** An Asset master record

13. During periodic reposting, no separate credit record is written to the sender for the cost element in the summary report.

    Determine whether this statement is true or false.

    - ☐ True
    - ☐ False

14. During assessment, cost centers or business processes can be used as senders.

    Determine whether this statement is true or false.

    - ☐ True
    - ☐ False

15. Using distribution rather than periodic reposting improves performance.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

16. Which function can you use to test an individual cycle prior to an update run?

    Choose the correct answer.

    ☐ A Segment overview

    ☐ B Formal check

    ☐ C Cycle check

17. You cannot sort and add segments in a cycle according to your requirements.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

18. In cycle headers the system logs various cycle and segment information or settings. Identify some them.

    Choose the correct answers.

    ☐ A The end date of the cycle

    ☐ B The date the cycle was last changed

    ☐ C The name of the last person to make a change

    ☐ D The assessment cost element

19. You can use the rebooking functions only in combination with the reversal function.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

20. Periodic postings should be carried out after manual or automatic allocations take place.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

21. Manual cost allocations let you post primary and secondary costs manually.

Determine whether this statement is true or false.

- ☐ True
- ☐ False

22. You can lock plan and actual business transaction for individual periods.

Determine whether this statement is true or false.

- ☐ True
- ☐ False

23. Once a period is locked, you cannot open it again.

Determine whether this statement is true or false.

- ☐ True
- ☐ False

24. Which of the following is a new entity stored in the totals table of new General Ledger Accounting?

Choose the correct answers.

- ☐ A Functional Area
- ☐ B Profit Center
- ☐ C Segment

25. You can add customer-defined fields to the table of the new General Ledger Accounting.

Determine whether this statement is true or false.

- ☐ True
- ☐ False

Learning Assessment - Answers

260

1. You can base the accrual calculation on a percentage overhead.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. Which of the following are methods of accrued costs?

   Choose the correct answers.

   [X] A Percentage method

   [X] B Plan=actual method

   [X] C Target=actual method

   [ ] D Fixed-quantity method

3. Which of the following are the main components of accrual calculation?

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   [X] A Base

   [X] B Overhead

   [X] C Credit

   [ ] D Debit

4. You use cost element category 4 to plan under a primary cost element (accrued cost element/target = actual).

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   [ ] C Statistical key figures must be defined within the framework of the activity allocation.

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6. You can use statistical key figures as a basis for periodic transactions, such as assessment or distribution.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

7. You can define statistical key figures as a fixed-value or a totals-value.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

8. With periodic reposting, you can repost primary and secondary costs.

   Determine whether this statement is true or false.

   [ ] True

   [X] False

9. Cycles assigned to the same cycle run groups can run parallel to one another.

   Determine whether this statement is true or false.

   [ ] True

   [X] False

10. The receivers of a periodic reposting can be:

    Choose the correct answers.

    - [X] A Cost centers
    - [X] B Internal orders
    - [X] C WBS elements
    - [ ] D Statistical key figures

11. You can reverse and repeat periodic repostings as often as required.

    Determine whether this statement is true or false.

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    - [ ] False

12. A distribution receiver can be:

    Choose the correct answers.

    - [X] A A Cost center
    - [X] B A WBS element
    - [X] C A Internal order
    - [ ] D An Asset master record

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    Determine whether this statement is true or false.

    - [X] True
    - [ ] False

14. During assessment, cost centers or business processes can be used as senders.

    Determine whether this statement is true or false.

    - [X] True
    - [ ] False

15. Using distribution rather than periodic reposting improves performance.

Determine whether this statement is true or false.

- [ ] True
- [x] False

16. Which function can you use to test an individual cycle prior to an update run?

Choose the correct answer.

- [ ] A Segment overview
- [x] B Formal check
- [ ] C Cycle check

17. You cannot sort and add segments in a cycle according to your requirements.

Determine whether this statement is true or false.

- [ ] True
- [x] False

18. In cycle headers the system logs various cycle and segment information or settings. Identify some them.

Choose the correct answers.

- [x] A The end date of the cycle
- [x] B The date the cycle was last changed
- [x] C The name of the last person to make a change
- [ ] D The assessment cost element

19. You can use the rebooking functions only in combination with the reversal function.

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Determine whether this statement is true or false.

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21. Manual cost allocations let you post primary and secondary costs manually.

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- [x] True
- [ ] False

22. You can lock plan and actual business transaction for individual periods.

Determine whether this statement is true or false.

- [x] True
- [ ] False

23. Once a period is locked, you cannot open it again.

Determine whether this statement is true or false.

- [ ] True
- [x] False

24. Which of the following is a new entity stored in the totals table of new General Ledger Accounting?

Choose the correct answers.

- [x] A Functional Area
- [x] B Profit Center
- [x] C Segment

25. You can add customer-defined fields to the table of the new General Ledger Accounting.

Determine whether this statement is true or false.

- [x] True
- [ ] False

UNIT 5 Planning

Lesson 1

Lesson 2

Lesson 3

UNIT OBJECTIVES

- Describe cost center planning
- Maintain a planning layout
- Plan with statistical key figures
- Use distribution keys
- Plan activity output and prices
- Maintain cost element planning
- Describe resource planning
- Describe dependency planning
- Describe automatic planning process
- Copy plan data
- Use revaluation

- Transfer plan values
- Use plan lock

Unit 5
Lesson 1

Preparing Planning Configuration

267

LESSON OVERVIEW

This lesson explains the planning scope of Cost Center Accounting and also demonstrates how you can organize the planning screen.

The first topic introduces planning. Contents of this unit include the option to plan in multiple versions in the SAP system, the planning scope, as well as the organization of the planning screen.

Explain the general version definition for all settings in the controlling component. Emphasize that only version 0 can store actual costs in Overhead Cost Controlling. Outline the option to store plan data in multiple versions. Plan data can be stored in version 0 as well as in alternative versions. If you plan different scenarios in different plan versions, it is best to use alternative version numbers for these scenarios and to copy the final plan into version 0. This allows for easier plan version 0 and actual version 0 comparison reporting.

Business Example

After you have configured the SAP system to ensure that all business transactions run according to plan, you need to configure the planning functions. For this reason, you require the following knowledge:

- An understanding of cost center planning
- An understanding of the planning layout

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Describe cost center planning
- Maintain a planning layout

Cost Center Planning

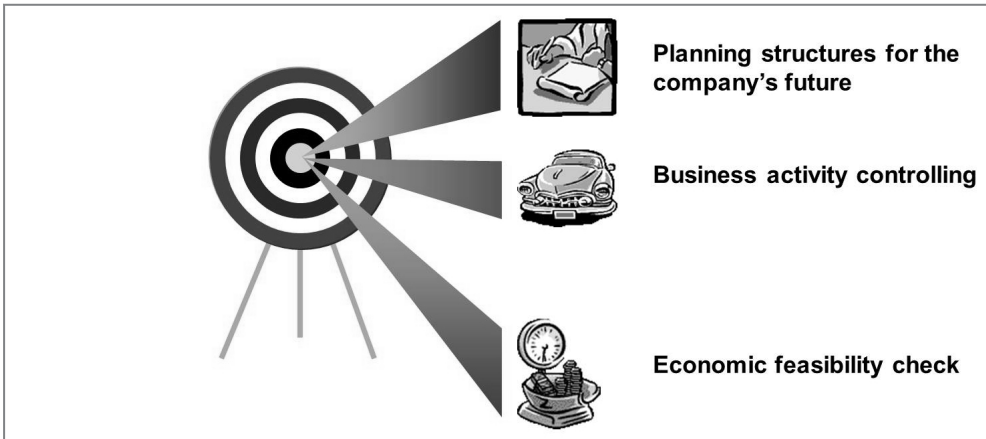

Figure 76: Cost Center Planning

You use planning to define enterprise goals. You can find any variances and make corrections by comparing actual and plan data.

Cost planning is part of the overall business planning process and is a prerequisite for standard costing. You use cost and quantity planning to calculate allocation prices.

Cost center planning aims to achieve the following:

- You can plan the structure of your future business transactions for a certain period of time.
- You can use benchmarks to control the business transactions within a posting period.
- When the posting period is closed, you can monitor the effectivity by comparing plan data with actual data, and target data with actual data.
- You can create a base for valuating the business transactions in your enterprise.

The SAP system provides a wide range of options to help you achieve these objectives.

Versions in Management Accounting

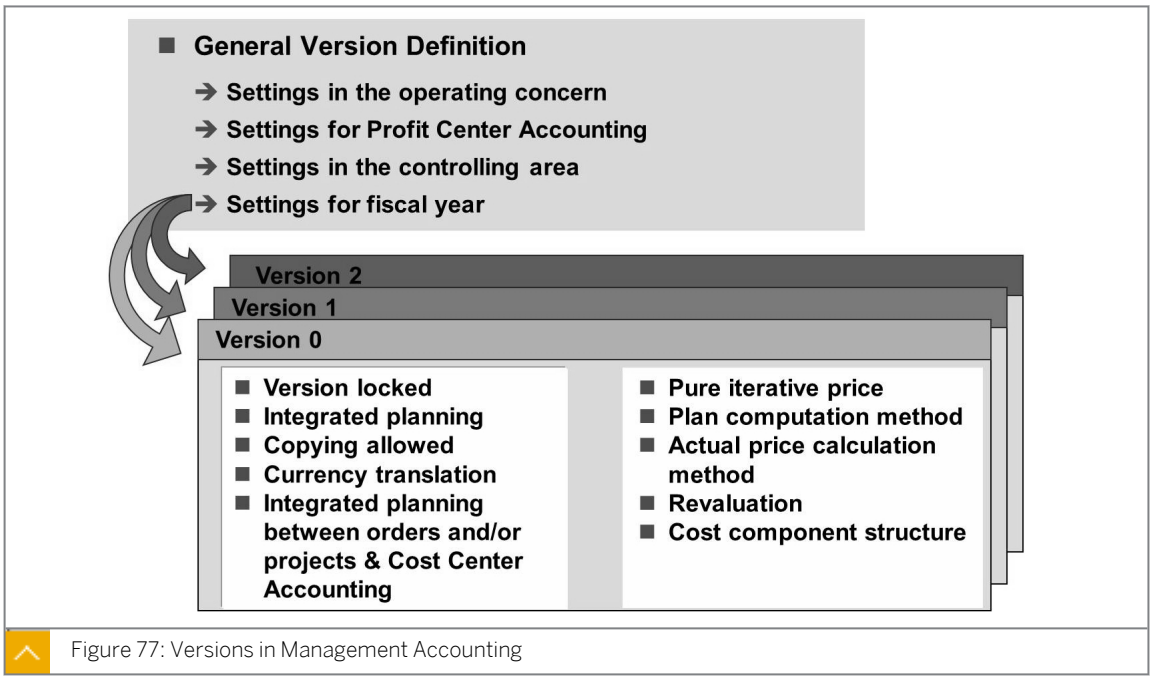

Figure 77: Versions in Management Accounting

Version definition applies throughout Management Accounting. Version definition ensures that your data remains consistent even if you use the version in different applications. For example, version definition is used in both Overhead Cost Management Accounting and Profitability Analysis (integrated planning).

You define versions for Management Accounting centrally and add application-specific settings for Profitability Analysis, Profit Center Accounting, and Overhead Cost Controlling.

You can plan your cost centers in as many Controlling (CO) versions as you wish. Each version in the SAP system is tailored to particular planning requirements.

When you create a controlling area, the SAP system automatically creates version 0, which is valid for five fiscal years. You can also create alternative versions for positive or negative scenarios.

The SAP system always uses version 0 when referencing actual postings. Alternative versions allow only for plan data storage in Cost Center Accounting.

Planning Scope and Techniques

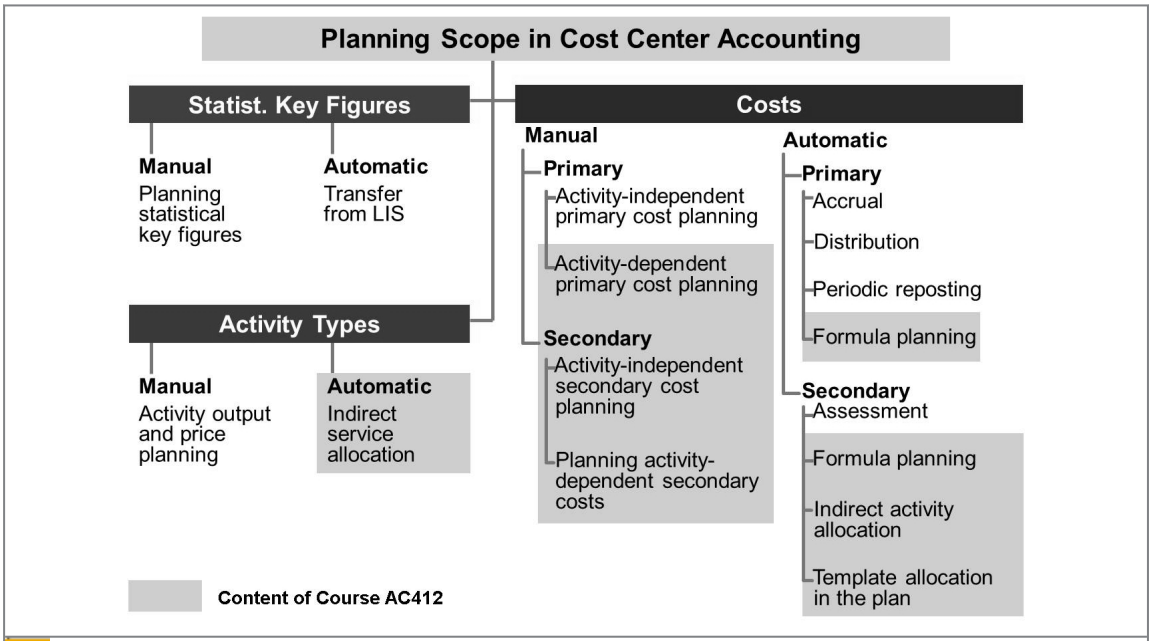

Figure 78: Planning Scope and Techniques

When planning cost centers, you can distinguish between:

- Planning statistical key figures
- Planning the activity output and prices
- Planning value-based and quantity-based primary and secondary costs and revenues

The subject of this course is manual and automatic planning techniques that you can use for the planning of costs that are independent of activity. Activity inputs from other cost centers are not planned.

> Note:
> Extended planning techniques, which can be used for the planning of activity quantities and activity-dependent cost planning, are dealt in course AC412.

How to Use Versions

Display different scenarios using different plan versions.

1. Check version settings.
   a) Maintain versions in Customizing for *Controlling* under *General Controlling → Organization → Maintain Versions*.
   b) On the *General Version Definition* screen, choose *Plan/actual version* for *Version 0*.
   c) In the *Dialog Structure* pane, choose *General Version Definition → Controlling Area Settings → Settings for Each Fiscal Year*.

d) In the *Determine Work Area: Entry* dialog box, enter **0** in the *Version* field.

e) Choose the *Confirm* button.

f) On the *Change View "Settings for Each Fiscal Year": Overview* screen, you can lock the planning version, allow copying, and set up integrated planning with other applications.

g) Save the data.

> Note:
> Integrated planning is also responsible for writing plan line items for each change in plan data. This is not required at an early stage of planning because too many line items are written. If the customer intends to record line items later, he or she cannot set this indicator in the version. Instead, the customer should use the *Activate integration* function in the planning menu.

h) Go back to the *SAP Easy Access* screen.

2. Activate integration for a version.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Planning Aids* → *Activate Integration*.

b) On the *Activate Line Items and Integrated Planning* screen, enter the following data:

Field Name or Data Type	Value
Version	**0**
Fiscal year	Current year

c) Press ENTER.

Planning Layout

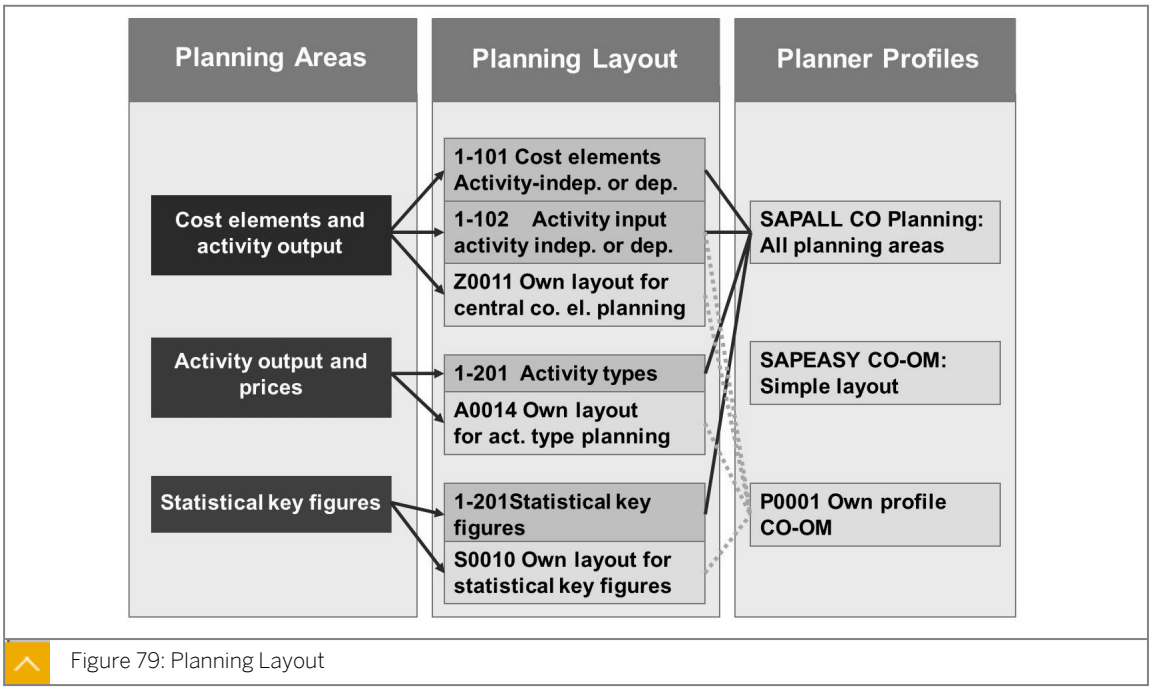

Figure 79: Planning Layout

You use entry screens to enter planning data in Management Accounting. You can define the layout of the entry screen in Customizing. These screens are known as planning layouts.

Cost Center Accounting has the following planning areas:

- Cost elements and activity input
- Activity output and prices
- Statistical key figures

For each planning area, you create at least one planning layout. SAP provides numerous predefined standard layouts.

You can use planning layouts to define the characteristics (cost center, cost element, and so on) for which you want to enter plan values, and set up the appropriate value columns.

You use planner profiles to control the planning process. In a planner profile, you can assign any number of planning layouts to any number of planning areas.

The SAP system contains standard planner profiles and standard planning layouts that cover many planning situations. You use the SAPALL planner profile to plan for the three Cost Center Accounting planning areas using SAP standard layouts. You use the SAPEASY planner profile in situations where a simple planner profile is required. You can also define your own planner profiles.

You can carry out the following types of planning:

- Centralized planning

  For example, planning of a single cost element for all cost centers

- Decentralized planning

  For example, planning of all cost elements on a single cost center

The type of planning depends on how your company is organized. You can combine both planning methods to plan your personnel costs centrally. You can then have all other costs planned locally by the cost center managers.

Define Planning Layout and Planner Profile

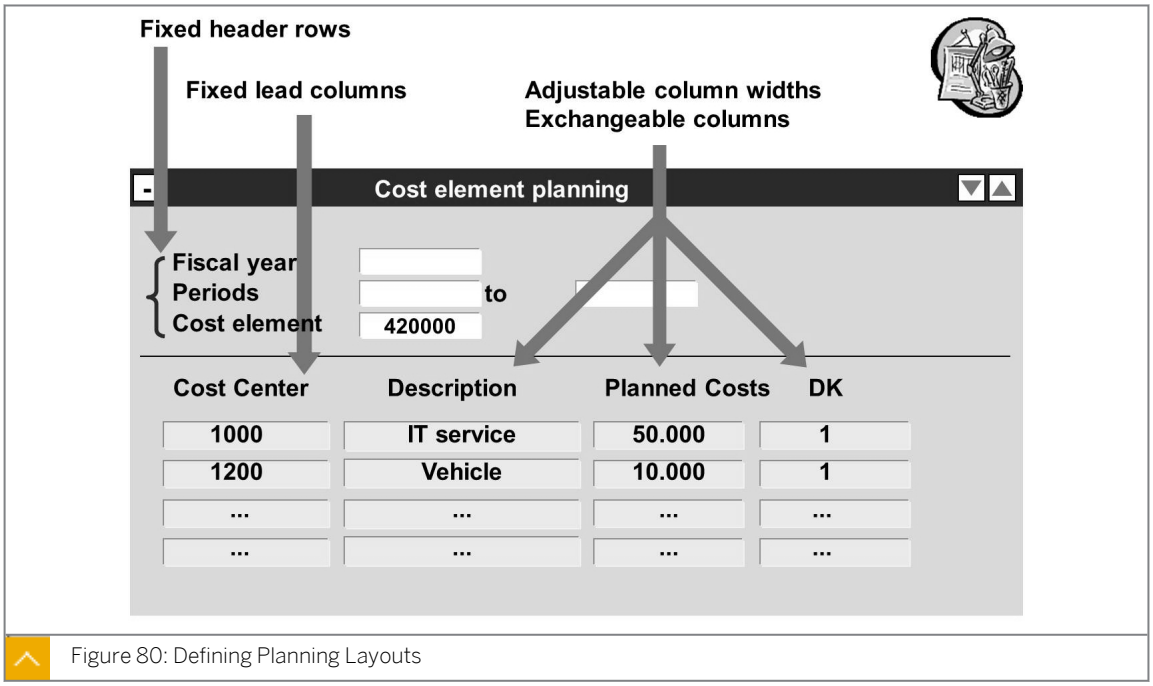

Figure 80: Defining Planning Layouts

The planning layout is very flexible, enabling easy, and customizable plan data entry. You can use Report Painter to define planning layouts. The procedure is similar to creating reports with Report Painter.

A planning layout consists of:

- Header

  You enter the selection criteria and determine which characteristics are to be displayed in the header area. The characteristics for the current planning area are predefined in the SAP system.

- Lead column

  You define the characteristics you want to plan in the lead column. For activity-independent cost planning, you only need one lead column for cost elements. For activity-dependent cost element planning, you need to define two lead columns: one for the activity types and one for the cost elements.

- Value columns

  You have the following options to define value columns:

  - You can create a column using just characteristics or a key figure with characteristics. SAP provides the key figures. Examples of key figures include fixed plans or variable plan costs in the CO area currency, consumption, activity price, and total actual costs.
  - You can create a column using a formula made up of values from previously defined columns.

You can create an attribute column using the options for the unit, distribution key, and action attributes. You have to create additional fields in a column for the unit and distribution key.

Defining Planner Profiles

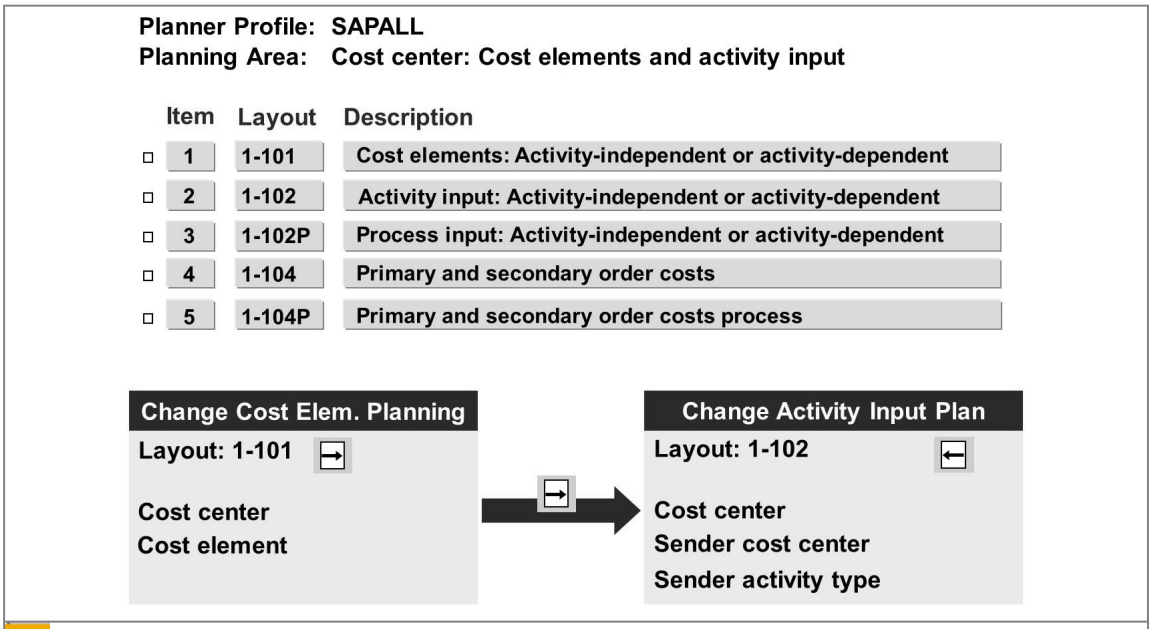

Figure 81: Defining Planner Profiles

In the planner profile, you can assign more than one planning layout to each planning area. You use the item number to specify the order of the planning layout in the planning area.

You can set the following planning conditions in the planner profile:

- You use the default parameters screen to enter default values in the planner profiles for a planning layout, and to specify that they may not be overwritten by the user. You can use the same planning layout more than once and assign default values to it.
- You can control the planning authorizations by assigning an authorization group to another planner profile. This is particularly important for decentralized planning. You can ensure that planning is restricted to the authorized area.

For manual planning in different planning areas, you can change the planning layout during your planning meeting. You can go to the next assigned planning layout in the initial screen or in the overview screen. You use the *Next Layout* and *Previous Layout* functions.

You can define a planner profile with settings for Overhead Cost Planning, Profitability Analysis, and Profit Center Accounting.

How to Maintain a Planning Layout

Understand the planning layout and create a user-defined layout.

Create a planning layout for activity-dependent. The planning layout consists out of two lead columns, for activity types and cost elements, and further columns for variable costs with distribution key, fixed costs with distribution key and total values.

Create different planning layouts and assign them to a planner profile.

1. Set the planner profile.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner profile*.

b) In the *Set Planner Profile* dialog box, choose the *List display profile* pushbutton.

c) On the *Set Planner Profile* screen, you can view the planning areas, cost elements, activities, and statistical key figures.

d) In the *Set Planner Profile* dialog box, choose the *Confirm profile* pushbutton.

e) Go back to the *SAP Easy Access* screen.

2. Explain the planning layouts.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Cost and Activity Inputs* → *Change*.

b) On *Change Cost Element/Activity Input Planning: Initial Screen*, choose *Goto* → *Next Layout* to switch between the assigned layouts.

Note:
Explain that you can carry out centralized or decentralized planning, entering only one cost center or a group of cost centers. Show the effect of free entry and form based entry in cost element planning.

3. Create a new planning layout.

a) Create planning layouts for activity type planning in Customizing for *Controlling* under *Cost Center Accounting* → *Planning* → *Manual Planning* → *User-Defined Planning Layouts* → *Create Planning Layouts for Activity Type Planning*.

b) In the *Choose Activity* dialog box, choose *Create activity type planning layout*.

c) Choose the *Choose* pushbutton.

d) On the *Report Painter: Create Cost centers: Planning layout for activities/pr* screen, enter the following data:

Field Name or Data Type	Value
Planning Layout	**P1**
Description	**prices and quantity**
Planning layout (Copy from)	**1-261**

e) Choose the *Create* pushbutton.

4. Change the SAP layout and add the plan activity and distribution key.

a) On the *Report Painter: Create Cost centers: Planning layout for activities/pr* screen, choose *Save*.

b) Choose *P1* in the *Planning Layout* pane.

c) Choose the *L* column.

d) Choose *Edit* → *Columns* → *New lead column*.

e) In the *Planning Layout* column node, enter **`Plan activity`** and press ENTER.

f) Choose the *New lead column* pushbutton.

g) In the *Planning Layout* column node, enter **`Distribution key`** and press ENTER.

h) Select the *L* column.

i) Choose *Edit* → *Element* → *Insert element*.

j) In the *Select element type* dialog box, choose *Key figure with characteristics*.

k) Choose the *Confirm* pushbutton.

l) In the *Element definition:* dialog box, choose the *Confirm* pushbutton.

m) Choose the *L* column.

n) Choose *Edit* → *Element* → *Insert element*.

o) In the *Select element type* dialog box, select *Attribute*.

p) Choose the *Confirm* pushbutton.

q) In the *Choose attribute* dialog box, select *Distribution key*.

r) Choose the *Confirm* pushbutton.

s) In the *Element definition: Distribution key* dialog box, choose the *Confirm* pushbutton.

5. Delete the L column.
   a) Choose the *L* column.
   b) Choose *Edit* → *Delete*.
   c) In the *Report Painter: Change Cost centers: Planning* dialog box, choose the *Yes* pushbutton.
   d) Save the data.
6. Define the version in the layout as fixed so that it will not appear as selection criteria in planning.
   a) On the *Report Painter: Create Cost centers: Planning layout for activities/pr* screen, choose *Edit* → *Gen. data selection* → *Gen. data selection*.
   b) In the *Element definition: General data selection* dialog box, deselect the first entry from the *From* column.
   c) Enter `0` in the first field of *To* column.
   d) Choose the *Confirm* pushbutton.
   e) Save your data.
7. Create a user-defined planner profile.
   a) Define user-defined planner profiles in Customizing for *Controlling* under *Cost Center Accounting* → *Planning* → *Define User-Defined Planner Profiles*.
   b) On the *Change View "Planner profiles": Overview* screen, in the *Profile* column, choose *Z-01*.

c) Choose the *Copy As* pushbutton.

d) On the *Change View "Planner profiles": Overview of Selected Set* screen, rename *Z-01* to *Z-00*.

e) Press ENTER.

f) In the *Information* dialog box, choose the *Confirm* pushbutton.

g) On the *Change View "Planner profiles": Overview* screen, choose the row with profile *Z-00* and, in the left pane, double-click *General Controlling*.

h) Choose the row with the entry *Cost centers: Activities/prices* and, in the left pane, double-click *Layouts for Controlling*.

i) On the *Change View "Layouts for Controlling": Overview* screen, choose *Edit* → *New Entries*.

j) On the *New Entries: Overview of Added Entries* screen, enter **`P1`** in the *Layout* field.

k) Select the row for item *1* and, in the left pane, double-click *Default parameters*.

l) On the *Activity Type/Price Planning: Init. Screen Pre-Parameteriz.* screen, enter the following data:

Field Name or Data Type	Value
From period	**`1`**
To period	**`12`**
Fiscal year	Current year

m) Save your data.

n) In the *Information* dialog box, choose the *Confirm* pushbutton.

o) Go back to the *SAP Easy Access* screen.

8. Set the user-defined planner profile.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.

b) In the *Set Planner Profile* dialog box, use the input help for the *Planner profile* field and select the profile *Z-00*.

c) Choose the *Copy* pushbutton.

d) Choose the *Confirm* pushbutton.

9. Show the result of the customization.

a) On the *SAP Easy Access* screen, choose *SAP Menu* → *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Activity Output/Prices* → *Change*.

Note:
The periods and the fiscal year default from the parameter settings in the planner profile.

b) Enter **1466** in the *Activity Type* field.

c) Choose the *Overview Screen* pushbutton.

d) On *Change Activity Type/Price Planning: Overview Screen*, choose *Plan Data* → *Display* to show the result of the customization for manual planning.

Note:
Leave planning without posting.

Maintain a Planning Layout

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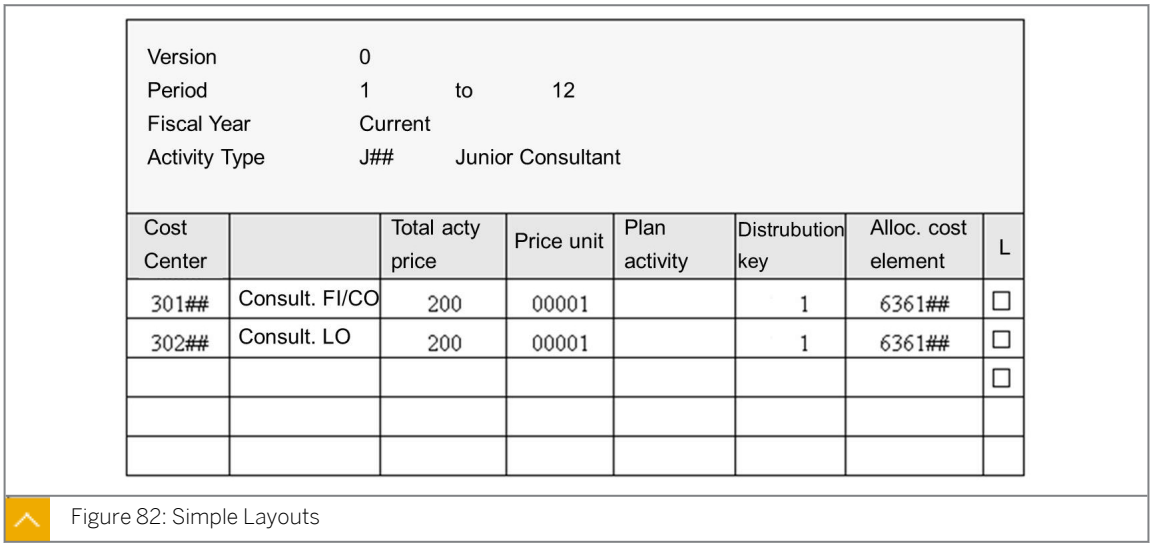
Business Example

As a member of a project team, you have reviewed all the standard planning layouts supplied by SAP for the individual planning areas. Some of these layouts are too basic and some are too detailed, so you have decided to adapt an existing planning layout to your requirements.

Task 1

The layouts in the SAPEASY planner profile are designed for price planning and not for planning activity output. Using a template, configure an existing, simple layout to create a new layout corresponding to the figure.



Version 0
Period 1 to 12
Fiscal Year Current
Activity Type J## Junior Consultant

Cost Center		Total acty price	Price unit	Plan activity	Distrubution key	Alloc. cost element	L
301##	Consult. FI/CO	200	00001		1	6361##	☐
302##	Consult. LO	200	00001		1	6361##	☐
							☐

Figure 82: Simple Layouts

1. Create a planning layout for the planning area activity type planning and call it PL## Prices & Activities. Use layout 1-262 (central price planning, simple layout) as a template.
2. Place your cursor in the L (long text) column. Enter the column (element) with the key figure Plan Activity. Confirm the element definition.
3. Place your cursor in the L (long text) column. Enter the column (element) with the Attribute Allocation Cost Element. Branch from the element definition screen to the text maintenance screen and enter AllocCElem as a short text. Copy the short text and confirm your entries.

Task 2

Assign your planning layout to your planner profile.

1. Assign your planning layout to your planner profile, Z-##.

Maintain a Planning Layout

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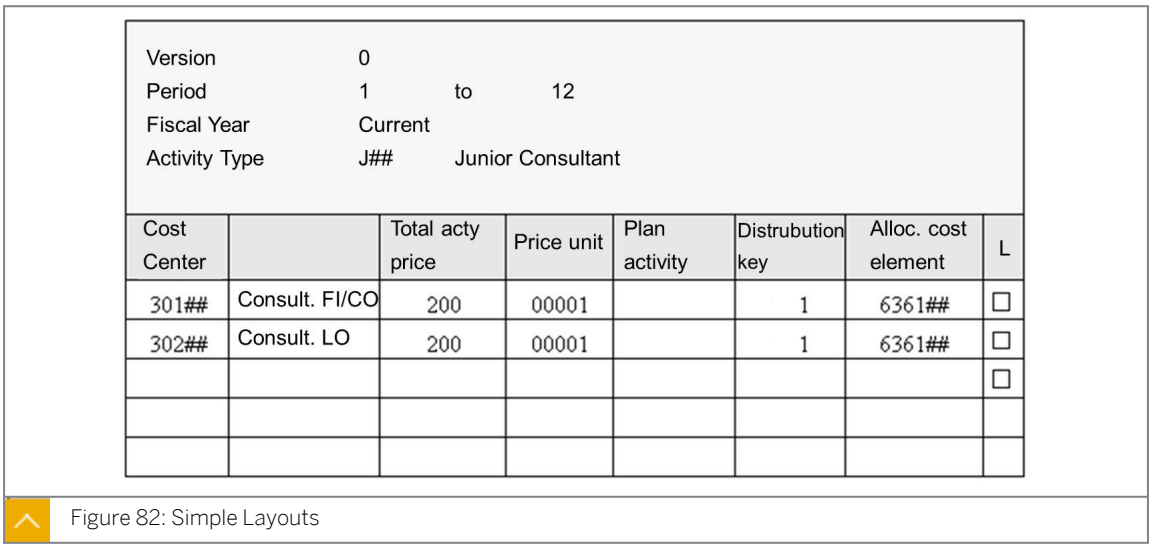
Business Example

As a member of a project team, you have reviewed all the standard planning layouts supplied by SAP for the individual planning areas. Some of these layouts are too basic and some are too detailed, so you have decided to adapt an existing planning layout to your requirements.

Task 1

The layouts in the SAPEASY planner profile are designed for price planning and not for planning activity output. Using a template, configure an existing, simple layout to create a new layout corresponding to the figure.



Version 0
Period 1 to 12
Fiscal Year Current
Activity Type J## Junior Consultant

Cost Center		Total acty price	Price unit	Plan activity	Distrubution key	Alloc. cost element	L
301##	Consult. FI/CO	200	00001		1	6361##	☐
302##	Consult. LO	200	00001		1	6361##	☐
							☐

Figure 82: Simple Layouts

1. Create a planning layout for the planning area activity type planning and call it PL## Prices & Activities. Use layout 1-262 (central price planning, simple layout) as a template.
   a) Create planning layouts for activity type planning in Customizing for *Controlling* under *Cost Center Accounting* → *Planning* → *Manual Planning* → *User-Defined Planning Layouts* → *Create Planning Layouts for Activity Type Planning*.
   b) In the *Choose Activity* dialog box, select *Create activity type planning layout*.
   c) Choose the *Choose* pushbutton.
   d) On the *Report Painter: Create Cost centers: Planning layout for activities/pr* screen, enter **`PL##`** in the *Planning Layout* field and enter **`Prices & Activities`** in the description field.
   e) In the *Copy from* area, enter **`1-262`** in the *Planning Layout* field.
   f) Choose the *Create* pushbutton.

2. Place your cursor in the L (long text) column. Enter the column (element) with the key figure Plan Activity. Confirm the element definition.
   a) Choose the *L* column.
   b) Choose *Edit* → *Element* → *Insert element*.
   c) In the *Select element type* dialog box, select *Key figure with characteristics*.
   d) Choose the *Confirm* pushbutton.
   e) In the *Element definition:* dialog box, in the *Key figure* field, enter **`Plan Activity`**.
   f) Choose the *Confirm* pushbutton.
3. Place your cursor in the L (long text) column. Enter the column (element) with the Attribute Allocation Cost Element. Branch from the element definition screen to the text maintenance screen and enter AllocCElem as a short text. Copy the short text and confirm your entries.
   a) Choose the *L* column.
   b) Choose *Edit* → *Element* → *Insert element*.
   c) In the *Select element type* dialog box, select *Attribute*.
   d) Choose the *Confirm* pushbutton.
   e) In the *Choose attribute* dialog box, select *AllocCelem*.
   f) Choose the *Confirm* pushbutton.
   g) In the *Element definition: Allocation cost elem* dialog box, choose the *Confirm* pushbutton.
   h) Save the data.

Task 2

Assign your planning layout to your planner profile.

1. Assign your planning layout to your planner profile, Z-##.
   a) Define user-defined planner profiles in Customizing for *Controlling* under *Cost Center Accounting* → *Planning* → *Manual Planning* → *Define User-Defined Planner Profiles*.
   b) On the *Change View "Planner profiles": Overview* screen, choose *Z-##* (where ## is your group number) from the *Profile* field.
   c) In the *Dialog Structure* pane, double-click *General Controlling*.
   d) On the *Change View "General Controlling": Overview* screen, choose the *Cost centers: Activities/prices* line item.
   e) In the *Dialog Structure* pane, double-click *Layouts for Controlling*.
   f) Choose *Edit* → *New Entries*.
   g) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data type	Value
Itm	1

Field Name or Data type	Value
Layout	**PL##**
Description	**Prices & Activities**

LESSON SUMMARY

You should now be able to:

- Describe cost center planning
- Maintain a planning layout

Unit 5
Lesson 2

Describing the Planning Process

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LESSON OVERVIEW

This lesson describes the planning process and presents a typical planning sequence, along with its individual elements.

This lesson explains the planning steps required in manual and automatic planning. The lesson describes a planning process in your first planning year. In following years, you might use plan to plan or actual to plan copy functions and revaluation, before you start changing and enhancing the copied plan data. At the end of the lesson, you will find a typical sequence of plan activities. The planning process is performed in version 0 for the entire next year.

Business Example

The project team has decided to plan the company data using the process suggested by SAP. First, you should carry out a test run of the entire process. For this reason, you require the following knowledge:

- An understanding of how to plan with statistical key figures
- An understanding of how to use distribution keys
- An understanding of how to plan activity output and prices
- An understanding of how to maintain cost element planning
- An understanding of how to maintain resource planning
- An understanding of how to use dependency planning
- An understanding of how to use plan lock

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Plan with statistical key figures
- Use distribution keys
- Plan activity output and prices
- Maintain cost element planning
- Describe resource planning
- Describe dependency planning
- Describe automatic planning process

Statistical Key Figures

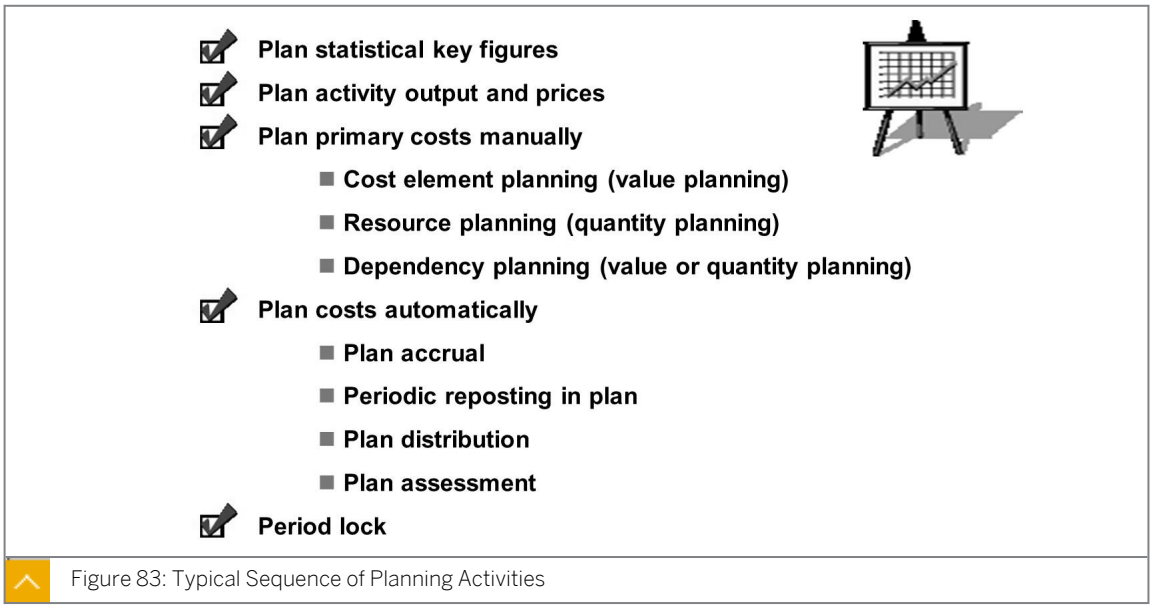

Figure 83: Typical Sequence of Planning Activities

Every organization manages planning differently. The industry, organization structures, and management areas are all factors that affect planning.

Steps in a typical planning sequence:

1. Plan statistical key figures that are used as tracing factors for periodic reposting, distribution, or assessment.
2. Plan activity output, as well as the prices for these activity types on each cost center. You plan the statistical key figures and the activity output before the cost element planning, as these tracing factors determine the entire cost volume.
3. Plan primary costs. You can use a number of different procedures for this step. For example, you can enter the costs directly, or calculate the costs by multiplying the resource quantity with the resource price. You can also derive the primary costs by using statistical key figures (dependency planning).
4. Plan primary costs automatically, in addition to manual planning based on predefined rules (plan accrual calculation, plan distribution, and periodic reposting in the plan).
5. Lock the version so that unauthorized users cannot make changes.

Planning Statistical Key Figures

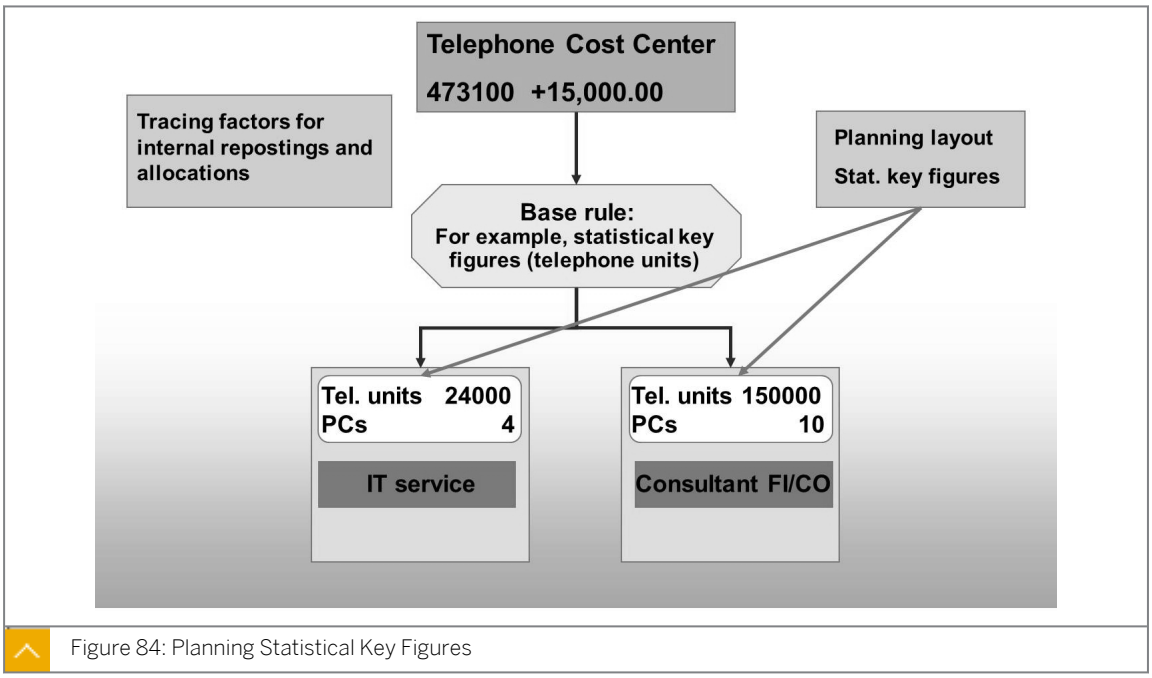

Figure 84: Planning Statistical Key Figures

You can plan statistical key figures to do the following:

- Generate organizational key figures on cost centers.
- Provide receiver bases for internal allocations.

SAP provides the following options for entering plan data:

- If you use free entry, you have the option to plan all characteristic values specified in the fields of the initial screen. The system displays only characteristics values that already have plan values. If characteristic values are not yet planned on the cost center, you need to enter them on the planning screen.
- If you use a form-based entry, all the characteristic values specified in the lines of the initial screen are displayed in the lines of the planning screen. You only have to enter the plan values.

How to Plan with Statistical Key Figures

Enter plan values for the statistical key figures for the cost centers. Planning is used differently in almost every organization, and the 'Planning Statistical Key Figures' figure is only showing a typical scenario. In brief, repeat the concept behind the two categories of statistical key figures. You can plan statistical figures first, because you know, for example, the employees assigned to a cost center. In addition, you can use statistical figures as tracing factors in allocations.

1. Set planner profile SAPALL and plan a statistical key figure.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Set Planner Profile*.
   b) In the *Set Planner profile* dialog box, enter **SAPALL** in the *Planner profile* field.

2. Perform the planning process in version 0 for the entire next year. The participants will plan in the actual year.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Statistical Key Figures* → *Change*.

   b) On *Change Statistical Key Figure Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Next fiscal year
Cost Center	**20100**
Stat.key figure	**TELE##**
Form-Based	Select

   c) Choose the *Overview* pushbutton.

   d) On the *Change Statistical Key Figure Planning: Overview Screen*, for statistical key figure *TELE##*, enter **120000** in the *Current plan value* field.

   e) Save your data.

   f) Repeat the procedure for the following cost centers:

Cost Center	Current plan value
20200	**120000**
30100	**180000**
30200	**420000**

   g) Post your data.

Plan with Statistical Key Figures

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Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual or plan comparison reports for the entire year.

Task 1

Create plan values for the entire current fiscal year.

1. To avoid errors and to simplify data entry, define the basic data for planning in your user settings. You want to create plan values for the entire current fiscal year in version 0.

> Hint:
> All the plan data for this unit will be for periods 1 to 12 of the current fiscal year. This means that you have some actual data that has already been posted. You need to compare your plan data with your actual data.

Task 2

Plan the statistical key figures. These figures serve as a reference for cost element planning (for example, do IT costs vary according to the number of PCs?) and are the basis for plan allocations.

1. Use the SAPEASY planner profile to plan the statistical key figures or, if you did the optional planning layout exercises, use planner profile Z-##.
2. Use planning layout 1-362 for central planning. In this layout, you plan one statistical key figure on several cost centers. Plan the statistical key figure TELE## to the cost centers belonging to cost center group B##. Use form-based entry. Enter the following plan values:

Cost center	Current plan value
201##	120000
202##	120000
203##	0
301##	420000
302##	180000

Save your entries, but do not exit the layout.

3. Plan the statistical key figure PC## to the cost centers belonging to cost center group B##. Use form-based entry. Enter the following plan values. Save your entries, but do not exit the layout.

Cost center	Current plan value
201##	2
202##	5
203##	0
301##	18
302##	12

4. Plan the statistical key figure MI## to the cost centers belonging to cost center group B30##. Use form-based entry. Enter 720.000 MI for cost center 301## (FI/CO consultant) and 360.000 MI for cost center 302## (LO consultant). Save your entries.

Plan with Statistical Key Figures

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Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual or plan comparison reports for the entire year.

Task 1

Create plan values for the entire current fiscal year.

1. To avoid errors and to simplify data entry, define the basic data for planning in your user settings. You want to create plan values for the entire current fiscal year in version 0.

> Hint:
> All the plan data for this unit will be for periods 1 to 12 of the current fiscal year. This means that you have some actual data that has already been posted. You need to compare your plan data with your actual data.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information system* → *User settings*.

b) In the *Cost Center Accounting Information System: User Settings* dialog box, on the *Planning period* tab page, select the *Current* radio button for *Fiscal Year*.

c) Enter the following data:

Field Name or Data Type	Value
From	**1**
to	**12**

d) Save your data.

Task 2

Plan the statistical key figures. These figures serve as a reference for cost element planning (for example, do IT costs vary according to the number of PCs?) and are the basis for plan allocations.

1. Use the SAPEASY planner profile to plan the statistical key figures or, if you did the optional planning layout exercises, use planner profile Z-##.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.

b) In the *Set Planner Profile* dialog box, enter **SAPEASY** or **Z-##** in the *Planner profile* field.

c) Choose the *Confirm profile* pushbutton.

2. Use planning layout 1-362 for central planning. In this layout, you plan one statistical key figure on several cost centers. Plan the statistical key figure TELE## to the cost centers belonging to cost center group B##. Use form-based entry. Enter the following plan values:

Cost center	Current plan value
201##	120000
202##	120000
203##	0
301##	420000
302##	180000

Save your entries, but do not exit the layout.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Statistical Key Figures → Change*.

b) On *Change Statistical Key Figure Planning: Initial Screen*, choose *Goto → Next Layout*.

c) Enter the following data:

Data Type or Field Name	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center group	**B##**
Stat. key figure	**TELE##**
Form-Based	Select

d) Choose *Goto → Overview Screen*.

e) On *Change Statistical Key Figure Planning: Overview Screen*, enter the following data:

Cost center	Current plan value	Distribution key
201##	**120000**	**1**
202##	**120000**	**1**
203##	**0**	**1**
301##	**420000**	**1**
302##	**180000**	**1**

f) Save your data.

3. Plan the statistical key figure PC## to the cost centers belonging to cost center group B##. Use form-based entry. Enter the following plan values. Save your entries, but do not exit the layout.

Cost center	Current plan value
201##	2
202##	5
203##	0
301##	18
302##	12

a) On *Change Statistical Key Figure Planning: Initial Screen*, enter the following data:

Data Type or Field Name	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost center group	**B##**
Stat. key figure	**PC##**
Form-Based	Select

b) Choose *Goto* → *Overview Screen*.

c) On *Change Statistical Key Figure Planning: Overview Screen*, enter the following data:

Cost center	Current plan value	Distribution key
201##	**2**	**1**
202##	**5**	**1**
203##	**0**	**1**
301##	**18**	**1**
302##	**12**	**1**

d) Save your data.

4. Plan the statistical key figure MI## to the cost centers belonging to cost center group B30##. Use form-based entry. Enter 720.000 MI for cost center 301## (FI/CO consultant) and 360.000 MI for cost center 302## (LO consultant). Save your entries.

a) On *Change Statistical Key Figure Planning: Initial Screen*, enter the following data:

Data Type or Field Name	Value
Version	**0**
From period	**1**

Data Type or Field Name	Value
To period	**12**
Fiscal year	Current year
Cost center	**B30##**
Stat. key figure	**MI##**

b) Choose *Goto* → *Overview Screen*.

c) On *Change Statistical Key Figure Planning: Overview Screen*, enter the following data:

Cost center	Current plan value	Distribution key
301##	**720000**	**1**
302##	**360000**	**1**

d) Save your data.

Distribution Keys

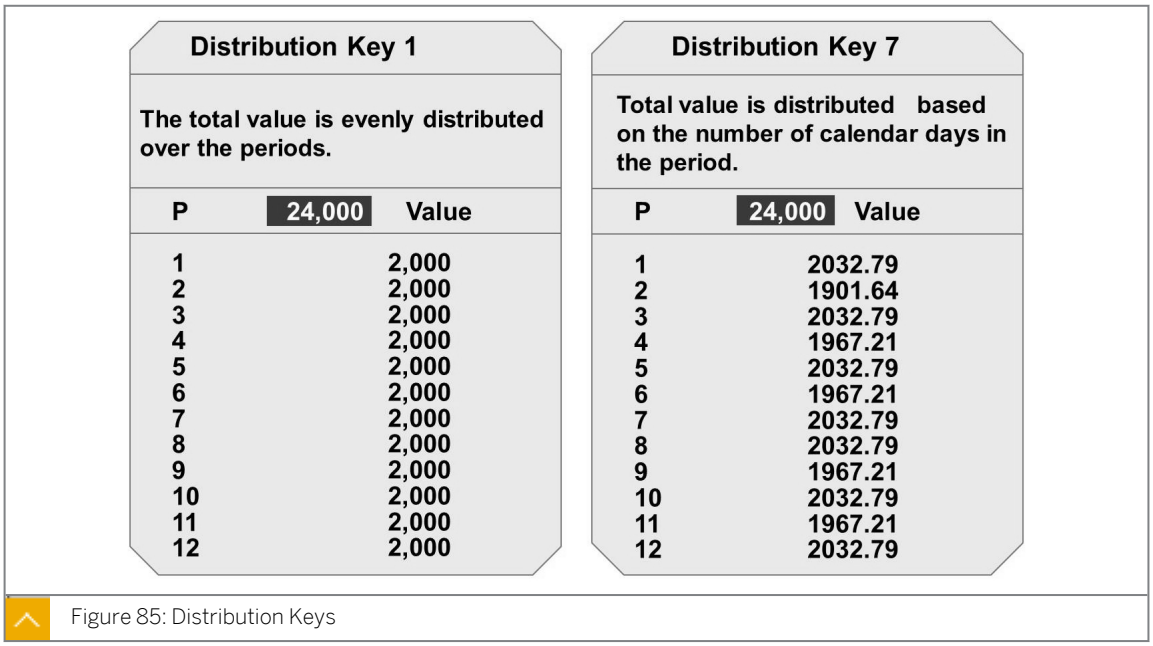

Figure 85: Distribution Keys

The SAP system interprets the values entered on the overview screen as the total value for the period entered on the initial planning screen. It uses a distribution key for period-based distribution of the totals values.

The standard SAP system uses distribution keys to distribute values according to different criteria. You cannot change the default distribution keys.

For example, if you select the standard distribution key 1, the SAP system distributes the corresponding value evenly to the periods. Distribution key 7 means that the SAP system distributes the entered value to the periods using the number of calendar days.

In addition to the standard distribution keys, you can define as many customer distribution keys as required. For example, you can create a distribution key for seasonal fluctuations or shift schedules.

How to Use Distribution Keys

The distribution key indicates how you can distribute the planned annual values to the individual periods. Distribution keys distribute planned values across periods. For example, if you use the delivered distribution key 1, your values will be distributed evenly across all the periods you are planning. Several keys are delivered and cannot be changed; however, you can create additional keys.

1. Define user-defined distribution keys.
   a) Define user-defined distribution keys in Customizing for *Controlling* under *Cost Center Accounting* → *Planning* → *Manual Planning* → *Define User-Defined Distribution Keys* .
   b) On the *Maintain Distribution Keys* screen, in the *Distribution key* pane, choose *User-defined* → *Independent*.

c) In the *Maintain Distribution* keys dialog box, enter **seas** in the *Distribution Key* field and **seasonal** in the description field.

d) Press ENTER.

e) On the *Distributn factors* tab page, choose the *Insert line* pushbutton.

f) In the *Maintain Distribution* dialog box, enter **12** in the *No. of periods* field.

g) Press ENTER.

h) On the *Distributn factors* tab page, enter the following data:

Posting period	Factor
1	10
2	20
3	30
4	40
5	50
6	60
7	70
8	80
9	90
10	100
11	110
12	120

i) Choose the *Calculation* pushbutton to change the display to percentage mode (now you can see the percentage factor for all periods).Choose the *Compare* pushbutton to view the absolute factor per period in comparison to the relative factor.

j) Choose the *Undo* pushbutton to go back to the *absolute factor* display.

k) Save your data.

l) Go back to a planning screen to show how to use your self-defined distribution key.

Activity Output and Prices

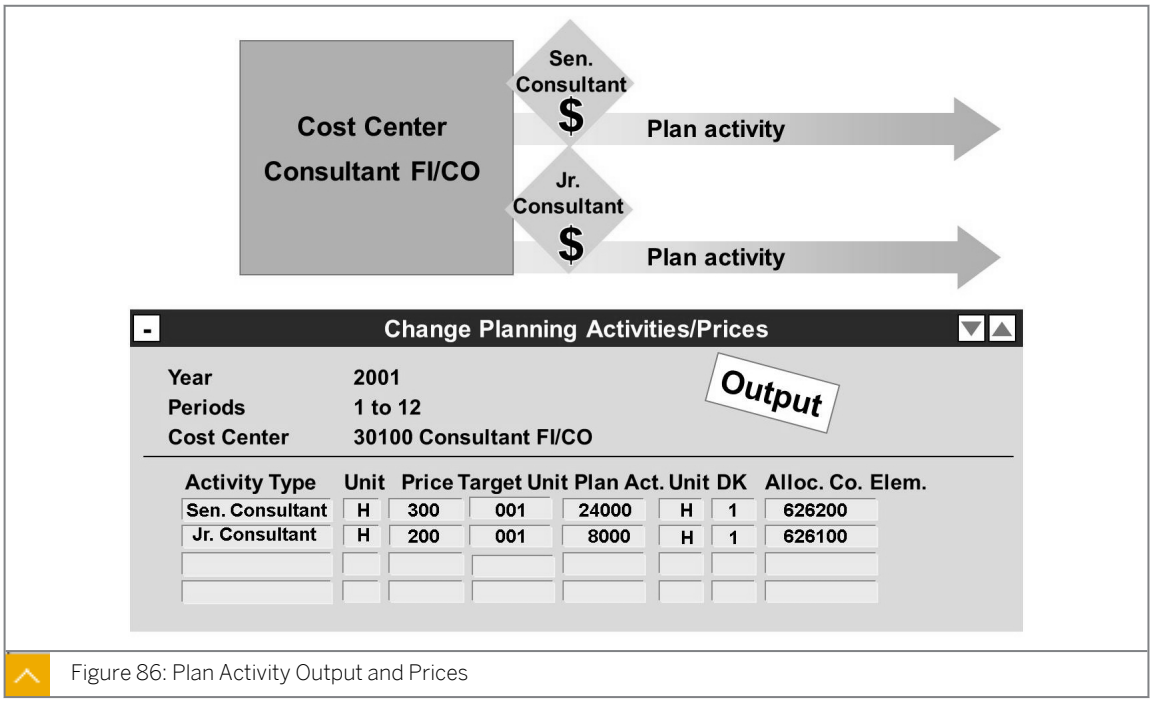

Figure 86: Plan Activity Output and Prices

You can allocate activity types using an activity output of a cost center, which is stored in the master data for the activity type as a default. Activity outputs can be cleared to cost centers, internal orders, processes, and so on to record their use for internal services.

The system allocates activity types to a secondary cost element. The activity type master data stores the secondary cost element as a default value.

The activity price is determined per cost center and activity type in the following ways:

- Manual price

  You can create manual prices for the following reasons:

  - You want the activity to have a fixed value within the enterprise and not be dependent on other internal activities.
  - You use manual prices if the cost situation on the cost center does not influence the price, but the prices of external providers influence the price.
  - You want to deliberately control internal resources.

- Automatic price calculation

  During automatic price calculation, all primary and secondary costs, which are planned for the respective cost centers as activity-independent or activity-dependent, are included in the price. If more than one activity type is planned on a cost center, you need to distribute or split the activity-independent costs that are on the cost center to these activity types before the system can determine the prices by dividing the cost center costs by the plan activity or the plan capacity.

How to Plan Activity Output and Prices

You want to plan the activity output of the cost center. Activity type planning with quantities determines the final volume of costs, and you should perform this type of planning before you start cost planning.

1. Plan activity output and prices.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.
   b) In the *Set Planner Profile* dialog box, enter **SAPALL** in the *Planner profile* field.
   c) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Activity Output/Prices* → *Change*.
   d) On *Change Activity Type/Price Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center	**30100**
Activity Type	**S00** (Senior Consulting)
Form-Based	Select

   e) Choose the *Overview* pushbutton.
   f) On the *Change Activity Type/Price Planning: Overview Screen*, enter **9600** in the *Plan activity* field and **1** in the *Distribution key* field.

> Note:
> Mention the plan price indicator and the allocation cost element defaulted from the activity type master data.

   g) Choose *Goto* → *Period Screen*.

> Note:
> Explain how the entered year value is split up in period values.

   h) Choose the *Post* pushbutton.
   i) Repeat the procedure for *Cost Center* 30200 and for the same activity type and quantity.

Unit 5
Exercise 26

Plan Activity Output and Prices

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Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual/plan comparison reports for the entire year.

Plan the activity types for cost centers 301## (FI/CO consultant) and 302## (LO consultant). Because you already entered the prices while maintaining the master data, you only need to plan the activity quantity.

Hint:
If you did not work through the exercise on planning layouts, or if, for any reason, you cannot access your own planning layout for activity type planning, use the planner profile SAPALL for this exercise.

1. Plan the activity quantities of activity type J## in your planning layout, PL##, in planner profile Z-## (or layout 1-201 in planner profile SAPALL) for the consulting cost centers (cost center group B30##).

   Choose free entry.

2. Plan 12,000 junior consultant hours for cost center 301## (FI/CO consultant) and 9,600 hours for cost center 302## (LO consultant). The plan activity is to be distributed evenly across all posting periods. Check the setting on the period screen. Save your plan.

3. Plan activity type S## for the consulting cost centers (cost center group B30##). Choose free entry.

4. Plan 12,000 senior consultant hours for cost center 301## (FI/CO consultant) and 9,600 for cost center302# # (LO consultant). The plan activity is to be distributed evenly across all posting periods. Save your plan.

5. Call the *Cost Centers: Planning Overview* for periods 1 to 12 of the current fiscal year and cost center 301## (FI/CO Consulting).

Plan Activity Output and Prices

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Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual/plan comparison reports for the entire year.

Plan the activity types for cost centers 301## (FI/CO consultant) and 302## (LO consultant). Because you already entered the prices while maintaining the master data, you only need to plan the activity quantity.

Hint:
If you did not work through the exercise on planning layouts, or if, for any reason, you cannot access your own planning layout for activity type planning, use the planner profile SAPALL for this exercise.

1. Plan the activity quantities of activity type J## in your planning layout, PL##, in planner profile Z-## (or layout 1-201 in planner profile SAPALL) for the consulting cost centers (cost center group B30##).

   Choose free entry.

   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Set Planner Profile*.

   b) In the *Set Planner Profile* dialog box, enter **Z-##** in the *Planner profile* field.

   c) Press ENTER.

   d) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Activity Output/Prices → Change*.

   e) On *Change Activity Type/Price: Initial Screen*, for layout *PL##*, choose *Goto → Next Layout*.

   f) Enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center Group	**B30##**

Field Name or Data Type	Value
Activity Type	**J##**
Free	Select

g) Choose *Goto* → *Overview Screen*.

2. Plan 12,000 junior consultant hours for cost center 301## (FI/CO consultant) and 9,600 hours for cost center 302## (LO consultant). The plan activity is to be distributed evenly across all posting periods. Check the setting on the period screen. Save your plan.

a) On *Change Activity Type/Price: Initial Screen*, for layout *1-201*, choose *Goto* → *Next Combination.*

b) Enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center	**30200**
Activity Type	**S00** (Senior Consulting)
Form-Based	Select

c) Choose the *Overview* pushbutton.

d) On *Change Activity Type/Price Planning: Overview Screen*, enter **12000** in the *Plan activity* field and **1** in the *Distribution key* field.

e) Choose *Goto* → *Period Screen.*

f) Choose the *Post* pushbutton.

g) On *Change Activity Type/Price Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center	**30200**
Activity Type	**S00** (Senior Consulting)
Form-Based	Select

h) Choose the *Overview* pushbutton.

i) On *Change Activity Type/Price Planning: Overview Screen,* enter **9600** in the *Plan activity* field and **1** in the *Distribution key* field.

j) Choose *Goto → Period Screen*.

k) Choose the *Post* pushbutton.

3. Plan activity type S## for the consulting cost centers (cost center group B30##). Choose free entry.

a) On the *Change Activity Type/Price: Initial* screen, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center group	**B30##**
Activity Type	**S##**
Free	Select

b) Choose *Goto → Overview Screen*.

4. Plan 12,000 senior consultant hours for cost center 301## (FI/CO consultant) and 9,600 for cost center302# # (LO consultant). The plan activity is to be distributed evenly across all posting periods. Save your plan.

a) On the *Change Activity Type/Price: Initial* screen, for layout *1-201*, enter the following data:

Cost Center	Plan Activity	DK
301##	**12000**	**1**
302##	**9600**	**1**

b) On the *Change Activity Type/Price Planning: Overview* screen, choose *Goto → Period Screen*.

c) Save your data.

5. Call the *Cost Centers: Planning Overview* for periods 1 to 12 of the current fiscal year and cost center 301## (FI/CO Consulting).

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview*.

b) On *Planning Report: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	301##
Fiscal Year	Current year

Field Name or Data Type	Value
Period	**1**
To	**12**
Version	**0**

c) Choose the *Execute* pushbutton.

Cost Element Planning

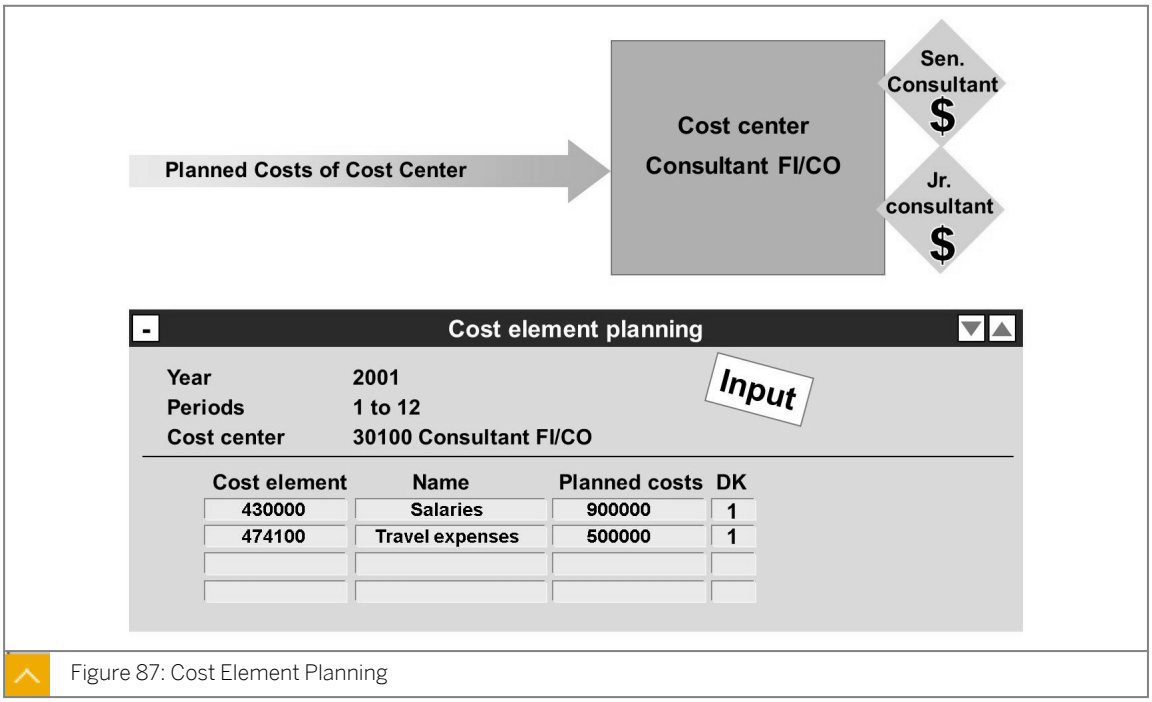

Figure 87: Cost Element Planning

The activity-independent primary costs, which are divided by cost element, are planned on cost centers. When you plan activity-independent primary costs, you can only plan the fixed costs.

You plan single cost elements, which you later compare with the actual costs. This enables you to make a differentiated plan and actual comparison at the end of the period.

How to Maintain Cost Element Planning

Cost elements are planned on cost centers on the basis of cost elements. Describe the planning of primary cost elements on cost centers. If you plan activity-independent primary costs, you can plan only fixed costs.

1. Enter cost element planning.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.
   b) In the *Set Planner Profile* dialog box, enter **SAPEASY** in the *Planner profile* field.
   c) Press ENTER.
   d) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Cost and Activity Inputs* → *Change*.
   e) On *Change Cost Element/Activity Input Planning: Initial Screen*, for layout *1-162*, choose *Goto* → *Next Layout*.
   f) Enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Cost Center group	**B00**
Cost Element	**430000**
Free	Select

g) Choose the *Overview Screen* pushbutton.

h) On *Change Cost Element/Activity Input Planning: Overview Screen*, enter the following data:

Cost center	Total planned cost	Distribution key
10100		**1**
20100	**60000**	**1**
20200	**50000**	**1**
20300	**20000**	**1**
30100	**100000**	**1**
30200	**150000**	**1**

i) Choose the *Post* pushbutton.

Unit 5
Exercise 27

Maintain Cost Element Planning

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Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual/plan comparison reports for the entire year.

Plan the costs on the cost centers.

Hint:
If you did not work through the exercise on planning layouts, or if, for any reason, you cannot access your own planning layout for activity type planning, use the planner profile SAPEASY for this exercise.

1. Salary costs (cost element 430000) are planned centrally by the head of the consulting department for all cost centers (group B##). The manager presents you with a list of the corresponding plan data and asks you to enter it in the system. Choose planning layout 1-162 (Cost element planning: central, simple). The values to be entered are annual values, which are to be evenly distributed across the posting periods.

Cost center	Planned Costs
201##	60000
202##	252000
203##	192000
301##	2532000
302##	1560000

2. The other costs (cost elements 473120 through 477000) incurred by the cost centers (cost center group B##) are planned by the cost center managers themselves; each manager being responsible for these figures. The following table lists the plan data of the individual cost centers. Choose planning layout 1-161 (Cost element planning: simple layout) in planner profile SAPEASY.

   The values to be entered are annual values, which are to be evenly distributed across the posting periods. Use form-based entry.

Cost Center	Cost Element	Planned Costs
101##	473120 – Telephone costs	84000
201##	476000 – Office supplies	24000

Cost Center	Cost Element	Planned Costs
202##	476100 – IT supplies	98400
203##	475000 – Vehicle costs	1320000

3. Use the *Cost Centers: Actual/Plan/Variance* to check the results of manual planning for the consulting Cost Centers: Actual/Plan/Variance. Call up the report for cost center group B## for the current period only, so that you can compare the plan data with the actual data. Use the variant function to review some of your cost center plans.

Unit 5
Solution 27

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Maintain Cost Element Planning

Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual/plan comparison reports for the entire year.

Plan the costs on the cost centers.

> Hint:
> If you did not work through the exercise on planning layouts, or if, for any reason, you cannot access your own planning layout for activity type planning, use the planner profile SAPEASY for this exercise.

1. Salary costs (cost element 430000) are planned centrally by the head of the consulting department for all cost centers (group B##). The manager presents you with a list of the corresponding plan data and asks you to enter it in the system. Choose planning layout 1-162 (Cost element planning: central, simple). The values to be entered are annual values, which are to be evenly distributed across the posting periods.

Cost center	Planned Costs
201##	60000
202##	252000
203##	192000
301##	2532000
302##	1560000

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.

   b) In the *Set Planner Profile* dialog box, enter **`SAPEASY`** or **`Z-##`** in the *Planner profile* field.

   c) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Cost and Activity Inputs* → *Change*.

   d) On *Change Cost Element/Activity Input Planning: Initial Screen*, for layout *1-162*, choose *Goto* → *Next Layout*.

   e) Enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost center group	**B##**
Cost Element	**430000**
Form-Based	Select

f) Choose *Goto → Overview Screen*.

g) On *Change Cost Element/Activity Input Planning: Initial Screen*, enter the following data:

Cost center	Total planned costs	Distribution key
201##	**60000**	**1**
202##	**252000**	**1**
203##	**192000**	**1**
301##	**2532000**	**1**
302##	**1560000**	**1**

h) Save your data.

2. The other costs (cost elements 473120 through 477000) incurred by the cost centers (cost center group B##) are planned by the cost center managers themselves; each manager being responsible for these figures. The following table lists the plan data of the individual cost centers. Choose planning layout 1-161 (Cost element planning: simple layout) in planner profile SAPEASY.

   The values to be entered are annual values, which are to be evenly distributed across the posting periods. Use form-based entry.

Cost Center	Cost Element	Planned Costs
101##	473120 – Telephone costs	84000
201##	476000 – Office supplies	24000
202##	476100 – IT supplies	98400
203##	475000 – Vehicle costs	1320000

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Cost and Activity Inputs → Change*.

b) On the *Change Cost Element/Activity Input Planning: Initial Screen*, for layout *1-161*, choose *Goto → Previous layout*.

c) Enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost center	**B##**
Cost Element	**473120**
To	**477000**
Form-Based	Select

d) Choose *Goto* → *Overview Screen*.

e) On *Change Cost Element/Activity Input Planning: Overview Screen*, enter the following data:

Cost Center	Cost element	Total planned costs	Distribution key
101##	**473120 - Telephone costs**	**84000**	**1**
201##	**476000 - Office supplies**	**24000**	**1**
202##	**476100 - IT supplies**	**98400**	**1**
203##	**475000 - Vehicle costs**	**1320000**	**1**

f) Save your data.

3. Use the *Cost Centers: Actual/Plan/Variance* to check the results of manual planning for the consulting Cost Centers: Actual/Plan/Variance. Call up the report for cost center group B## for the current period only, so that you can compare the plan data with the actual data. Use the variant function to review some of your cost center plans.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
From period	**1**
To period	**12**
Fiscal year	Current year
Cost Center	**B##**

Field Name or Data Type	Value
Plan Version	0

c) Choose *Program* → *Execute*.

Resource Planning

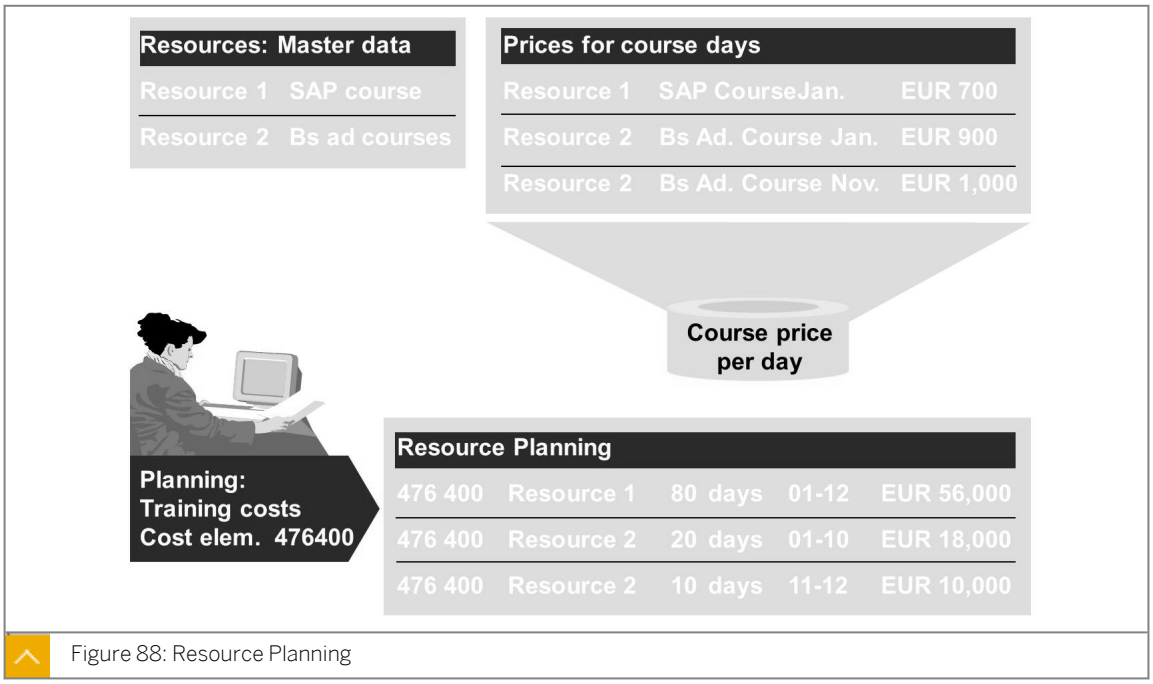

Figure 88: Resource Planning

In the SAP system, goods and service that you procure externally are called resources.

Resource planning supports manual cost element planning of primary costs and revenues for cost centers, internal orders, and work breakdown structure (WBS) elements. Use layout 1-1R1 to plan the amount of resource consumption that the SAP system will evaluate during planning.

By assigning several resources to one cost element, you can reduce your chart of accounts without losing important details of cost analysis.

Example – Planning the Costs of External Training

Define the resource master data for SAP courses and business courses. Assign prices to the resources, taking into account that the prices of the business administration courses will be higher after the 11th period. Enter the number of course days you would like to book your employees in resource planning. The SAP system then automatically calculates the training costs for the planning periods.

You can choose between activity-dependent and activity-independent planning of resources.

You can also store different prices for each period within a separate price file and, if necessary, you can assign them different dependencies. If you create resources with reference to a material, the resources are calculated based on the material price stored in the material master.

If you update resource prices, the SAP system automatically updates your planned costs. You can also copy your resource planning to another version or period. In this case, the SAP system copies only the quantities that have been used and evaluates them at the same time. If the price for a resource is 2% higher in the period into which it was copied, then the costs will also be 2% higher.

How to Maintain Resource Planning

Goods and services that are provided to the enterprise from an external source are called resources. It is possible that you may capture several resources by using the same cost or revenue element; resource planning allows you to plan below the cost element detail and uses its own master data.

1. Display resources master data.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Master Data* → *Resources* → *Display*.
   b) On *Display View "CO Resources: Master Data Maintenance": Overview Screen*, show the existing resources and explain the different resource types.

> Note:
> If you enter a cost element for a resource in master data, you need to plan it with this cost element. If you don't have a cost element assignment, then you are free to choose the cost element in the planning.

2. Check resources planning.
   a) Define condition types in Customizing for *Controlling* under *Cost Center Accounting* → *Planning* → *Resource Planning* → *Define Condition Types*.
   b) On the *Change View "Resource prices": Overview* screen, choose the row with *CElm TRAI*.
   c) In the *Dialog Structure* pane, double-click *Condition records*.
   d) In the *Maintain condition records* dialog box, select *Price per Controlling Area*.
   e) Choose the *Continue* pushbutton.
   f) On the *Determine Work Area: Entry* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal year	Current year
Plan Version	**0**

   g) Choose the *Continue* pushbutton.

> Note:
> Observe the prices for your resources *SAP-Train* and *BA-Train*. Emphasize the meaning of column *period*.

3. Set the planner profile.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.

b) In the *Set Planner Profile* dialog box, enter **SAPR&R**.

c) Choose the *Confirm* pushbutton.

4. Perform resources planning.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Costs and Activity Inputs* → *Change*.

b) On *Change Cost Element/Activity Input Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Layout	**1-1R1**
From period	**1**
To period	**12**
Cost center	**30100**
Version	**0**
Cost Element	**476400**
Resource	**BA-Train Days**
Form-Based	Select

c) Choose the *Overview* pushbutton.

d) On the *Change Cost Element/Activity Input Planning: Overview Screen*, choose *Goto* → *Period Screen*.

e) In the *Plan fix consumption* field, enter **50** for Resource *BA-TRAIN*.

f) Press ENTER.

Note:
The *Plan fixed costs* column will be filled automatically.

g) Choose *Save*.

h) Underline that with resource planning, quantities are planned, no values.

Dependency Planning

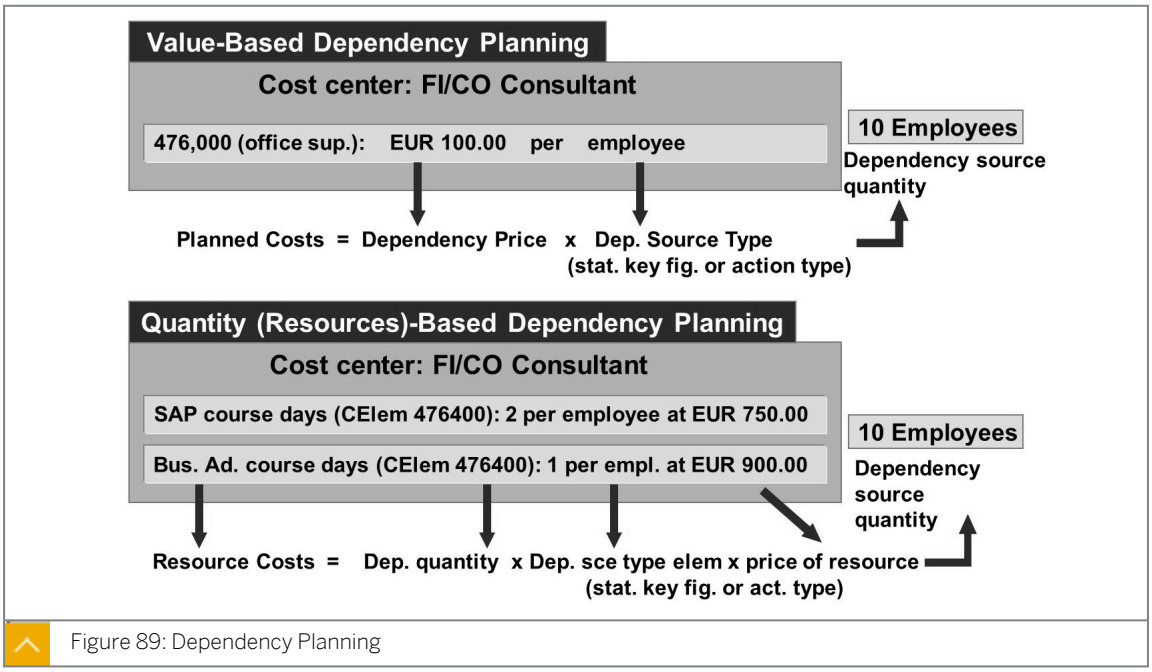

Figure 89: Dependency Planning

In dependency planning, you can plan both activity-dependent and activity-independent primary costs based on values and quantities. The system calculates the primary costs using a dependency that can contain statistical key figures or activity types.

If you are using value-based dependency planning, you plan costs for each unit of a statistical key figure or activity type: for example, EUR 100 of office materials for each employee or EUR 3,000 of training costs for each employee. Value-based dependency planning is normally used in administration.

In quantity-based dependency planning, you plan the amount of resources for each unit of a statistical key figure or activity type: for example, the amount of course days for each employee or the amount of screws for each car. The total planned costs are calculated by multiplying the amount per statistical key figure or activity type by the amount of the source object, that is, by multiplying the number of employees or cars by the resource price. In contrast to value-based dependency planning, you can plan the amounts of several resources, thereby providing more detailed cost element planning. Quantity-based dependency planning is normally used in production.

The SAP system calculates the planned costs for each period. If you have defined different dependency prices, quantities, or resource prices, the system will use a mean value on the planning overview screen. You can view the exact values in the period planning screen.

If the prices or quantities change, the system will revaluate planning.

Quantity-based dependency planning differs from resource planning in that it does not just evaluate the amount of resources based on the resource price; it also takes into account the dependency quantity and a statistical key figure or activity type.

SAP provides the standard planner profile SAP R&R with planning layouts for dependency planning (value-based: layout 1-1R2, quantity-based: layout1-1R3).

How to Use Dependency Planning

You can use dependency planning for value-based and quantity-based planning of primary costs. Based on these dependencies, the system will calculate the primary costs. Typically the value-based approach is used by Administration and the quantity-based approach is used by Production. Now plan training costs as well and use resource.

BA-Train, but now plan BA-Training days per employee.

1. Set the planner profile.
   a) On the SAP Easy Access screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Set Planner Profile*.
   b) In the *Set Planner Profile* dialog box, enter **SAP&R** in the *Planner profile* field.
   c) Choose the *Continue* pushbutton.
2. Plan the statistical key figures.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Statistical Key Figures* → *Change*.
   b) On the *Change Statistical Key Figure Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**
To period	**12**
Fiscal year	Next fiscal year
Cost Center	**30200**
Stat. key figure	**9100**

   c) Choose the *Overview* pushbutton.
   d) On *Change Statistical Key Figure Planning: Overview Screen*, enter **10** in the *Current plan value* field for statistical key figure *9100*.
   e) Choose the *Post* pushbutton.
3. Cost element planning (with dependency).
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Cost and Activity input* → *Change*.
   b) On the *Change Cost Element/Activity Input Planning: Initial Screen*, for layout *1-1R3*, choose *Goto* → *Next Layout* .
   c) Enter the following data:

Field Name or Data Type	Value
Version	**0**
From period	**1**

Field Name or Data Type	Value
To period	**12**
Fiscal year	Current year
Cost Center	**30200**
Cost Element	**476400**
Resource	**BA-Train**

d) Choose the *Overview Screen* pushbutton.

e) On *Change Cost Element/Activity Input Planning: Overview Screen*, enter the following data:

Dependency srce type	Distribution key
9100	**2**

f) Press ENTER.

Note:
Explain the entry in *Dependency source quantity* column (12 months x 10 employees = 120). Enter the number of days per month that you want to plan for each employee. Each employee will have *1 BA-Training* day per month (fixed dependency quantity).

4. Check the planning data.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Planning Reports* → *Cost Centers: Planning Overview*.

b) On *Planning Report: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	**30200**
Fiscal Year	Next fiscal year
Period	**1**
To	**12**
Version	**0**

c) Choose *Execute*.

Automatic Planning Process

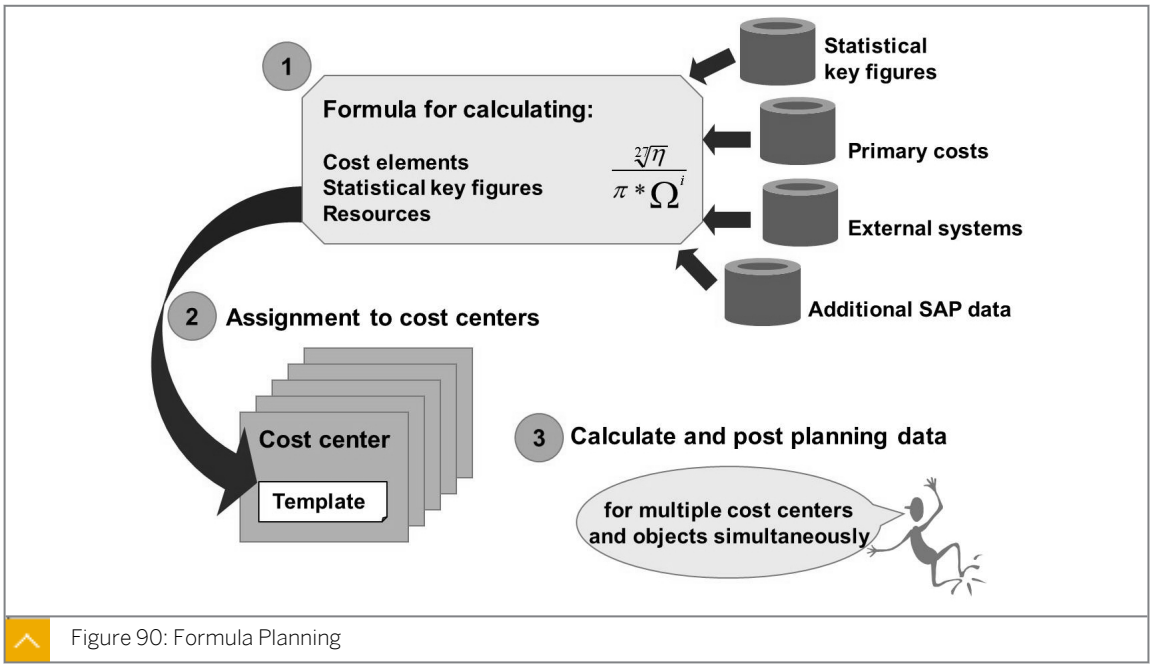

Figure 90: Formula Planning

You can frequently determine cost center plan values using mathematical dependencies. Formula planning allows you to use calculation dependencies to plan your cost center costs. You can define these dependencies as formulas in a template, which is independent of the cost center. As a result, cost centers with a similar structure can use the same formulas.

Formula planning supports manual planning. It is particularly suitable for planning cost elements whose values are determined on many cost centers using similar logic.

First, you define formulas in a template. Then, you use these formulas to dynamically calculate the costs at the time of evaluation. Use any plan values such as costs, activity quantities, and statistical key figures as parameters for your formulas. If required, you can also include other SAP sources, or even external sources. You can also define templates for activity-dependent and activity-independent cost planning.

You assign the template to the master data of the relevant cost centers. To reduce the time and effort required for planning, use one template for several cost centers.

Execute formula planning. If necessary, correct the results in manual planning. The planning values that you calculated using formula planning are, however, not visible in the planning layout of the manual planning. This is because no data is selected from the database.

Unlike resource and dependency planning, formula planning is an automatic method in plan value determination. Since you can run a formula planning simultaneously for more than one cost center and, depending on the template definition, for many planning objects (cost elements, statistical key figures, resources, and so on), you can significantly increase your planning speed.

Formula Planning – Template Definition

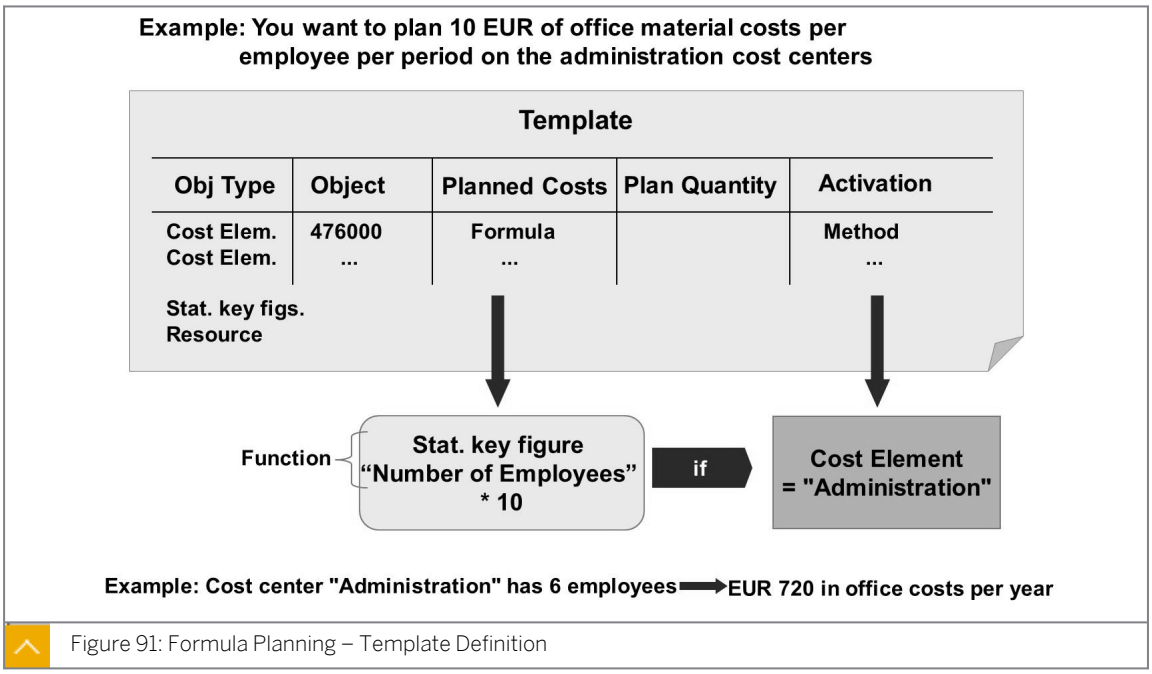

Figure 91: Formula Planning – Template Definition

Planning templates are not dependent on cost centers, meaning you can use the same template for several different cost centers. A determination strategy is used to dynamically specify which planning template is used when plan data is identified.

You can define formulas to dynamically calculate the costs at the time of evaluation.

You can also define variable quantities. You can define formulas that the SAP system will use to calculate the quantities that a cost center uses for the evaluation period.

You can activate or deactivate individual lines (items) of the planning template. If you would like to plan individual cost elements only on specific cost centers, you can use methods to activate or deactivate them. Only the active items are taken into account when you carry out formula planning.

Formula Planning – Example

You would like to determine the planned costs for office materials using formula planning.

You assume that each employee will use office materials to the value of EUR 10 per period. In your planning template, enter a line for cost element 476000 and use a formula that multiplies the number of employees on the cost center (statistical key figure) by 10. As this calculation should only be applied to the administration cost center and not to all cost centers, you must define a condition for it. If you would like to plan EUR 5 of office materials per employee for all other cost centers in your organization, you can do so in the same template. To do this, copy the first line, change the factor to 5 in the formula, and change the "equal to" sign in the activation condition to a "not equal to" sign. You can then assign this template to all cost centers in your organization, and only the lines that are active are executed for each cost center.

Accrual Calculation in Plan – Percentage Method

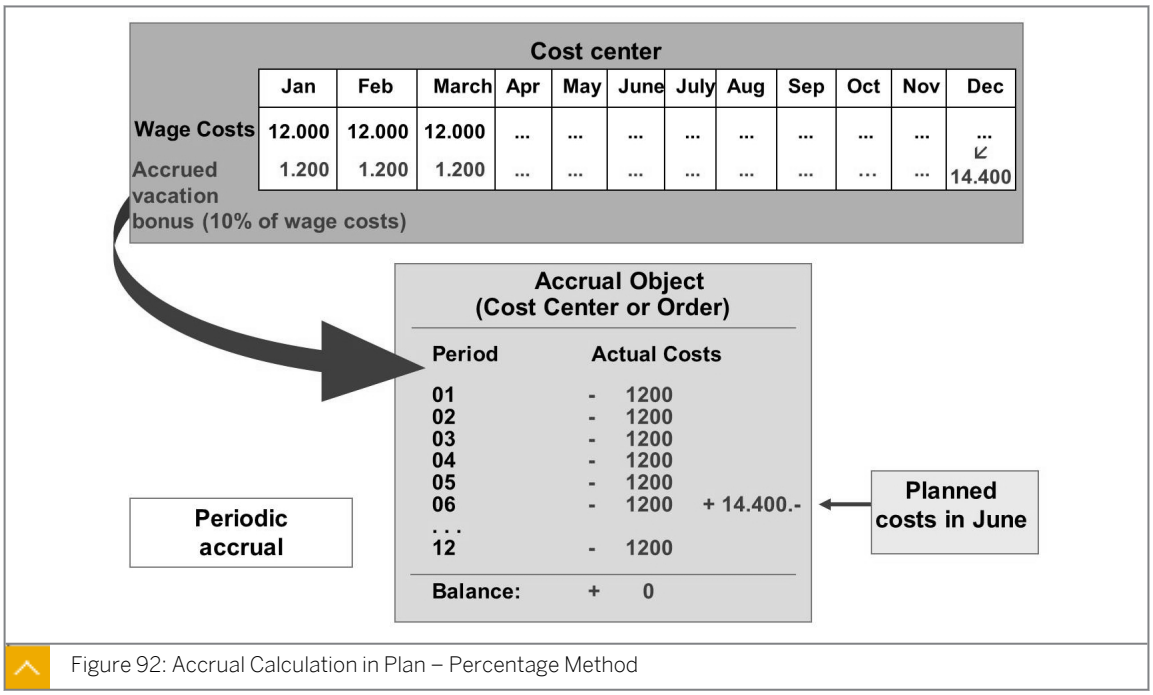

Figure 92: Accrual Calculation in Plan – Percentage Method

You must use the percentage method to calculate accrued costs. The calculation is based on a percentage overhead, which is related to a cost element or a cost element group.

The percentage method, for example, is useful for accrual calculations for labor costs relevant to salaries, such as vacation bonuses or premiums. If you would like to use the actual percentage method and plan in your enterprise, you should also use this procedure to plan the accrual. This ensures that the cost analysis provides useful information and conclusions.

When an accrual is calculated, the system debits the cost centers with the accrual cost amounts. At the same time, a user-defined accrual object (cost center, or internal order) is credited. The non-accrued total values are planned on the accrual object.

You create a primary accrual cost element (cost element category = 3) to process the accrual calculation.

Periodic Reposting in Plan

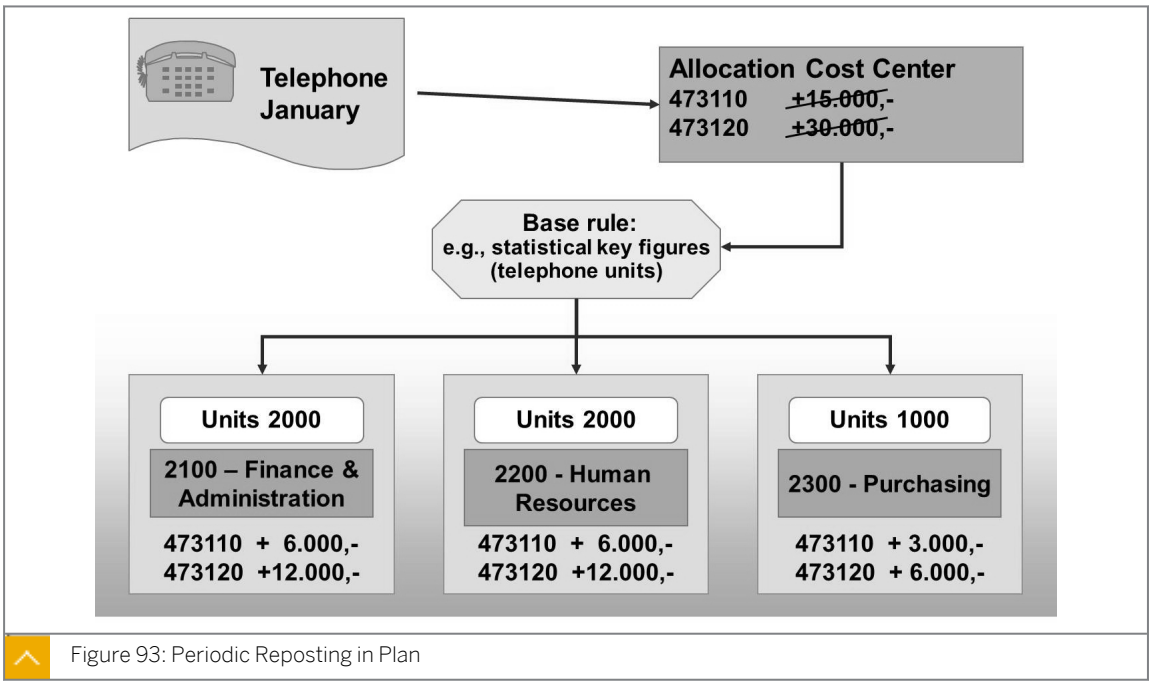

Figure 93: Periodic Reposting in Plan

Periodic reposting is used as a posting aid.

Primary postings (such as telephone costs) are planned on an allocation object (cost center, overhead cost order, business process, WBS element, or cost object), and during periodic reposting to the corresponding controlling objects, where a user-defined key is used.

The receivers of a periodic reposting can be cost centers, WBS elements, internal orders, or cost objects. You can restrict the number of receiver categories in Customizing.

You can only repost primary costs. During this process, the original cost element remains the same.

Line items are posted for the sender as well as for the receiver, enabling the system to record the allocation in detail. The SAP system does not save the information from the clearing cost center in totals records during a periodic reposting. This enables the SAP system to conserve memory when storing the data records.

You can repeat and reverse periodic repostings as often as required.

You use the Cycle – Segment method to define sender – receiver relationships.

Plan Distribution

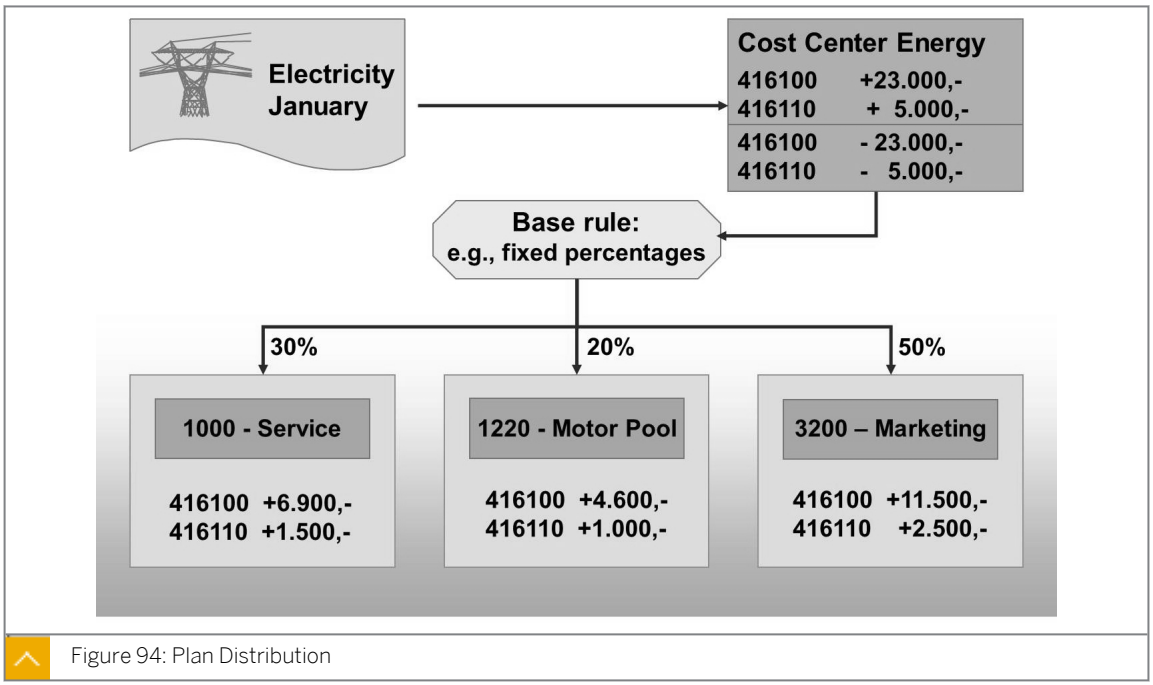

Figure 94: Plan Distribution

Plan distribution was designed to transfer primary costs from a sender cost center to receiving Management Accounting objects. Only cost centers or business processes can be used as senders for the distribution.

Primary postings (such as energy costs) are planned on a cost center and are allocated by means of the user-defined key during plan distribution.

A distribution receiver can be a cost center, a WBS element, an internal order, a cost object, or a business process. You can restrict the number of receiver categories in Customizing.

You can only distribute primary costs. During this process, the original cost element remains the same.

Line items are posted for the sender as well as for the receiver, enabling the system to record the allocation in detail.

You can reverse distributions as often as required.

You use the Cycle – Segment method to define sender – receiver relationships.

Plan Assessment

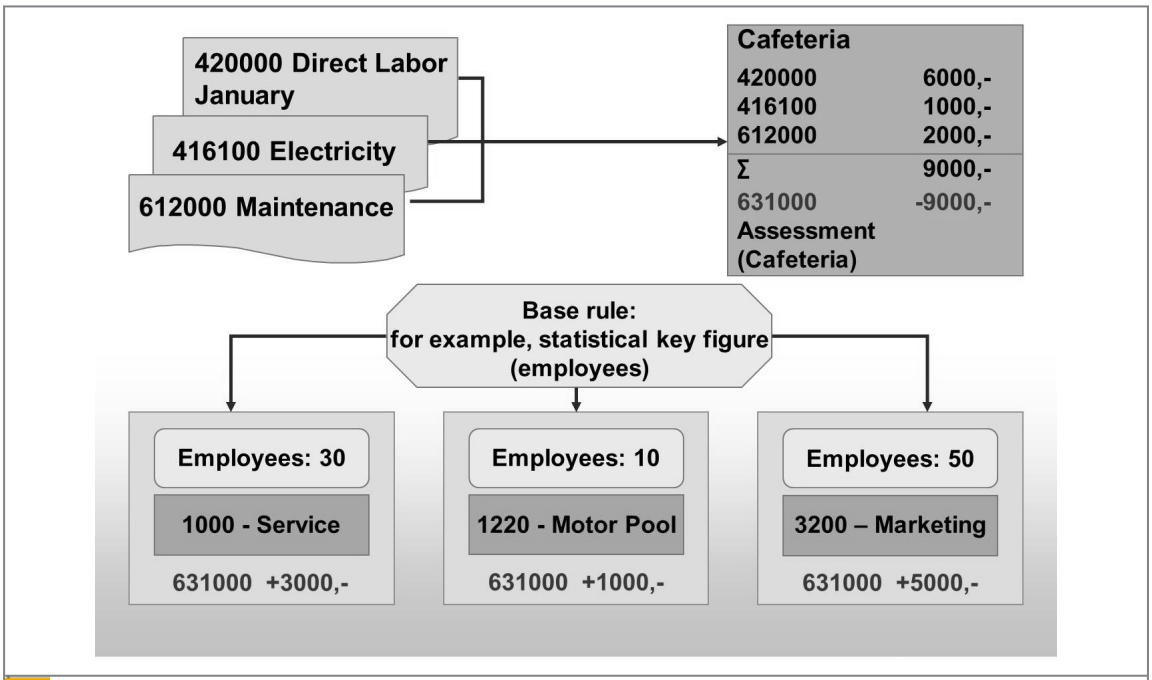

Figure 95: Plan Assessment

Assessment was created to transfer primary and secondary costs from a sender cost center to receiving Management Accounting objects. During assessment, cost centers or business processes can be used as senders.

An assessment receiver can be a cost center, a WBS element, an internal order, a cost object, or a business process. You can restrict the number of receiver categories in Customizing. You can only repost primary costs.

Primary and secondary postings are allocated at the end of the period by means of the user-defined key.

During assessment, the original cost elements are summarized into assessment cost elements (secondary cost element category = 42). As the system writes fewer totals records, the assessment performs better than periodic reposting and distribution.

Line items are posted for the sender and for the receiver, enabling the allocation to be recorded in detail. The system does not display the original cost elements on the receivers. Therefore, an assessment is useful if the cost drilldown for the receiver is not important, for example, in the case of allocation for the Cafeteria cost center.

Similar to distribution, the partner is updated in the totals record during distribution.

You can reverse assessments as often as required.

You use the Cycle – Segment method to define sender – receiver relationships.

Plan Activity Price Calculation

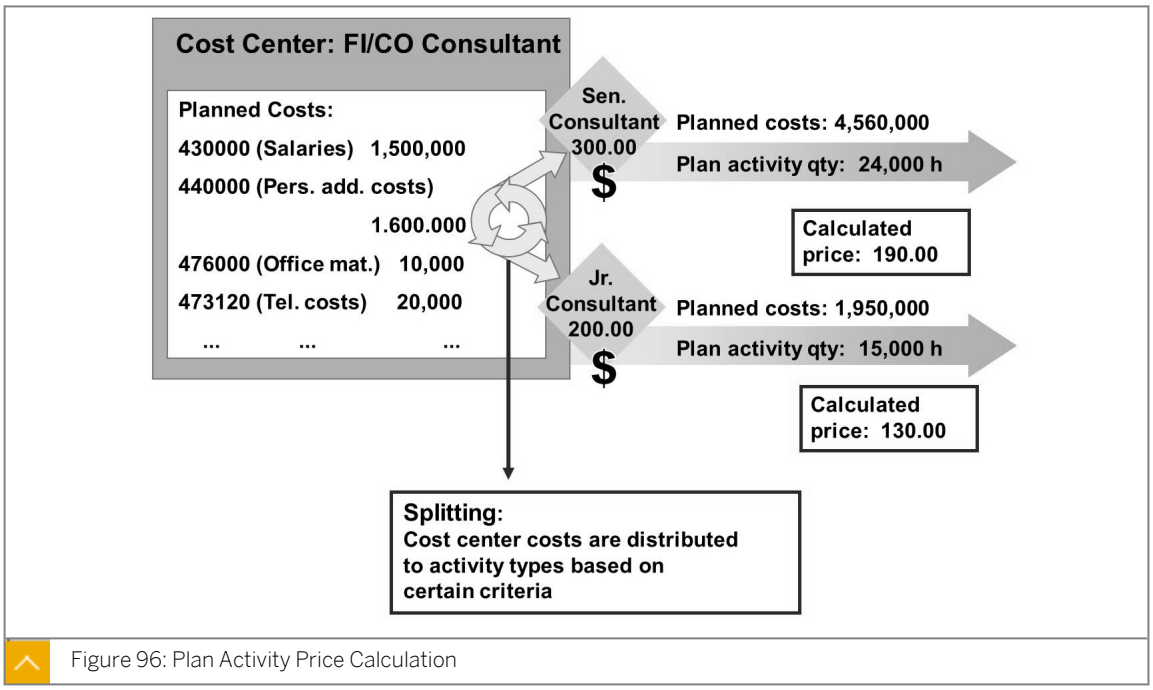

Figure 96: Plan Activity Price Calculation

Even if you have planned prices manually, you may want to find out to what extent they reflect the prices that the system calculates based on the cost center's planned activity. You can perform a price calculation for this purpose. However, to get reliable results, you have to think about the procedure carefully and make certain settings beforehand.

Plan cost splitting assigns the activity-independent plan costs of a cost center to the individual activity types. The activity-independent costs need to be split up among the activity types before the price of the activity units can be calculated. The simplest method of splitting planned costs is to use an equivalence number. If you want to use other allocation bases, you can define a splitting structure containing different splitting rules.

In the price calculation, the SAP system automatically determines the planned prices. Activity prices for plan activity types can be calculated for each cost center and activity type. The SAP system, for example, calculates the price by dividing the planned costs by the planned activity.

Note:
Activity-related planning and price calculation is discussed in more detail in Course AC412 Cost Center Accounting: Extended Functions.

How to Use the Automatic Planning Process

Create plan and assessment cycle.

1. Create a plan cycle, PPU##, for periodic reposting for the Telephone cost center. Use the actual cycle, PR##, as the source to copy from. Start the cycle on the first day of the current fiscal year.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Periodic Reposting*.

b) On *Execute Plan Periodic Repostings: Initial Screen*, choose *Extras → Cycle → Create*.

c) On *Create Plan Periodic Reposting Cycle Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**PPU##**
Start Date	01.01.Current year
Cycle (Copy from)	**PR##**

d) Press ENTER.

2. In the first segment, change the *Variable portions type* field to plan statistical key figures. Run a formal check on the cycle and the segment. Save your entries.

Hint:
The Sender values have automatically been set to planned values.

a) On the *Create Plan Periodic Reposting Cycle : Header Data* screen, choose *Goto → Overview segments*.

b) In the *Segment Overview* dialog box, choose the first segment.

c) Choose the *Choose* pushbutton.

d) On the *Create Plan Periodic Reposting Cycle : Segment* screen, enter **Plan Stat. Key Figures** in the *Var.portion type* field.

e) Choose *Cycle → Check → Formal check*.

f) Save your data.

3. In the plan, run the periodic reposting for your PPU## cycle for periods 1 to 12 of the current fiscal year. Choose *Test Run* and *Detail Lists*.

a) Go back to *Execute Plan Periodic Repostings: Initial Screen*.

b) Enter the following data:

Field Name or Data Type	Value
Period	**1**
To	**12**
Fiscal Year	Current year
Test Run	Select
Detail Lists	Select
Cycle	**PPU##**

c) Choose *Periodic Repostings → Execute*.

4. Execute the periodic reposting as an update run so that the results are actually posted.
   a) Go back to the *Execute Plan Periodic Repostings: Initial Screen*.
   b) Deselect *Test Run*.
   c) Choose *Peroidic Repostings* → *Execute*.
5. Call the *Cost Centers: Actual/Plan Variance* report for the current period, plan version 0, and consulting cost center group B##.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	**1**
To Period	**12**
Plan Version	**0**
Cost Center Group	**B##**

   c) Choose *Program* → *Execute*.
6. Use the variation function to check the cost center planning for cost center 101## (Telephone) and for one of the receiver cost centers.

   a) On the *Cost Centers: Actual/Plan/Variance* screen, choose the *Navigation On/Off* pushbutton.
   b) Choose *Goto* → *Variation*.
   c) Double-click cost center to call up the corresponding report and check the results of the automatic planning.
7. Create a plan cycle, PASSE##, for the plan assessment of the cost centers mentioned in the previous tasks. Use the actual assessment cycle, ASSE##, as a source. Start the cycle on the first day of the current fiscal year.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Allocations* → *Assessment*.
   b) On *Execute Plan Assessment: Initial Screen*, choose *Extras* → *Cycle* → *Create*.
   c) On *Create Plan Assessment Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**PASSE##**
Start Date	01.01.Current year
Cycle (Copy from)	**ASSE##**

d) Press ENTER.

8. Display the segments in the segment overview screen.
   a) On the *Create Plan Assessment Cycle: Header Data* screen, choose *Goto → Overview segments*.
9. Because the IT Services and Motor Pool cost centers use the portions of actual statistical key figures option as a basis for allocation in cycle ASSE##. This figure is variable, so you need to change the settings in the plan assessment cycle. In the IT-SERV## segment, change the *Variable portions type* field to plan statistical figures.
   a) In the *Segment Overview* dialog box, choose the segment *IT-SERV##*.
   b) Choose the *Choose* pushbutton.
   c) On the *Create Plan Assessment Cycle: Segment* screen, enter **Plan Stat. Key Figures** in the *Var.portion* type field.
   d) Save your data.
10. Change the variable portion type field to planned statistical key figures in the MOTO## segment (if you did the optional exercise to create an allocation structure, use segment MOTO##new). Save the data.
    a) On the *Create Plan Assessment Cycle: Header Data* screen, choose *Goto → Overview segments*.
    b) In the *Segment Overview* dialog box, choose the segment *MOTO##*.
    c) Choose the *Choose* pushbutton.
    d) On the *Create Plan Assessment Cycle: Segment* screen, enter **Plan Stat. Key Figures** in the *Var.portion* type field.
    e) Save your data.
11. Run the plan assessment in the *Test run* for your cycle (PA##) for periods 1 to 12 of the current fiscal year. Select *Detail Lists*.
    a) Go back to the *Execute Plan Assessment: Initial Screen*.
    b) Enter the following data:

Field Name or Data Type	Value
Period	**1**
To	**12**
Fiscal Year	Current year
Test Run	Select
Detail Lists	Select

Field Name or Data Type	Value
Cycle	**PASSE##**

c) Choose *Assessment* → *Execute*.

12. Run the assessment as an *Update Run* so that the allocations are actually posted.
    a) Go back to the *Execute Plan Assessment: Initial Screen*.
    b) Deselect *Test Run*.
    c) Choose *Assessment* → *Execute*.
13. Call the *Cost Centers: Actual/Plan Variance* report for the current period, plan version 0, and consulting cost center group B##.
    a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
    b) On the *Cost Centers: Actual/Plan/Variance: selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center Group	**B##**

    c) Choose *Program* → *Execute*.
14. Check whether cost centers 201## (Organization), 202## (IT Services), and 203## (Motor Pool) have been credited completely.
    a) On the *Cost Centers: Actual/Plan/Variance* screen, choose the *Navigation On/Off* pushbutton.
    b) Choose *Goto* → *Variation*.
    c) Double-click each cost center in the consulting cost center group to call up the corresponding report, and check the credits.

> Note:
> All cost centers are completely credited by the plan assessment.

15. What are the actual balances (over-absorption or under-absorption) of the consulting cost centers?

    301## (FI/CO consultant) -138,084.75

    302## (LO consultant) -117,915.25

What conclusions can you draw from the results with regard to the activity type price?

_____

_____

_____

16. The actual credits to both consulting cost centers are fewer than the plan credits. What is the reason for this?

_____

_____

_____

17. The actual costs for cost center 301## (FI/CO consultant) are lower than the plan costs, whereas the actual costs for cost center 302## (LO consultant) are greater than the plan costs.

    Analyze the reasons for this for both cost centers.

    301## (FI/CO consultant)_____

    302## (LO consultant)_____

    Normally, the cause of an actual/plan variance is a lower or higher debit of actual costs than originally planned.

    Cost center 301## actual costs (debits) were lower than planned due to salary, training, and vehicles costs.

    Cost center 302## was also due to salary, training, and vehicles costs, as well as use of IT services.

Unit 5
Exercise 28

Use the Automatic Planning Process

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Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual/plan comparison reports for the entire year.

Task 1

In your plan, create a cycle and a segment to allocate the planned costs for the Telephone cost center to other cost centers.

1. Create a plan cycle, PPU##, for periodic reposting for the Telephone cost center. Use the actual cycle, PR##, as the source to copy from. Start the cycle on the first day of the current fiscal year.
2. In the first segment, change the *Variable portions type* field to plan statistical key figures. Run a formal check on the cycle and the segment. Save your entries.

Hint:
The Sender values have automatically been set to planned values.

Task 2

Execute the periodic reposting in the plan for the Telephone cost center.

1. In the plan, run the periodic reposting for your PPU## cycle for periods 1 to 12 of the current fiscal year. Choose *Test Run* and *Detail Lists*.
2. Execute the periodic reposting as an update run so that the results are actually posted.

Task 3

Check the results of the automatic planning.

1. Call the *Cost Centers: Actual/Plan Variance* report for the current period, plan version 0, and consulting cost center group B##.
2. Use the variation function to check the cost center planning for cost center 101## (Telephone) and for one of the receiver cost centers.

Task 4

Create an assessment cycle with which to allocate the costs of the Organization, IT Services, and Motor Pool cost centers.

1. Create a plan cycle, PASSE##, for the plan assessment of the cost centers mentioned in the previous tasks. Use the actual assessment cycle, ASSE##, as a source. Start the cycle on the first day of the current fiscal year.
2. Display the segments in the segment overview screen.
3. Because the IT Services and Motor Pool cost centers use the portions of actual statistical key figures option as a basis for allocation in cycle ASSE##. This figure is variable, so you need to change the settings in the plan assessment cycle. In the IT-SERV## segment, change the *Variable portions type* field to plan statistical figures.
4. Change the *Variable portion type* field to planned statistical key figures in the MOTO## segment (if you did the optional exercise to create an allocation structure, use segment MOTO##new). Save the data.

Task 5

Execute your plan assessment.

1. Run the plan assessment in the *Test run* for your cycle (PA##) for periods 1 to 12 of the current fiscal year. Select *Detail Lists*.
2. Run the assessment as an *Update Run* so that the allocations are actually posted.

Task 6

Check the results of the automatic planning.

1. Call the *Cost Centers: Actual/Plan Variance* report for the current period, plan version 0, and consulting cost center group B##.
2. Check whether cost centers 201## (Organization), 202## (IT Services), and 203## (Motor Pool) have been credited completely.
3. What are the actual balances (over-absorption or under-absorption) of the consulting cost centers?

   301## (FI/CO consultant) -138,084.75

   302## (LO consultant) -117,915.25

   What conclusions can you draw from the results with regard to the activity type price?

   _____

   _____

   _____

4. The actual credits to both consulting cost centers are lower than the plan credits. What is the reason for this?

   _____

   _____

   _____

5. The actual costs for cost center 301## (FI/CO consultant) are lower than the plan costs, whereas the actual costs for cost center 302## (LO consultant) are greater than the plan costs.

   Analyze the reasons for this for both cost centers.

   301## (FI/CO consultant)_____

   302## (LO consultant)_____

   Normally, the cause of an actual/plan variance is a lower or higher debit of actual costs than originally planned.

   Cost center 301## actual costs (debits) were lower than planned due to salary, training, and vehicles costs.

   Cost center 302## was also due to salary, training, and vehicles costs, as well as use of IT services.

Use the Automatic Planning Process

314

Business Example

The executive board has decided to implement the SAP system planning functions. Since you previously used a non-SAP system for your planning, you need to transfer the planning data for the current fiscal year to the SAP system. You need to enter the annual plan values so that you can produce actual/plan comparison reports for the entire year.

Task 1

In your plan, create a cycle and a segment to allocate the planned costs for the Telephone cost center to other cost centers.

1. Create a plan cycle, PPU##, for periodic reposting for the Telephone cost center. Use the actual cycle, PR##, as the source to copy from. Start the cycle on the first day of the current fiscal year.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Planning Aids* → *Periodic Reposting*.
   b) On *Execute Plan Periodic Repostings: Initial Screen*, choose *Extras* → *Cycle* → *Create*.
   c) On *Create Plan Periodic Reposting Cycle Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**PPU##**
Start Date	01.01.Current year
Cycle (Copy from)	**PR##**

   d) Press ENTER.
2. In the first segment, change the *Variable portions type* field to plan statistical key figures. Run a formal check on the cycle and the segment. Save your entries.

Hint:
The Sender values have automatically been set to planned values.

   a) On the *Create Plan Periodic Reposting Cycle : Header Data* screen, choose *Goto* → *Overview segments*.
   b) In the *Segment Overview* dialog box, choose the first segment.
   c) Choose the *Choose* pushbutton.

d) On the *Create Plan Periodic Reposting Cycle : Segment* screen, enter **`Plan Stat. Key Figures`** in the *Var.portion type* field.

e) Choose *Cycle* → *Check* → *Formal check*.

f) Save your data.

Task 2

Execute the periodic reposting in the plan for the Telephone cost center.

1. In the plan, run the periodic reposting for your PPU## cycle for periods 1 to 12 of the current fiscal year. Choose *Test Run* and *Detail Lists*.
   a) Go back to *Execute Plan Periodic Repostings: Initial Screen*.
   b) Enter the following data:

Field Name or Data Type	Value
Period	**`1`**
To	**`12`**
Fiscal Year	Current year
Test Run	Select
Detail Lists	Select
Cycle	**`PPU##`**

   c) Choose *Periodic Repostings* → *Execute*.
2. Execute the periodic reposting as an update run so that the results are actually posted.
   a) Go back to *Execute Plan Periodic Repostings: Initial Screen*.
   b) Deselect *Test Run*.
   c) Choose *Peroidic Repostings* → *Exexcute*.

Task 3

Check the results of the automatic planning.

1. Call the *Cost Centers: Actual/Plan Variance* report for the current period, plan version 0, and consulting cost center group B##.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**`1000`**
Fiscal Year	Current year
From Period	**`1`**

Field Name or Data Type	Value
To Period	**12**
Plan Version	**0**
Cost Center Group	**B##**

c) Choose *Program → Execute*.

2. Use the variation function to check the cost center planning for cost center 101## (Telephone) and for one of the receiver cost centers.

---

a) On the *Cost Centers: Actual/Plan/Variance* screen, choose the *Navigation On/Off* pushbutton.

b) Choose *Goto → Variation*.

c) Double-click cost center to call up the corresponding report and check the results of the automatic planning.

Task 4

Create an assessment cycle with which to allocate the costs of the Organization, IT Services, and Motor Pool cost centers.

1. Create a plan cycle, PASSE##, for the plan assessment of the cost centers mentioned in the previous tasks. Use the actual assessment cycle, ASSE##, as a source. Start the cycle on the first day of the current fiscal year.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Allocations → Assessment*.

   b) On *Execute Plan Assessment: Initial Screen*, choose *Extras → Cycle → Create*.

   c) On *Create Plan Assessment Cycle: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cycle	**PASSE##**
Start Date	01.01.Current year
Cycle (Copy from)	**ASSE##**

   d) Press ENTER.

2. Display the segments in the segment overview screen.
   a) On the *Create Plan Assessment Cycle: Header Data* screen, choose *Goto → Overview segments*.

3. Because the IT Services and Motor Pool cost centers use the portions of actual statistical key figures option as a basis for allocation in cycle ASSE##. This figure is variable, so you need to change the settings in the plan assessment cycle. In the IT-SERV## segment, change the *Variable portions type* field to plan statistical figures.

a) In the *Segment Overview* dialog box, choose the segment *IT-SERV##*.

b) Choose the *Choose* pushbutton.

c) On the *Create Plan Assessment Cycle: Segment* screen, enter **`Plan Stat. Key Figures`** in the *Var.portion* type field.

d) Save your data.

4. Change the *Variable portion type* field to planned statistical key figures in the MOTO## segment (if you did the optional exercise to create an allocation structure, use segment MOTO##new). Save the data.

a) On the *Create Plan Assessment Cycle: Header Data* screen, choose *Goto* → *Overview segments*.

b) In the *Segment Overview* dialog box, choose the segment *MOTO##*.

c) Choose the *Choose* pushbutton.

d) On the *Create Plan Assessment Cycle: Segment* screen, enter **`Plan Stat. Key Figures`** in the *Var.portion* type field.

e) Save your data.

Task 5

Execute your plan assessment.

1. Run the plan assessment in the *Test run* for your cycle (PA##) for periods 1 to 12 of the current fiscal year. Select *Detail Lists*.

a) Go back to *Execute Plan Assessment: Initial Screen*.

b) Enter the following data:

Field Name or Data Type	Value
Period	**`1`**
To	**`12`**
Fiscal Year	Current year
Test Run	Select
Detail Lists	Select
Cycle	**`PASSE##`**

c) Choose *Assessment* → *Execute*.

2. Run the assessment as an *Update Run* so that the allocations are actually posted.

a) Go back to *Execute Plan Assessment: Initial Screen*.

b) Deselect *Test Run*.

c) Choose *Assessment* → *Execute*.

Task 6

Check the results of the automatic planning.

1. Call the *Cost Centers: Actual/Plan Variance* report for the current period, plan version 0, and consulting cost center group B##.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center Group	**B##**

   c) Choose *Program → Execute*.
2. Check whether cost centers 201## (Organization), 202## (IT Services), and 203## (Motor Pool) have been credited completely.
   a) On the *Cost Centers: Actual/Plan/Variance* screen, choose the *Navigation On/Off* pushbutton.
   b) Choose *Goto → Variation*.
   c) Double-click each cost center in the consulting cost center group to call up the corresponding report, and check the credits.

Note:
All cost centers are completely credited by the plan assessment.

3. What are the actual balances (over-absorption or under-absorption) of the consulting cost centers?

   301## (FI/CO consultant) -138,084.75

   302## (LO consultant) -117,915.25

   What conclusions can you draw from the results with regard to the activity type price?

   The plan prices that were set manually were set too high in relation to the actual costs. This means that the cost centers were over-credited.

4. The actual credits to both consulting cost centers are lower than the plan credits. What is the reason for this?

   The actual activity of the junior consultant is 200 hours fewer than planned.

5. The actual costs for cost center 301## (FI/CO consultant) are lower than the plan costs, whereas the actual costs for cost center 302## (LO consultant) are greater than the plan costs.

   Analyze the reasons for this for both cost centers.

   301## (FI/CO consultant)_____

   302## (LO consultant)_____

   Normally, the cause of an actual/plan variance is a lower or higher debit of actual costs than originally planned.

   Cost center 301## actual costs (debits) were lower than planned due to salary, training, and vehicles costs.

   Cost center 302## was also due to salary, training, and vehicles costs, as well as use of IT services.

LESSON SUMMARY

You should now be able to:

- Plan with statistical key figures
- Use distribution keys
- Plan activity output and prices
- Maintain cost element planning
- Describe resource planning
- Describe dependency planning
- Describe automatic planning process

Unit 5
Lesson 3

Using the Planning Aids

321

LESSON OVERVIEW
This lesson explains how to use planning aids.

Explain the functions that enhance planning. Copy the plan data or the actual data of the previous year to your actual plan and then use the revaluation function to increase or decrease costs on specified cost centers. Use the manual planning functions to change or enhance the plan data. You can also transfer plan values from other applications. At the end of the period, you can lock the plan version.

Business Example

You wish to use several planning aids to simplify and speed up the entry of plan data. For this reason, you require the following knowledge:

- An understanding of how to use the planning aids provided by the SAP system

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Copy plan data
- Use revaluation
- Transfer plan values
- Use plan lock

Copy Plan Data

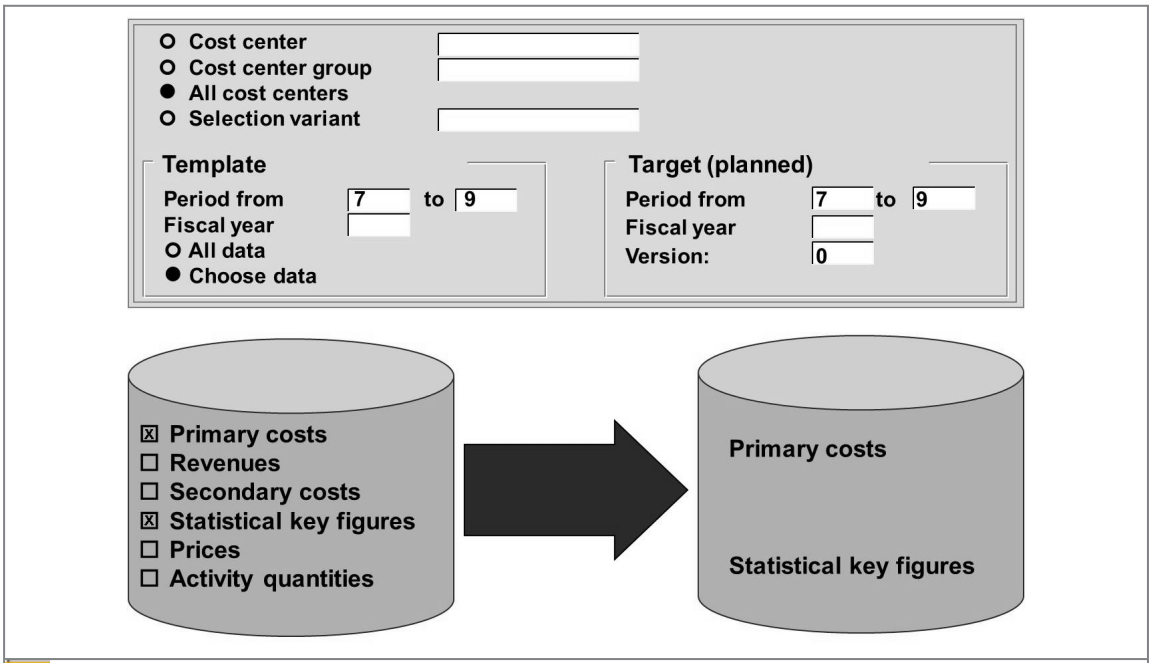

Figure 97: Copy Plan Data or Actual Data to Plan

To speed up planning data entry, you can obtain the plan values by copying plan or actual data.

You can use the Copy Planning tool, to reuse large parts of your manual planning from the previous year for the current fiscal year, to transfer plan values within a fiscal year to a different period, or to generate alternate versions.

The Copy Planning tool enables you to select a reference and a target version to copy values from one version to the other.

You can use the Copy Planning tool to copy data:

- Within fiscal years, versions, and cost centers
- Between different fiscal years, periods, and versions

To assist with manual planning, you can select and copy posted actual data from the cost centers. You can only use this function to copy transactions that you can plan manually.

The selection criteria for actual data are cost centers (all cost centers, cost center groups, or individual cost centers), fiscal year, and from and/or to periods. You can also specify the actual data that you want to copy.

It is possible to select any value groups in the copy function. For example, you can restrict the selection to the data of a certain cost center, or use all of the data. You may also explicitly define the transactions that you wish to copy.

How to Copy Plan Data

1. Copy plan data to plan data.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning Aids* → *Copy* → *Copy Plan to Plan*.

b) On *Copy Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost center group	**B00**
Version	**0**
Period from (for *template plan* and for *target plan*)	**1**
Period to (for *template plan* and for *target plan*)	**12**
Fiscal Year (Template (Plan))	Current year
Fiscal Year (Target (Plan))	Next year
Test Run	Deselect

c) Choose *Execute*.

2. Copy actual data to plan data.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning Aids* → *Copy* → *Copy Actual to Plan*.

b) On *Copy Actual to Plan: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
Period from (for *template plan* and for *target plan*)	**1**
Period to (for *template plan and for target plan*)	**12**
Fiscal Year (Template (Plan))	Current year
Fiscal Year (Target (Plan))	Next year
Test Run	Deselect

c) Choose *Execute*.

Unit 5
Exercise 29

Copy Plan Data

323

Business Example

You want to enter planning data for the coming fiscal year more easily and quickly. You decide to copy your previous planning data because it has proved reliable.

Enter the plan data for the next fiscal year.

Task 1

Copy the planning data of all consulting cost centers to the next fiscal year.

1. Copy all plan data of cost center group B## from periods 1 to 12 in the current fiscal year to the corresponding periods of the following fiscal year in version 0. If plan data already exists for these periods, do not overwrite it. Run the copy functions as a *Test Run* with *Detail List*.
2. What type of planning data was copied?

   _____

   _____

   _____
3. Leave the list and display the *Notes* (under *Extras*) on the copy function. Can you also copy planning data from periodic repostings or assessments?
4. Run the copy function as an update run.

Task 2

Carry out the following task:

1. Check whether the values have been posted to the cost centers. Call the *Cost Center: Planning Overview* report for the FI/CO Consulting (301##) cost center for the next fiscal year and for periods 1 to 12 in version 0.

Copy Plan Data

324

Business Example

You want to enter planning data for the coming fiscal year more easily and quickly. You decide to copy your previous planning data because it has proved reliable.

Enter the plan data for the next fiscal year.

Task 1

Copy the planning data of all consulting cost centers to the next fiscal year.

1. Copy all plan data of cost center group B## from periods 1 to 12 in the current fiscal year to the corresponding periods of the following fiscal year in version 0. If plan data already exists for these periods, do not overwrite it. Run the copy functions as a *Test Run* with *Detail List*.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Planning Aids* → *Copy* → *Copy Plan to Plan*.

   b) On *Copy Planning: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost center group	**B##**
Template	
Version	**0**
Period	**1**
To	**12**
Fiscal Year	Current year
Target	
Version	**0**
Period	**1**
To	**12**
Fiscal Year	Next year
Test Run	Select
Detail List	Select

   c) Choose *Copy* → *Execute*.

2. What type of planning data was copied?

   Primary costs, activities, and statistical key figures were copied.

3. Leave the list and display the *Notes* (under *Extras*) on the copy function. Can you also copy planning data from periodic repostings or assessments?
   a) On *Copy Planning: Initial Screen*, choose *Extras* → *Notes*.
   b) In the *Copy Planning* dialog box, choose the *Continue* pushbutton.

> Note:
> You can copy only those business transactions that can be planned manually.

4. Run the copy function as an update run.
   a) On the *Copy Planning: Initial Screen*, deselect the *Test Run* checkbox.
   b) Choose *Copy* → *Execute*.

Task 2

Carry out the following task:

1. Check whether the values have been posted to the cost centers. Call the *Cost Center: Planning Overview* report for the FI/CO Consulting (301##) cost center for the next fiscal year and for periods 1 to 12 in version 0.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Planning Reports* → *Cost Centers: Planning Overview*.
   b) On *Planning Report: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	**301##**
Fiscal Year	Next fiscal year
Period	**1**
To	**12**
Version	**0**

   c) Choose *Planning Overview* → *Execute*.

Revaluation

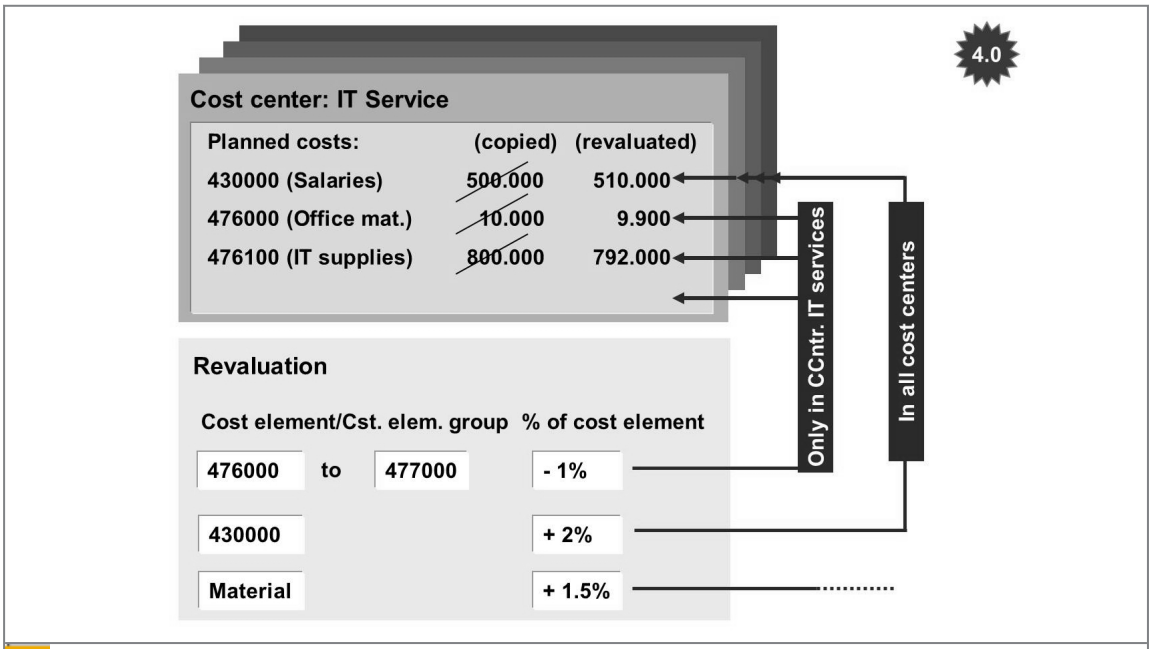

Figure 98: Revaluation

You can use the plan revaluation function to increase or decrease planning data based on percentage. This means you can combine the Copy Planning and Revaluation functions to create several different plan versions. This may be useful if you have copied the plan data from the previous year or if you want to draft scenarios for different cases within a fiscal year.

You can revaluate costs and consumption. You can revaluate all the cost elements used in the primary cost element and revenue planning. You cannot revaluate assessment cost elements, imputed cost elements, or cost elements used in indirect activity allocation.

You can execute as many revaluations of cost center or cost element plan as required.

You can enter plan line items when you execute revaluation.

The percentages used during revaluation can be changed as often as you want. If you repeat a revaluation using modified percentages, the old plan line items are deleted. The revaluation always uses the original initial value.

If you do not want to overwrite the existing results during a rerun of a revaluation, you must define a new revaluation.

How to Use Revaluation

Demonstrate how you will adjust planning for changing variables, such as pay rises.

1. Create a revaluation.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Revaluate → Costs*.
   b) On *Plan Revaluation: Initial Screen*, choose *Revaluation → Create*.
   c) On *Create Plan Revaluation: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Revaluation	**Perso**
Fiscal year	Next fiscal year
Version	**0**

d) Press ENTER.

e) On the *Create Plan Revaluation: Select* screen, enter the following data:

Field Name or Data Type	Value
Text	**Personal costs increase 2%**
Cost Center	**30100**
Cost Element	**430000**

f) Choose the *Definition* pushbutton.

g) On the *Create Plan Revaluation: Definition* screen, enter the following data:

Frm	To	Costs
1	**12**	**2**

h) Choose *Save*.

2. Display the report values before running the revaluation.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Planning Reports* → *Cost Centers: Planning Overview*.

b) On *Planning Report: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	**30100**
Fiscal Year	Next fiscal year
Period	**1**
To	**12**
Version	**0**

c) Choose the *Execute* pushbutton.

d) On the *Cost Centers: Planning Report* screen, display the report generated.

e) Show the line items for cost element *430000*.

3. Execute the revaluation.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Planning Aids* → *Revaluate* → *Costs*.

b) On *Plan Revaluation: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	**0**
Period	**1**
To	**12**
Fiscal Year	Next fiscal year
Test Run	Deselect
Detail Lists	Select
Revaluat.	**perso**

c) Choose *Execute*.

4. Display the report generated after running the revaluation.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview*.

b) On *Planning Report: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	**30100**
Fiscal Year	Next fiscal year
Period	**1**
To	**12**
Version	**0**

c) Choose the *Execute* pushbutton.

d) On the *Cost Centers: Planning Report* screen, display the report generated.

e) Show the line items for cost element *430000*.

Use Revaluation

327

Business Example

You want to enter planning data for the coming fiscal year more easily and quickly. You decide to copy your previous planning data because it has proved very reliable.

A new salary scale will take effect in January of the coming year, requiring a 2% increase in personnel costs. You therefore need to adjust your salary costs for the coming year.

Task 1

Revaluate the copied plan data and bring it in line with the projected costs.

1. Create a revaluation called Salary##. This is valid for the next fiscal year in version 0.
2. Enter salary increase of 2% as a short text. The increase affects cost element 430000 and applies to all consulting cost centers (B##).
3. Define a cost increase of 2%. Save the revaluation.
4. Carry out the revaluation Salary## for all periods of the next fiscal year in version 0. Select the *Test Run* box.
5. Next, execute your revaluation as an update run so that your revaluated planning data is posted.

Task 2

Check the results of the revaluation.

1. Call the *Cost Centers: Planning Overview* report for a cost center of your choice for the next fiscal year in version 0. (Do not call the Telephone cost center because as it does not carry salary costs.)
2. Display the line items for salary costs (cost element 430000).

Use Revaluation

328

Business Example

You want to enter planning data for the coming fiscal year more easily and quickly. You decide to copy your previous planning data because it has proved very reliable.

A new salary scale will take effect in January of the coming year, requiring a 2% increase in personnel costs. You therefore need to adjust your salary costs for the coming year.

Task 1

Revaluate the copied plan data and bring it in line with the projected costs.

1. Create a revaluation called Salary##. This is valid for the next fiscal year in version 0.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Planning Aids* → *Revaluate* → *Costs*.
   b) On the *Plan Revaluation: Initial Screen*, choose *Extras* → *Revaluation* → *Create*.
   c) On the *Create Plan Revaluation: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Revaluation	**Salary##**
Fiscal Year	Next fiscal year
Version	**0**

   d) Press ENTER.
2. Enter salary increase of 2% as a short text. The increase affects cost element 430000 and applies to all consulting cost centers (B##).
   a) On the *Create Plan Revaluation: Select* screen, enter the following data:

Field Name or Data Type	Value
Text	**Salary Increase of 2%**
Cost Center Group	**B##**
Cost Element	**430000**

   b) Press ENTER.
3. Define a cost increase of 2%. Save the revaluation.
   a) Choose *Goto* → *Definition*.
   b) On the *Create Plan Revaluation: Definition* screen, enter the following data:

Frm	To	Costs
1	12	2

c) Choose *Save*.

4. Carry out the revaluation Salary## for all periods of the next fiscal year in version 0. Select the *Test Run* box.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Planning* → *Planning Aids* → *Revaluate* → *Costs*.

b) On *Plan Revaluation: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Version	0
Period	1
To	12
Fiscal Year	Next fiscal year
Test Run	Select
Detail Lists	Select
Revaluat.	Salary##

c) Choose *Execute*.

5. Next, execute your revaluation as an update run so that your revaluated planning data is posted.

a) On *Plan Revaluation: Initial Screen*, deselect the *Test Run* checkbox.

b) Choose *Execute*.

Task 2

Check the results of the revaluation.

1. Call the *Cost Centers: Planning Overview* report for a cost center of your choice for the next fiscal year in version 0. (Do not call the Telephone cost center because as it does not carry salary costs.)

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Planning Reports* → *Cost Centers: Planning Overview*.

b) On *Planning Report: Initial Screen*, enter the following data:

Field Name or Data Type	Value
Cost Center	301##
Fiscal Year	Next fiscal year
Period	1

Field Name or Data Type	Value
To	12
Version	0

c) Choose *Planning Overview* → *Execute*.

2. Display the line items for salary costs (cost element 430000).

a) On the *Cost Centers: Planning Report* screen, double-click *430000*.

b) Choose the *Display Line Items* pushbutton.

c) On the *Display Plan Cost Line Items for Cost Centers* screen, display the line items for the salary costs.

Transfer of Plan Values

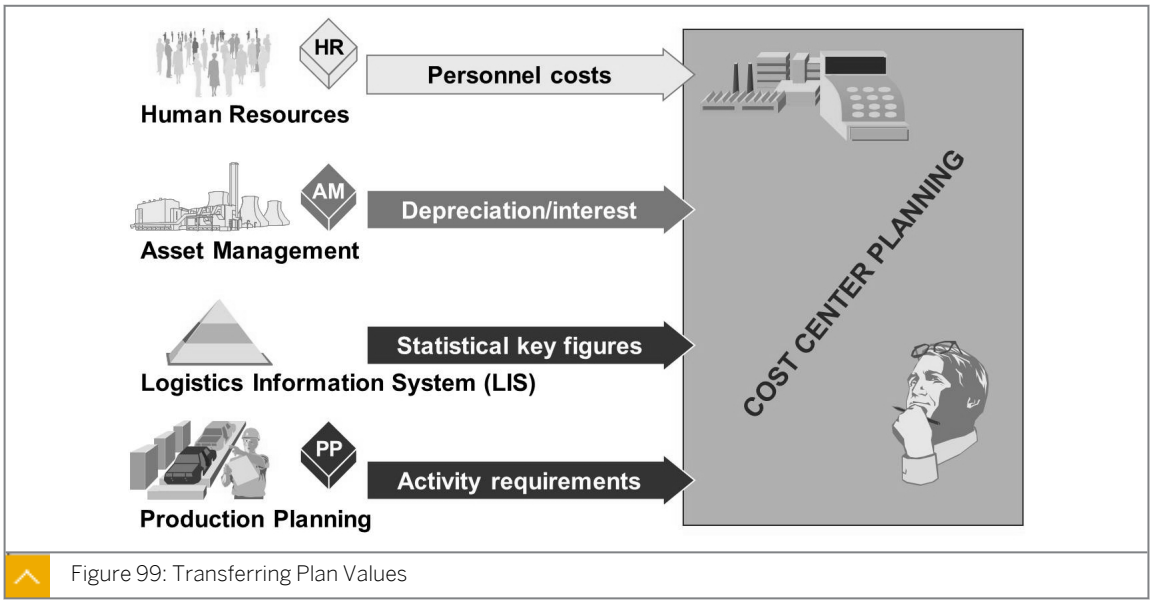

Figure 99: Transferring Plan Values

Integrated planning enables you to transfer data from one of the pre stored systems in Cost Center Accounting to cost center planning.

If you plan the data in the upstream systems and transfer it to cost center planning, then you can remove the corresponding data from Cost Center Accounting.

Before you can use integrated planning, certain requirements need to be fulfilled in Cost Center Accounting and in the upstream systems. Therefore, before you can transfer planned personnel costs from HR to primary cost planning in Cost Center Accounting, for example, Cost Center Accounting must contain valid cost centers that are assigned to the corresponding master data for personnel.

How to Transfer Plan Values

Demonstrate how you will transfer plan values from other applications to cost centers.

1. Describe the options of transferring plan values from other applications to cost centers. Show menu path in planning and the initial screens of the transfer functions.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Personnel Costs HR*.
   b) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Depreciation/ Interest FI-AA*.
   c) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Scheduled Activity SOP/LTP*.
   d) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Activity-Independent Statistical Key Figures, LIS*.

e) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Activity-Dependent Statistical Key Figures, LIS*.

Plan Lock

Lock overall planning:

Version 0 : actual/plan version	in 2000
X	Version locked

Lock planned transactions or planned periods:

Transactions	Periods 01	02	03	04	05	06	07	08	09	10	11	12
Periodic reposting	x	x	x	x	x	x	x	x	x	x	x	x
Plan assessment	x	x	x	x	x	x	x	x	x	x	x	x
Primary costs planning	x	x	x	x	x	x	x	x	x	x	x	x

Figure 100: Plan Lock

After completing the planning process in Cost Center Accounting, you need to lock the plan to protect it from changes.

Use the block indicator in the version to lock the entire plan for a plan year.

Within the posting lock, block transactions that you do not use for planning (such as revenue plan on cost centers). Lock planning transactions for a combination of controlling area, fiscal year, and version.

You can select the processes that are to be locked from a list.

You can also lock individual operations for all periods of the fiscal year or all operations for a certain period.

How to Use Plan Lock

Lock the period for further planning once the period planning is complete to prevent any changes.

1. Show the lock indicator for the entire planning in the version.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Planning → Current Settings → Maintain Versions*.
   b) In the *Choose Activity* dialog box, choose *Maintain Settings for Version in Controlling Area*.
   c) Choose the *Choose* pushbutton.

2. Show how to lock several plan transactions or plan periods in the application menu.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Environment* → *Period Lock* → *Change*.

LESSON SUMMARY

You should now be able to:

- Copy plan data
- Use revaluation
- Transfer plan values
- Use plan lock

Learning Assessment

335

1. The SAP system always uses version 1 when referencing actual postings.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

2. You can plan your cost centers in only a single Controlling version.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

3. You can control the planning authorizations by assigning an authorization group to another planner profile.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

4. You plan statistical key figures that are used as tracing factors for:

   Choose the correct answers.

   ☐ **A** Periodic reposting

   ☐ **B** Distribution

   ☐ **C** Assessment

   ☐ **D** Repost line items

5. You can distribute primary costs and secondary cost.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

6. You can change the default distribution key.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

7. When you plan primary costs that are activity-independent, you can only plan the fixed costs.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

8. The system allocates activity types through secondary cost element.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

9. Quantity-based dependency planning takes into account the dependency quantity and a statistical key figure or an activity type.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

10. Formula planning increases the speed at which you plan.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

11. Both active and inactive items are taken into account while carrying out formula planning.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

12. Which one of the following methods can you use to calculate accrued costs?

    Choose the correct answer.

    - ☐ A Formula planning
    - ☐ B Percentage method
    - ☐ C Periodic reposting
    - ☐ D Plan distribution

13. Which one of the following statements about periodic reposting is true?

    Choose the correct answer.

    - ☐ A Periodic repostings cannot be reversed.
    - ☐ B Periodic repostings can be reversed, but cannot be repeated.
    - ☐ C Periodic repostings can be reversed and repeated as often as required.
    - ☐ D Periodic repostings cannot be reversed, but can be repeated as often as required.

14. During assessment, the original cost elements are summarized into assessment cost elements (secondary cost element category = 42).

    Determine whether this statement is true or false.

    - ☐ True
    - ☐ False

15. Activity prices for plan activity types can be calculated for each cost center and activity type.

    Determine whether this statement is true or false.

    - ☐ True
    - ☐ False

16. To speed up planning data entry, you can obtain the plan values by copying plan or actual data.

    Determine whether this statement is true or false.

    - ☐ True
    - ☐ False

17. You can use the Copy Planning function to copy within fiscal years, versions, and cost centers.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

18. You can use the plan revaluation function to increase or decrease _____ on a percentage basis.

    Choose the correct answer.

    ☐ A imputed cost elements

    ☐ B primary cost planning

    ☐ C indirect activity allocation

    ☐ D assesment cost elements

19. You can change the percentages used during revaluation as often as you like.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

20. Integrated planning enables you to transfer data from one of the pre-stored systems in Cost Center Accounting to cost center planning.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

21. Within the posting lock, you can block _____ that were not used for planning.

    Choose the correct answer.

    ☐ A revaluation functions

    ☐ B indicators

    ☐ C transaction

    ☐ D cost elements

22. You can also lock individual operation for all periods of the fiscal year, or all operations for a certain period.

Determine whether this statement is true or false.

- [ ] True
- [ ] False

Learning Assessment - Answers

340

1. The SAP system always uses version 1 when referencing actual postings.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

2. You can plan your cost centers in only a single Controlling version.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

3. You can control the planning authorizations by assigning an authorization group to another planner profile.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

4. You plan statistical key figures that are used as tracing factors for:

   Choose the correct answers.

   - [x] A Periodic reposting
   - [x] B Distribution
   - [x] C Assessment
   - [ ] D Repost line items

5. You can distribute primary costs and secondary cost.

   Determine whether this statement is true or false.

   ☐ True

   ☒ False

6. You can change the default distribution key.

   Determine whether this statement is true or false.

   ☐ True

   ☒ False

7. When you plan primary costs that are activity-independent, you can only plan the fixed costs.

   Determine whether this statement is true or false.

   ☒ True

   ☐ False

8. The system allocates activity types through secondary cost element.

   Determine whether this statement is true or false.

   ☒ True

   ☐ False

9. Quantity-based dependency planning takes into account the dependency quantity and a statistical key figure or an activity type.

   Determine whether this statement is true or false.

   ☒ True

   ☐ False

10. Formula planning increases the speed at which you plan.

    Determine whether this statement is true or false.

    ☒ True

    ☐ False

11. Both active and inactive items are taken into account while carrying out formula planning.

    Determine whether this statement is true or false.

    - [ ] True
    - [x] False

12. Which one of the following methods can you use to calculate accrued costs?

    Choose the correct answer.

    - [ ] A Formula planning
    - [x] B Percentage method
    - [ ] C Periodic reposting
    - [ ] D Plan distribution

13. Which one of the following statements about periodic reposting is true?

    Choose the correct answer.

    - [ ] A Periodic repostings cannot be reversed.
    - [ ] B Periodic repostings can be reversed, but cannot be repeated.
    - [x] C Periodic repostings can be reversed and repeated as often as required.
    - [ ] D Periodic repostings cannot be reversed, but can be repeated as often as required.

14. During assessment, the original cost elements are summarized into assessment cost elements (secondary cost element category = 42).

    Determine whether this statement is true or false.

    - [x] True
    - [ ] False

15. Activity prices for plan activity types can be calculated for each cost center and activity type.

    Determine whether this statement is true or false.

    - [x] True
    - [ ] False

16. To speed up planning data entry, you can obtain the plan values by copying plan or actual data.

Determine whether this statement is true or false.

- [X] True
- [ ] False

17. You can use the Copy Planning function to copy within fiscal years, versions, and cost centers.

Determine whether this statement is true or false.

- [X] True
- [ ] False

18. You can use the plan revaluation function to increase or decrease _____ on a percentage basis.

Choose the correct answer.

- [ ] A imputed cost elements
- [X] B primary cost planning
- [ ] C indirect activity allocation
- [ ] D assesment cost elements

19. You can change the percentages used during revaluation as often as you like.

Determine whether this statement is true or false.

- [ ] True
- [X] False

20. Integrated planning enables you to transfer data from one of the pre-stored systems in Cost Center Accounting to cost center planning.

Determine whether this statement is true or false.

- [X] True
- [ ] False

21. Within the posting lock, you can block _____ that were not used for planning.

    Choose the correct answer.

    - [ ] A revaluation functions
    - [ ] B indicators
    - [x] C transaction
    - [ ] D cost elements

22. You can also lock individual operation for all periods of the fiscal year, or all operations for a certain period.

    Determine whether this statement is true or false.

    - [x] True
    - [ ] False

UNIT 6 Information System

Lesson 1

Lesson 2

UNIT OBJECTIVES

- Execute Report Painter reports
- Work with extracts

Unit 6
Lesson 1

Using Report Painter Techniques

346

LESSON OVERVIEW
This lesson explains how the Report Painter works.

The central tool for defining reports in the information system is the Report Painter. SAP provides special courses for the Report Painter and for the Report Writer. The instructor should only give a short overview of the Report Painter and refer to the existing courses.

Mention the Report Painter course CA705 (2 days) and the Report Writer course CA710 (3 days). Relate to the definition of a planning layout. Report Painter reports are defined using a graphic reporting structure in which the report rows and columns are displayed, as they will later appear when the report is released.

Business Example

Since reporting requirements are continuously changing, you want to learn about the functions for creating and maintaining reports.

You also need to explain different additional functions to other project team members. These functions facilitate and speed up report processing. For this reason, you require the following knowledge:

- An understanding of how to execute Report Painter reports

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Execute Report Painter reports

Report Painter Reports

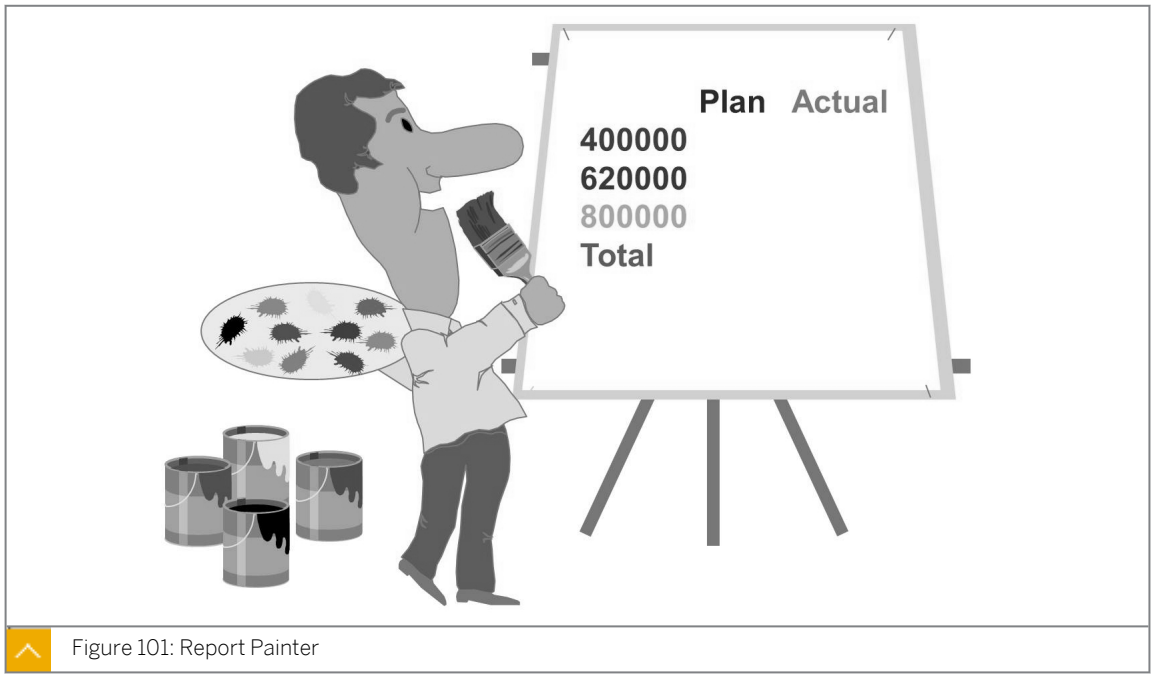

Figure 101: Report Painter

Report Painter is the central tool for defining reports within the information system. You can define reports that correspond to specific reporting requirements.

Note:
SAP offers the course CA705 specifically for this tool.

Report Painter reports are defined using a graphic reporting structure, in which the rows and columns of the report are displayed as would be later shown in the report (WYSIWYG – What You See Is What You Get).

Report Painter provides a selection of functions that you can use to define reports quickly and easily. Report Writer, which is used to define more complex reports, is more demanding. The additional functions in Report Writer enable you to create detailed report layouts.

Predefined Reports in Report Painter

The system has many predefined standard reports in Report Painter. If you want to create user-defined reports, you can copy the standard reports and change them to meet your requirements.

Some examples of Report Painter reports:

- Area: Cost elements
- Cost center: Break down by partner report
- Report: Statistical key figures
- Cost center: Splitting
- Cost center: Actual/Plan/Variance

- Area: Cost centers
- Cost centers: Variances

The following are examples of reports not created using Report Painter:

- Planning overview
- Line item report
- Master data index
- Prices
- Document display

Report Painter – Defining a Report

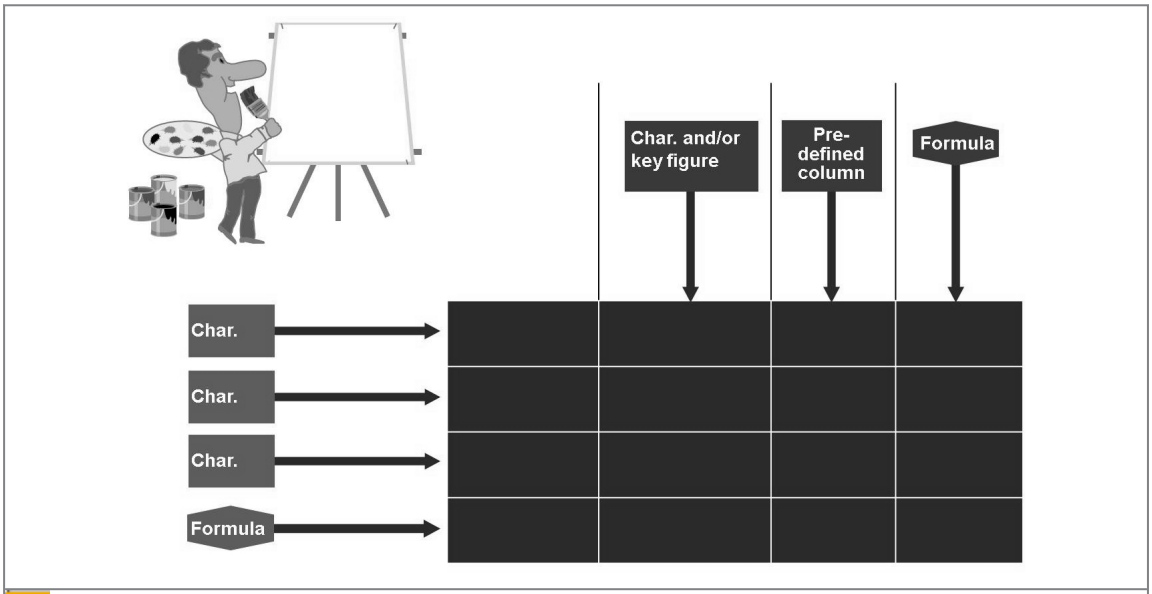

Figure 102: Report Painter – Defining a Report

You define report columns using characteristics, key figures, and predefined columns you selected from the library. Alternatively, you can use a column model for a column definition. You can also define formula columns to show a variance between columns.

You define report rows using the characteristics you selected for your report library. Alternatively, you can use a row model for your row definition.

You can also define formula rows to calculate, for example, a subtotal of several rows.

You can use the general data selections to define the characteristics you want to use to select the data for the entire report. In the general selections, you can only use characteristics that are not used in the individual columns or rows.

The intersections of rows and columns are cells. In Report Painter, you can work with rows, columns, and individual cells. To work with a cell, you first need to select it. Then you can use that cell in formulas throughout the entire report. For example, you can use individual cells to define a *Percentage share of revenue* column.

Defining a Report – Characteristics, Key Figures, and Predefined Columns

The following table lists the elements that help in defining reports:

Element	Definition
Characteristics	• Fields that represent the criteria you use in the data selection • Examples: Cost center, cost element, and fiscal year
Key figures	• Numeric fields that you can evaluate in a report • Examples: Costs, activity quantity, planned activity quantity, and costs in company code currency
Predefined columns	• Consist of a key figure and one or more characteristics • Facilitate the definition of frequently used columns • Examples: Actual costs in controlling area currency or plan costs in controlling area currency

System Libraries

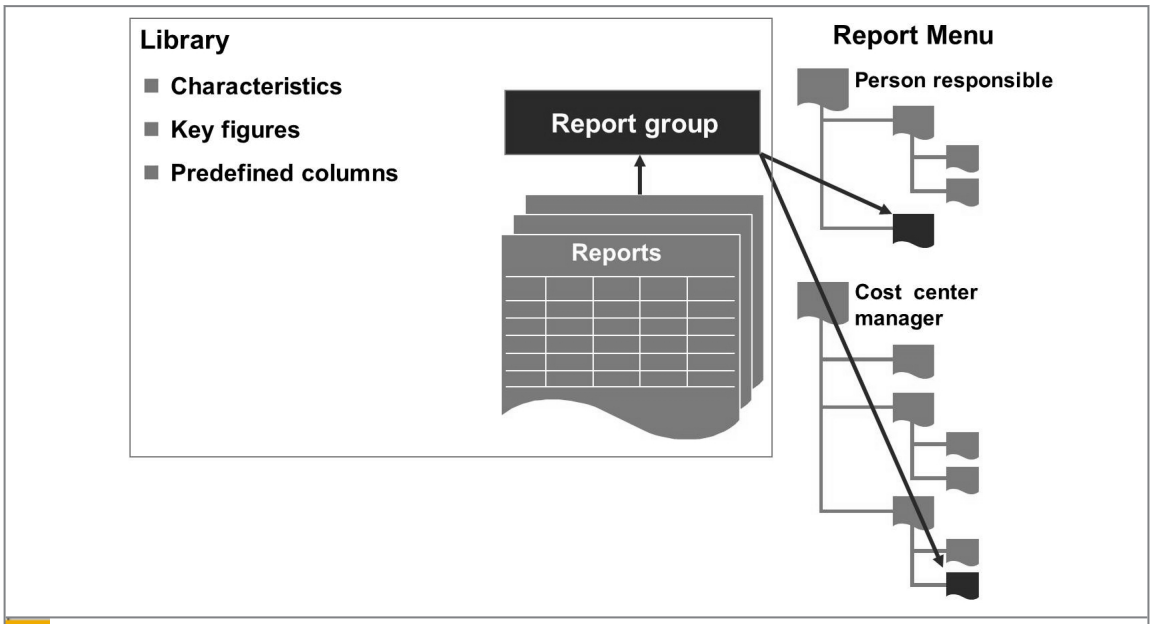

Figure 103: Library Components and Report Group

All reports are kept in system libraries. A library contains the characteristics, key figures, and predefined columns from the report table, which you can use for your Report Painter or Report Writer reports. The corresponding table names are in the header of each library. The transfer structure for Report Painter and Report Writer is a report table that is predefined by SAP and cannot be changed. In Cost Center Accounting, this is the CCSS table.

The standard reports for Cost Center Accounting for the full costs method are in the 1VK library. The reports for the marginal costing method are in the 1GK library. You can use the 1AB library for variances, and the 1RU library for summary reports. The 1CT library, which forms the base of the RWCOOM report table, was created specifically for cost accounting reports.

Once you have defined a report, you need to assign it to a report group. A report group should contain all of the reports from a library that use the same or similar data, but display it differently. All reports in a report group are run simultaneously, enabling you to move between different reports in the report display. You can transfer the report groups to the report menu of an activity group.

Report Painter Report – Options

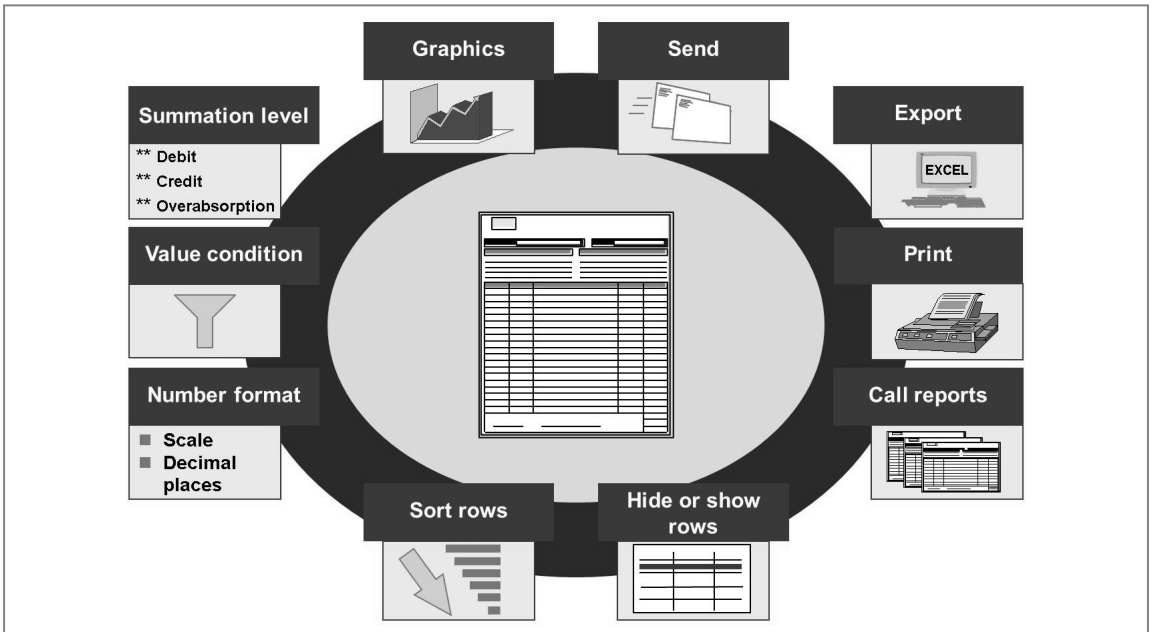

Figure 104: Report Painter Report – Options

In the Report Painter report, you can navigate through the data in several different ways, or by changing the reporting structure. You can modify the report online so that it meets your specific requirements.

The important additional functions that pushbuttons with text commands or icon commands are as follows:

- You can download the report to your PC. For example, you can transfer formatted data to MS Excel.
- You can set threshold values to select or ignore certain rows in the report.
- You can mail reports using the sender function. You no longer need to create an extract for this. The report is always sent in HTML format as an attachment in a mail, which means that it can be sent outside of the system without any problem.
- You can sort, hide, or show rows.
- You can change the number format.
- You can enter a summation level for a display of only summaries.

How to Execute Report Painter Reports

Explain how the Report Painter works and the display the possibilities it offers. Mention the Report Painter course CA705 (2 days) and the Report Writer course CA710 (3 days). Relate to the definition of a planning layout. Report Painter reports are defined using a graphic reporting structure in which the report rows and columns are displayed just as they will appear when the report is later released.

1. Explain how a Report Painter report is defined.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose *Environment* → *Options*.
   c) In the *Options* dialog box, select *Expert mode*.
   d) Choose the *Confirm* button.
   e) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center	**301##**

   f) Choose the *Execute* button.
   g) In the report menu bar, choose *Extras* → *Display Definition*.
   h) Show the definition of the report rows and the report columns (Section 0001).

> Note:
> You can switch between the following sections:
> - Section 0002: Statistical postings
> - Section 0003: Activity types
> - Section 0004: Stat. key figures
>
> Display the general data selection and explain the used variables.

Display the general data selection and explain the used variables.

LESSON SUMMARY

You should now be able to:

- Execute Report Painter reports

Defining Data Sources

351

LESSON OVERVIEW
This lesson explains how to define and save reports in extracts.

The functions discussed in this lesson are helpful for your daily work with the information system. The extract management, for example, allows quick access to stored data. You can use these functions to simplify your period-end reporting process.

Business Example

If you save report outputs in extracts, you have faster access to the report outputs. You can select data from a database or an archive. For this reason, you require the following knowledge:

- An understanding of how to work with extracts

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Work with extracts

Extracts

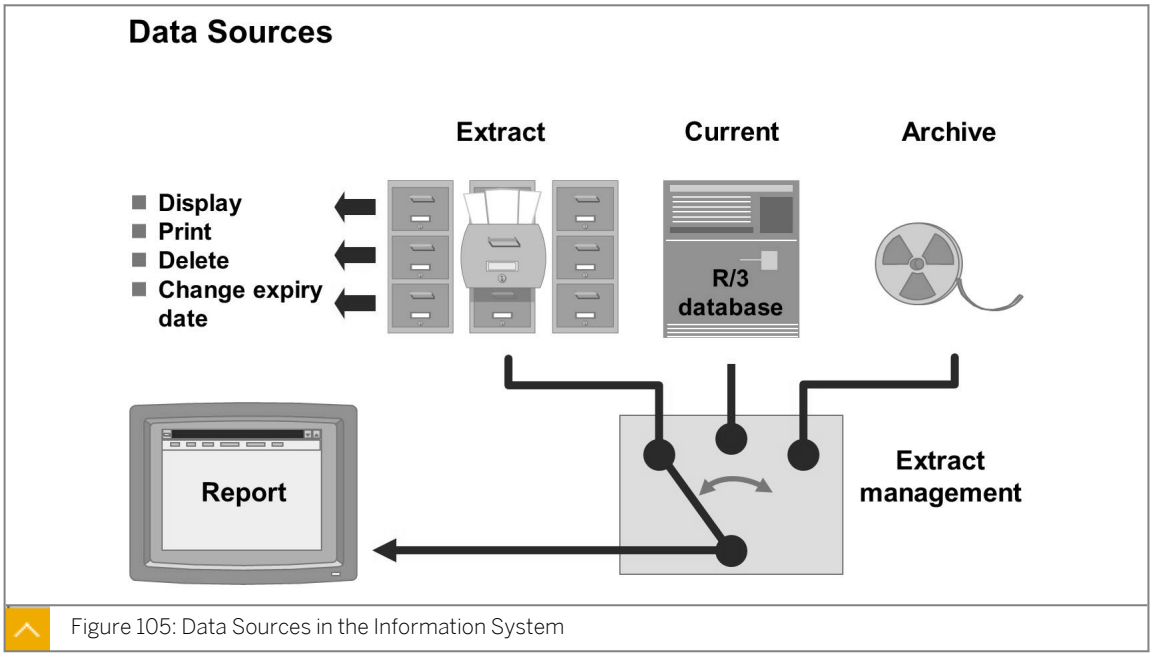

Figure 105: Data Sources in the Information System

If you save report outputs in extracts, you have faster access to the report outputs. Report extracts for groups support navigation in the group with the *Variation* function.

You can select data from a database to create an ad hoc report with the most current information.

The system can also read from archived data. Reports are used for providing archived information.

To create extracts, you have to change to the extract mode. Then, you can choose *Create Extract* before you run the report, or you can choose *Yes* on the dialog box that appears when you exit the report. The selection parameter and the time of the report definition automatically characterize the extract.

Extract Management – User-Specific Settings

You can use the following in Customizing specify the user-specific settings for data access:

- New selection

  The system reselects the data and does not use existing extracts for the specified selection criteria.

- Display extract

  If existing extracts meet the selection criteria, the SAP system display the extracts in a dialog box for selection. If none of the extracts meet the criteria, the SAP system uses the current data records.

- Automatic display of current extract

  The SAP system automatically displays the most recent extract.

You can display all extracts in an overview, print extracts, and delete or change the expiration date of the extracts.

How to Work with Extracts

Use extracts to preserve performance.

1. Using extracts.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose the *Data source* button.
   c) In the *Selection: Data source* dialog box, select *Display extract* or *New selection* to display an earlier extract or to create a new one.
   d) Choose the *Confirm* button.
   e) In the *Select data source* dialog box, select *Database* or *Archive* to display extracts from the database or from the archive.
   f) Choose the *Confirm* button.
   g) Go back to the *SAP Easy Access* screen.
2. Determine settings for extract management.

a) Determine settings for extract management in Customizing for *Controlling* under *Cost Center Accounting → Information System → User Settings → Determine Settings for Extract Management*.

b) On the *Extract Administration: User Settings* screen, in the *User names* field, enter **AC410-##**.

c) Choose the *Execute* button.

d) In the *Query: Transfer settings* dialog box, choose the *Yes* button.

e) On the *Extract Administration: User Settings* screen, select *AC410-##*.

f) Choose the *Change User Parameters* button.

g) In the *Extract Administration: User Settings* dialog box, select *Display Current Extract Automatically*.

h) Choose the *Confirm* button.

i) Save your settings.

j) Go back to the *SAP Easy Access* screen.

3. Create your extract.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center Group	**H1200**

c) Press ENTER.

d) Choose the *Variation* button.

e) In the *Additional Entries: Variation* dialog box, select *Explode*.

f) Choose the *Continue* button.

g) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	**1**

Field Name or Data Type	Value
To Period	**12**
Plan Version	**0**
Cost Center Group	**H1200**

h) Choose the *Execute* button.

Note:
You can navigate within the group using the *Variation: Cost Center* pane.

i) Choose *Back*.

j) In the *Exit Report* dialog box, select *Create Extract*.

k) Choose the *Yes* button.

l) In the *Entry: Extract Parameters* dialog box, enter **Default entry** in the *Description* field.

m) Choose the *Confirm* button.

n) In the *Cost Centers: Actual/Plan/Variance: Display messages* dialog box, choose the *Confirm* button.

o) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose the *Execute* button.

p) On the *Cost Centers: Actual/Plan/Variance* screen, choose *Extras* → *Selection log*.

q) In the *Selection Log for Report Group 1SIP* dialog box, scroll to see the extract name and statistics concerning the report execution.

r) Choose the *Confirm* button.

s) Go back to the *SAP Easy Access* screen.

4. Create an extract directory.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Information System* → *Tools* → *Extract Directory*.

b) On the *Report Writer: Extract Management* screen, enter **Default entry** in the *Description* field.

c) Select the *All* radio button.

d) Choose the *Execute* button.

Unit 6
Exercise 31

Work with Extracts

353

Business Example

At the end of a period, all cost center managers analyze the data for their cost centers. As a rule, they all use the same reports. Report creation takes a great deal of time if data volumes are large and your project team is trying to find a way around this problem. You suggest running the reports at consulting department level, and then saving them as extracts. When the cost center managers call up the reports for your department, you can call up the report extracts already created.

Execute your reporting using extracts.

1. Set up expert mode for your Report Writer reports.
2. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and for the entire consulting department (B##0), in version 0.
3. Exit the report. In the resulting dialog box, confirm that you want to create an extract. Enter Extract## as the name and set the expiration date to tomorrow.
4. To be able to display this extract, specify under data source that you want the system to display the extracts.
5. As manager of cost center 301## (FI/CO consulting), you want to call up the data for your cost center for the current period, version 0, in the *Cost Centers: Actual/Plan/Variance* report.
6. In the report, you want to be certain that the data displayed is indeed the extract data. To do so, access the selection log.
7. After the extract is created, a posting is made to cost center 301## (FI/CO consulting). Does this information appear in the report when you call up the extract a second time?
8. Extend the expiration date of your extract, Extract##, by four days.

Work with Extracts

354

Business Example

At the end of a period, all cost center managers analyze the data for their cost centers. As a rule, they all use the same reports. Report creation takes a great deal of time if data volumes are large and your project team is trying to find a way around this problem. You suggest running the reports at consulting department level, and then saving them as extracts. When the cost center managers call up the reports for your department, you can call up the report extracts already created.

Execute your reporting using extracts.

1. Set up expert mode for your Report Writer reports.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Centers: Actual/Plan/Variance*.
   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose *Environment* → *Options*.
   c) In the *Options* dialog box, select *Expert mode*.
   d) Choose the *Continue* button.
2. Call the *Cost Centers: Actual/Plan/Variance* report for the current period and for the entire consulting department (B##0), in version 0.
   a) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Cost Center Group	**B##**

   b) Choose *Program* → *Execute*.
3. Exit the report. In the resulting dialog box, confirm that you want to create an extract. Enter Extract## as the name and set the expiration date to tomorrow.
   a) On the *Cost Centers: Actual/Plan/Variance* screen, choose *Report* → *Exit*.
   b) In the *Exit Report* dialog box, select *Create extract*.

c) Choose the *Yes* pushbutton.

d) In the *Entry: Extract Parameters* dialog box, enter the following data:

Field Name or Data Type	Value
Description	**Extract##**
Expires on	Tomorrow's date

e) Press ENTER.

f) In the *Cost Centers: Actual/Plan/Variance: Display messages* dialog box, choose the *Continue* pushbutton.

4. To be able to display this extract, specify under data source that you want the system to display the extracts.

a) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose the *Data Source* pushbutton.

b) In the *Select: Data source* dialog box, select *Display extract*.

c) Press ENTER.

5. As manager of cost center 301## (FI/CO consulting), you want to call up the data for your cost center for the current period, version 0, in the *Cost Centers: Actual/Plan/Variance* report.

a) In the *Select: Extracts* dialog box, choose *Extract##*.

b) Choose the *Display (Enter)* button.

c) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose *Program → Execute*.

6. In the report, you want to be certain that the data displayed is indeed the extract data. To do so, access the selection log.

a) On the *Cost Centers: Actual/Plan/Variance* screen, choose *Extras → Selection log*.

b) In the *Selection Log for Report Group 1SIP* dialog box, note that the name and time of the saved data is the same as that of extract description *Extract##*.

7. After the extract is created, a posting is made to cost center 301## (FI/CO consulting). Does this information appear in the report when you call up the extract a second time?

a)

An extract is a snapshot of a report at a particular time. The postings that you make after creating the extract are not included in it. You can only display them by reselecting the data.

8. Extend the expiration date of your extract, Extract##, by four days.

a) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose *Environment → Extract Directory*.

b) On the *Report Writer: Extract Management* screen, select *Only Self-Created Extracts* and *Created in the Last 10 Days*.

c) Choose *Program → Execute*.

d) On the *Report Writer: Extract Management* screen, select an extract by placing your cursor on the button in the first column of the extract row.

e) Choose *Extracts* → *Change Expiry Date of Selected Extract*.

f) In the *Change Expiry Date* dialog box, in the *Expires on* field, enter the new expiry date.

g) Choose the *Confirm* button.

h) Choose *Extracts* → *Password* → *Change*.

i) In the *Change Password* dialog box, enter your new password twice in the *Password* field.

j) Press ENTER.

LESSON SUMMARY

You should now be able to:

- Work with extracts

Learning Assessment

359

1. You can use Report Painter to create extremely detailed report layouts.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

2. _____ are numeric fields that you can evaluate in a report.

   Choose the correct answer.

   - ☐ A Characteristics
   - ☐ B Key figures
   - ☐ C Predefined columns

3. Which of the following reports can you create using Report Painter?

   Choose the correct answers.

   - ☐ A Area: Cost elements
   - ☐ B Cost center: Breakdown by partner report
   - ☐ C Line item report
   - ☐ D Master data index

4. You can use characteristic in a row and in general data selection.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

5. Once you have defined a report, you need to assign it to a report group.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

6. The selection parameter and the time of the report definition automatically characterize the extract.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

7. If existing extracts meet the selection criteria, then the SAP system uses the current data records.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

Learning Assessment - Answers

361

1. You can use Report Painter to create extremely detailed report layouts.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

2. _____ are numeric fields that you can evaluate in a report.

   Choose the correct answer.

   - [ ] A Characteristics
   - [x] B Key figures
   - [ ] C Predefined columns

3. Which of the following reports can you create using Report Painter?

   Choose the correct answers.

   - [x] A Area: Cost elements
   - [x] B Cost center: Breakdown by partner report
   - [ ] C Line item report
   - [ ] D Master data index

4. You can use characteristic in a row and in general data selection.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

5. Once you have defined a report, you need to assign it to a report group.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

6. The selection parameter and the time of the report definition automatically characterize the extract.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

7. If existing extracts meet the selection criteria, then the SAP system uses the current data records.

   Determine whether this statement is true or false.

   [ ] True

   [X] False

UNIT 7 Introduction to Internal Orders

UNIT OBJECTIVES

- Use overhead internal orders
- Use real and statistical orders
- Describe different scenarios for internal orders

Unit 7
Lesson 1

Using Internal Orders

364

LESSON OVERVIEW
This lesson explains how to use internal orders. It also explains the significance of the overhead cost order as a cost collector and an internal Controlling object.

Explain the significance and use of the internal order as a controlling instrument with the help of different examples.

Business Example

Before you start working with internal orders in your company, you would like to obtain an overview of the different types of orders that are available and why they are used. For this reason, you require the following knowledge:

- An understanding of how to use internal orders
- An understanding of how to distinguish overhead cost orders from cost centers

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Use overhead internal orders

Overhead Orders

Note:
To learn more about Overhead Cost Management Accounting (CO-OM), attend the following courses:

- AC410 Cost Center Accounting (duration 3 days)
- AC415 Internal Orders (duration 2 days)

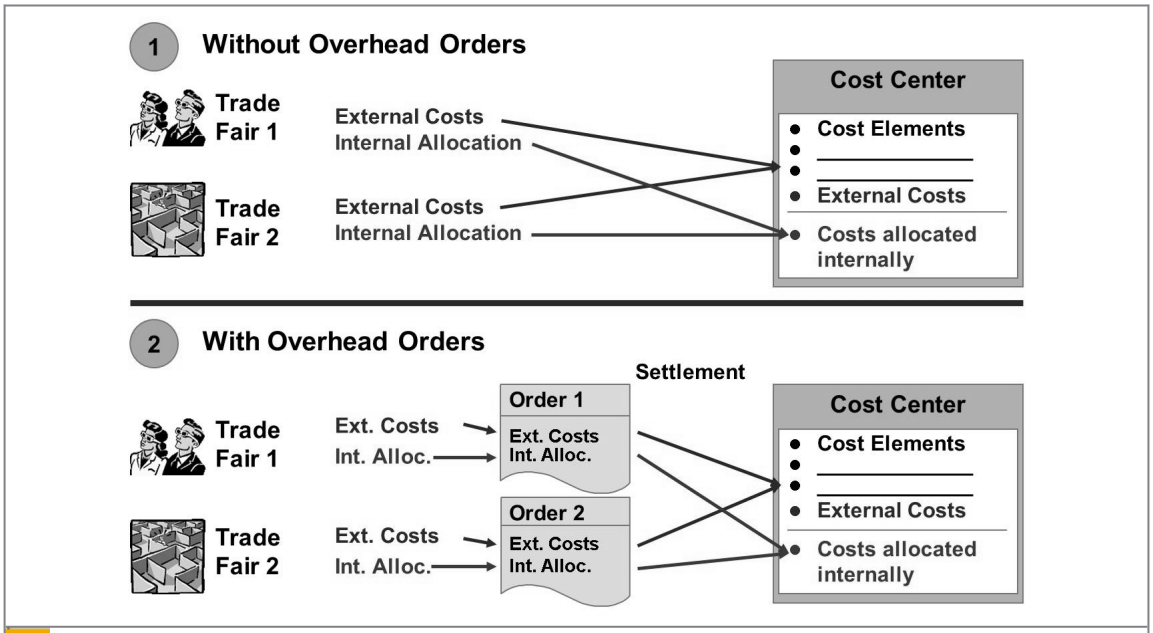

Figure 106: Using Overhead Orders

This figure shows the main uses of overhead orders in Overhead Cost Management Accounting (CO-OM).

In the first case, you post costs for the two trade fairs directly to the cost center responsible for supporting these events. Because external costs and internal activities are handled with the same cost elements in the same cost center, you cannot easily determine which event created which costs. Therefore, you cannot carry out further comparison analyses of the two trade fair events.

If each event is assigned its own overhead cost order, as in the second case, the costs can be collected separately. The settlement function allocates the order costs to the cost center responsible for supporting the trade fairs to provide you with an organizational view of the costs. This approach allows you to analyze and compare the results for the trade fairs even after settlement to the cost center.

A further advantage of using overhead cost orders is the wide variety of planning and budgeting functions offered for orders.

Internal Orders as Internal Cost Objects

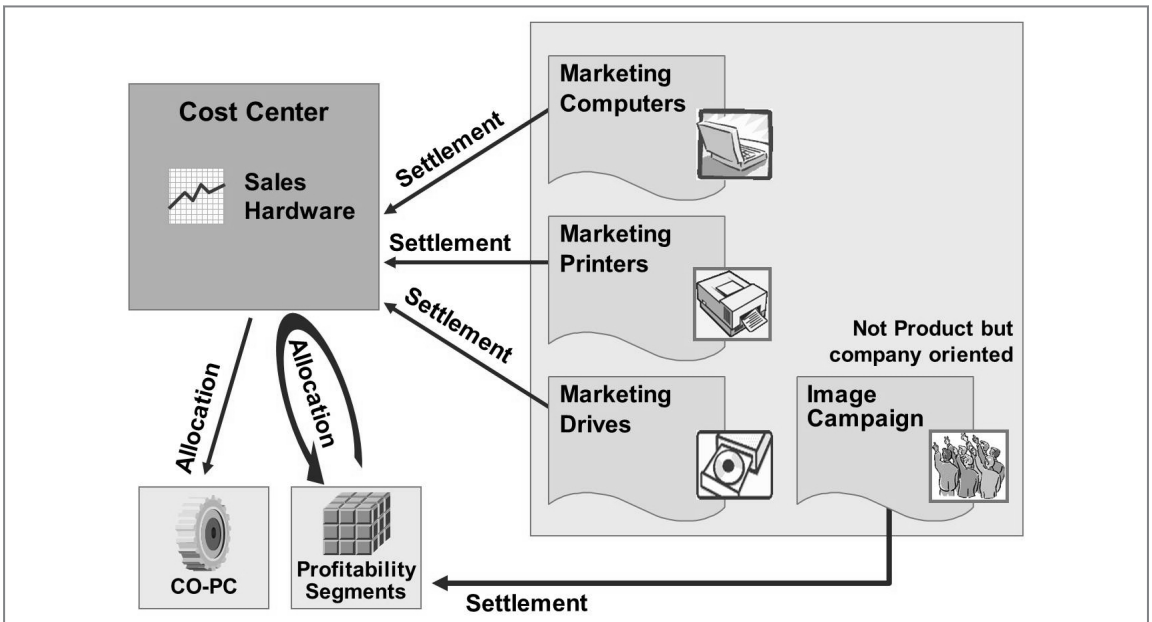

Figure 107: Internal Orders as Internal Cost Objects

Orders can be used as internal cost objects.

The order can be settled in different ways, depending on what kind of jobs it is used to monitor.

If a job is for a single product, you could settle the costs directly to the cost center responsible. The next step is to allocate the costs from the cost center to Profitability Analysis (CO-PA).

If the job is generic and concerns the whole company, it would be difficult to find the appropriate cost center to debit. In such a situation, it is appropriate to settle directly to CO-PA.

LESSON SUMMARY

You should now be able to:

- Use overhead internal orders

Using Real and Statistical Orders

367

LESSON OVERVIEW

This lesson explains the most important differences between using real and statistical orders and what you have to consider for maintenance and posting.

Explain the differences between real and statistical orders. Also, explain master data maintenance.

Business Example

Orders can be defined as real or statistical. You need to choose the appropriate type of order for each application. For this reason, you require the following knowledge:

- An understanding of how to use real and statistical orders

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Use real and statistical orders

Real and Statistical Orders

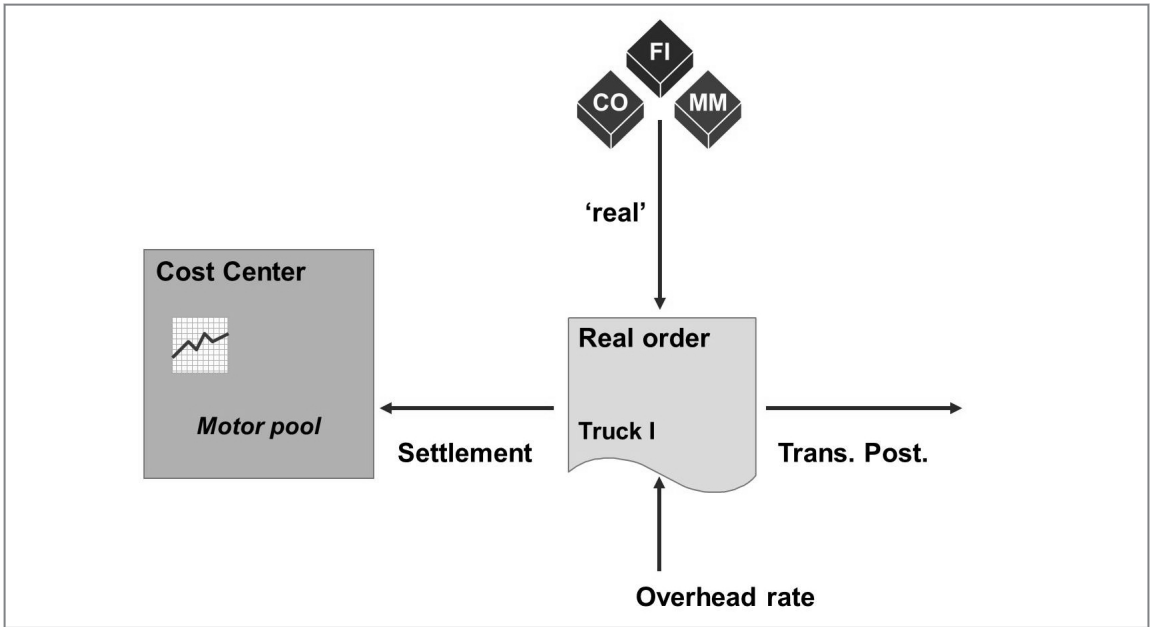

Figure 108: Real Orders

You can use overhead cost orders to conduct detailed controlling for a particular object or activity. All costs concerning this object or activity are assigned to the relevant order. When

you create an overhead order master record, you choose whether to create it as a real order or a statistical order.

You use the real order to collect costs and allocate them later to different recipients.

In the primary cost posting, the costs are updated to the real order. In periodic order settlement you allocate the actual costs to Controlling objects. You can settle portions of the order costs to many objects.

When you create a real order, you must assign the order to a company code. If you use business area balance sheets in Financial Accounting, you must also assign the order to a business area.

Statistical Orders

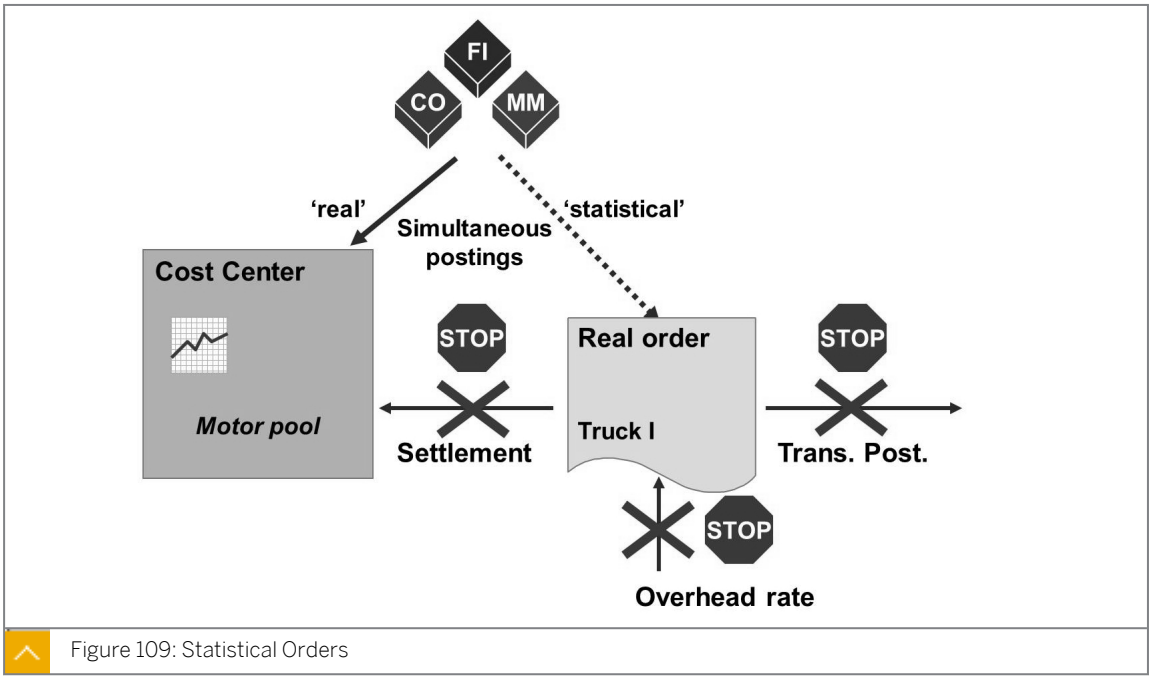

Figure 109: Statistical Orders

You use the statistical order to evaluate costs that cannot be itemized in detail in Cost Element or Cost Center Accounting.

You carry out this evaluation by assigning the costs to both the statistical order and the cost center. You immediately see the costs in the order (statistical, for information purposes only) and the cost center (real costs).

The cost center to which the costs are to be posted can be stored in the order master data. The system then derives the cost center automatically. If the cost center is not defined in the order master data, you must specify the cost center as well as the order to be able to post the document.

You can also assign the statistical order to a company code and a business area. If you make these assignments, you can only post transactions to Controlling objects, such as cost centers, that belong to the same company code and business area. For cross-company-code or cross-business-area controlling, do not assign a company code or business area in the statistical order.

You can neither settle statistical orders nor apply overhead to them.

LESSON SUMMARY

You should now be able to:

- Use real and statistical orders

Unit 7
Lesson 3

Applying Different Business Scenarios for Internal Orders

LESSON OVERVIEW
This lesson explains different variants of the internal orders. It also provides an overview of the data flow of the orders used.

Discuss the different scenarios and explain the value flows.

Business Example

You want to use orders for different scenarios in enterprises and obtain an overview of what you have to consider when using them. You also want to find out about the data flow of the orders you use. For this reason, you require the following knowledge:

- An understanding of different uses of overhead cost orders and how they differ from each other
- An understanding of how the orders in the scenarios are handled differently
- An understanding of the data flow in each area in which internal orders are used

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Describe different scenarios for internal orders

Different Scenarios for Internal Orders

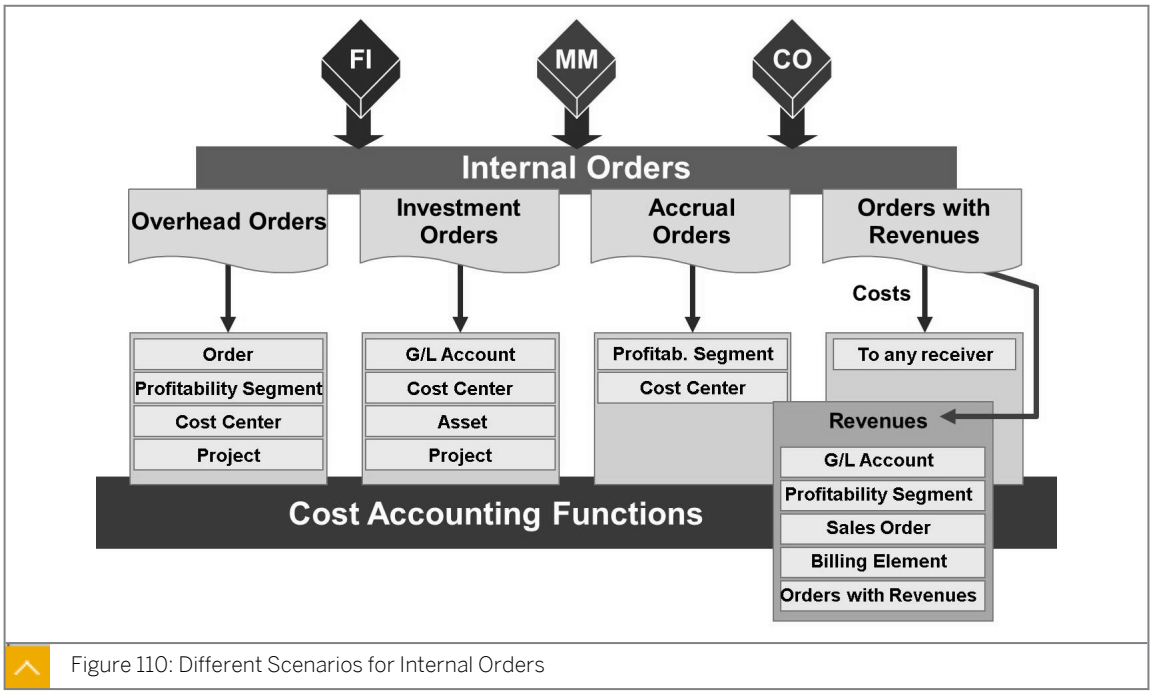

Figure 110: Different Scenarios for Internal Orders

Internal orders in the SAP ERP application describe individual jobs within a controlling area. Orders support action-oriented planning, monitoring, and allocation of costs.

Internal orders may be used for the following purposes:

- To monitor internal actions settled to cost centers (overhead cost orders)
- To monitor internal actions settled to fixed assets (investment orders)
- To offset postings of accrued costs calculated in Management Accounting (accrual orders)
- To display cost accounting sections of sales orders in sales order management and include revenues that are not part of the company's core business (orders with revenues)

Internal order management can be used for the following tasks:

- Monitor costs according to aspects other than those used in Cost Center Accounting
- Compare in-house production and external procurement costs for decision-making purposes

This course focuses primarily on overhead cost orders.

Investment Orders

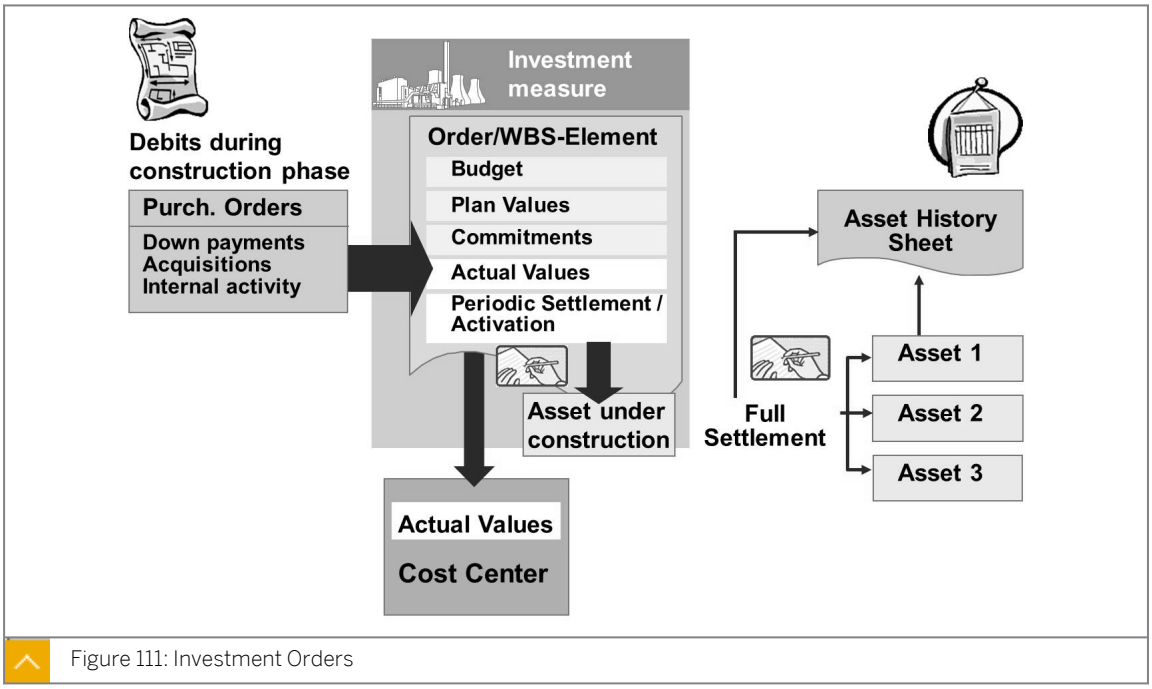

Figure 111: Investment Orders

The Investment Management (IM) component provides functions that support the planning, investment, and financing processes involved in capital investment measures in your enterprise.

You can control projects that your company undertakes for the purpose of producing long-term assets for its own use, and which have to be entered in the balance sheet as assets under construction. A prerequisite for this is an investment profile that is stored in the order master record.

Projects are represented in the system by either internal orders or work breakdown structure (WBS) elements. You can create an internal order that automatically includes an asset under construction. A prerequisite for this is the investment profile in the order master data.

In the construction phase, you post all transactions to the order. During periodic settlement, all debits that do not have to be capitalized are settled to a Management Accounting receiver, such as a cost center. All items that require capitalization are settled directly to the asset under construction. The monthly evaluation balances show the capital investment undertaking in the asset inventory.

Full settlement takes place when the capital investment project is completed. You enter the final assets that the asset under construction will be settled to in the order settlement rules. The debits settled to the asset under construction are reposted to the final assets and the asset under construction is automatically credited.

The settlement for this particular order type can be done by line item in addition to the standard settlement methods for internal orders.

Accrual Orders

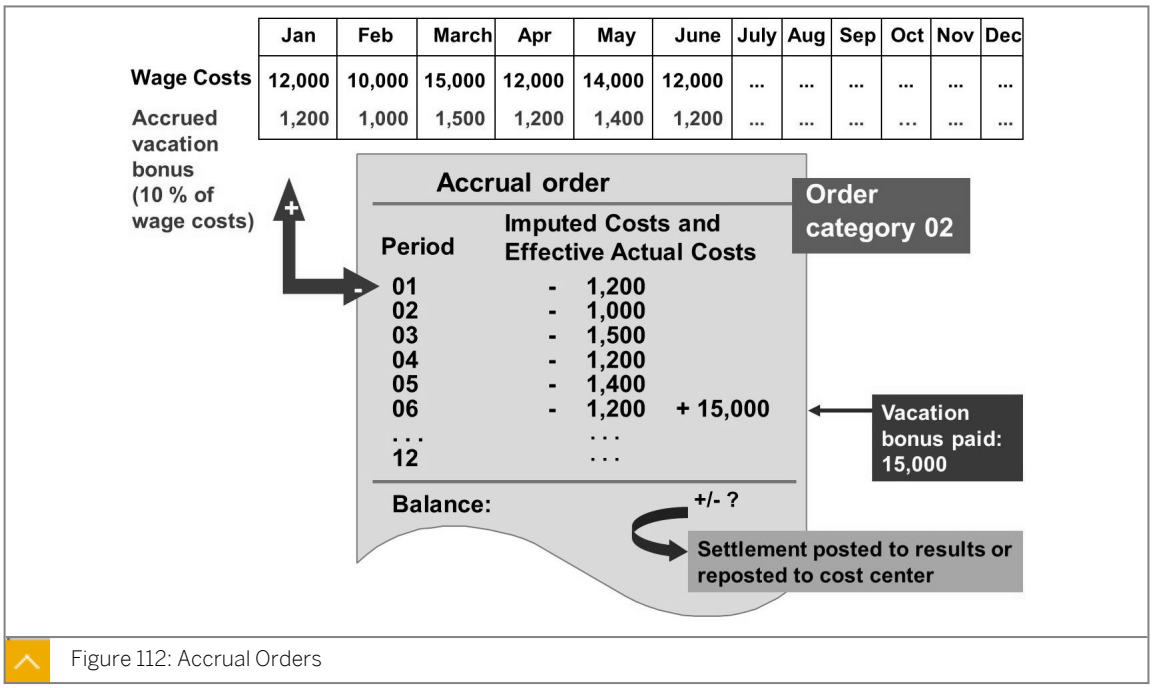

Figure 112: Accrual Orders

Internal orders can be used as collectors of monthly credits resulting from the accrual calculation.

Organizational expenses are often allocated differently in Financial Accounting (FI) than in Management Accounting. For example, an expense entered in FI in one accounting period may cover a whole year from a Management Accounting point of view.

To avoid cost fluctuations in Cost Center Accounting, costs that do not occur periodically should be allocated to the relevant time periods and cost centers. Any costs allocated on this basis are known as accrued costs. This even distribution of an irregular expense is termed accrued cost.

Calculation of Accrued Cost

You can use the percentage method or the target=actual method to calculate accrued costs.

With the percentage method, you determine accrued costs on the basis of an overhead percentage rate applied to a reference cost element or group of cost elements.

When an accrual is calculated, the system debits the cost centers with the accrual cost amounts. The effective actual costs are credited on the accrual object (cost center or internal order) to calculate, analyze, and allocate any balances between expenses from FI and accrued costs from Management Accounting.

In the target=actual method, you can also use an internal order for collecting the credits. Accrual calculation requires order category 02 (accrual calculation order). In this case, the distribution of costs to periods is based on plan values entered on the internal order.

Internal Order with Revenues

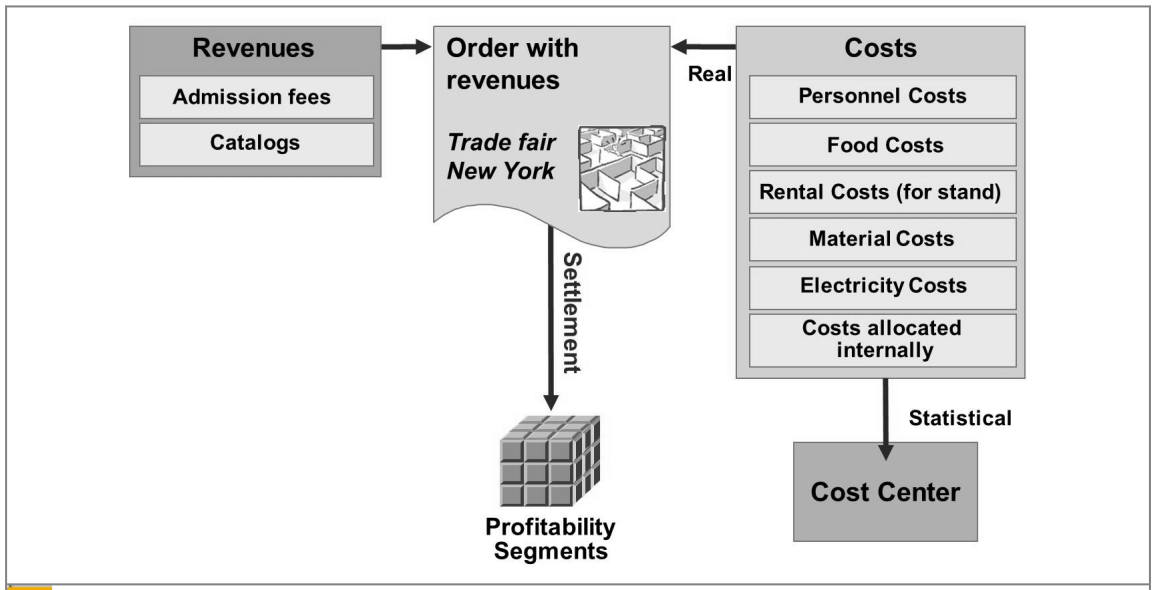

Figure 113: Internal Order with Revenues

If you are not using the Sales and Distribution component, you can use internal orders with revenues to display the cost accounting sections for sales orders in sales order management. You can also use them to monitor costs and revenues for activities that are not part of your company's core business.

Using the *Revenue postings allowed* checkbox the order type, you specify whether revenues can be posted to an order.

Orders with revenues are settled at the end of the period in the following ways:

- Costs can be settled to any valid receiver, like all other order types
- Revenues can be settled to the following objects:
  - Profitability segments
  - Other orders with revenues
  - G/L accounts
  - WBS Elements with revenues
  - Sales Orders

LESSON SUMMARY

You should now be able to:

- Describe different scenarios for internal orders

Learning Assessment

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1. Internal orders can be settled to Profitability Analysis.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

2. Orders can be used as internal cost objects.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

3. You use the real order to collect costs and allocate them later to different recipients.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

4. You can settle statistical orders.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

5. Internal orders can be used for posting revenues that are not part of the company's core business.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

6. Which method can you use to determine accrued costs on the basis of an overhead percentage rate applied to a reference cost element or group of cost elements?

   Choose the correct answer.

   - ☐ A Percentage method
   - ☐ B Target=actual method
   - ☐ C Percentage method and target=actual method
   - ☐ D Cost accounting method

Learning Assessment - Answers

377

1. Internal orders can be settled to Profitability Analysis.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. Orders can be used as internal cost objects.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

3. You use the real order to collect costs and allocate them later to different recipients.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

4. You can settle statistical orders.

   Determine whether this statement is true or false.

   [ ] True

   [X] False

5. Internal orders can be used for posting revenues that are not part of the company's core business.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

6. Which method can you use to determine accrued costs on the basis of an overhead percentage rate applied to a reference cost element or group of cost elements?

   Choose the correct answer.

   - [X] A Percentage method
   - [ ] B Target=actual method
   - [ ] C Percentage method and target=actual method
   - [ ] D Cost accounting method

UNIT 8 Master Data

Lesson 1

Lesson 2

Lesson 3

UNIT OBJECTIVES

- Create order types
- Maintain the master data of internal orders
- Use reference orders and different layouts
- Use status management for overhead cost orders
- Use order groups
- Use collective processing

Unit 8
Lesson 1

Maintaining Master Data

380

LESSON OVERVIEW
This lesson explains how to maintain master data.

Business Example

After the organizational units have been set up in the Internet Demo and Evaluation System (IDES) you want to create new order types for defining your own orders. For this reason, you require the following knowledge:

- An understanding of how to create order types
- An understanding of how to maintain the master data of internal orders
- An understanding of how to use reference orders and different layouts

The instructor should broadly explain the control function of the order type, the screen layout, and the model order, and should show how to create an order with the Order Manager.

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Create order types
- Maintain the master data of internal orders
- Use reference orders and different layouts

Order Types

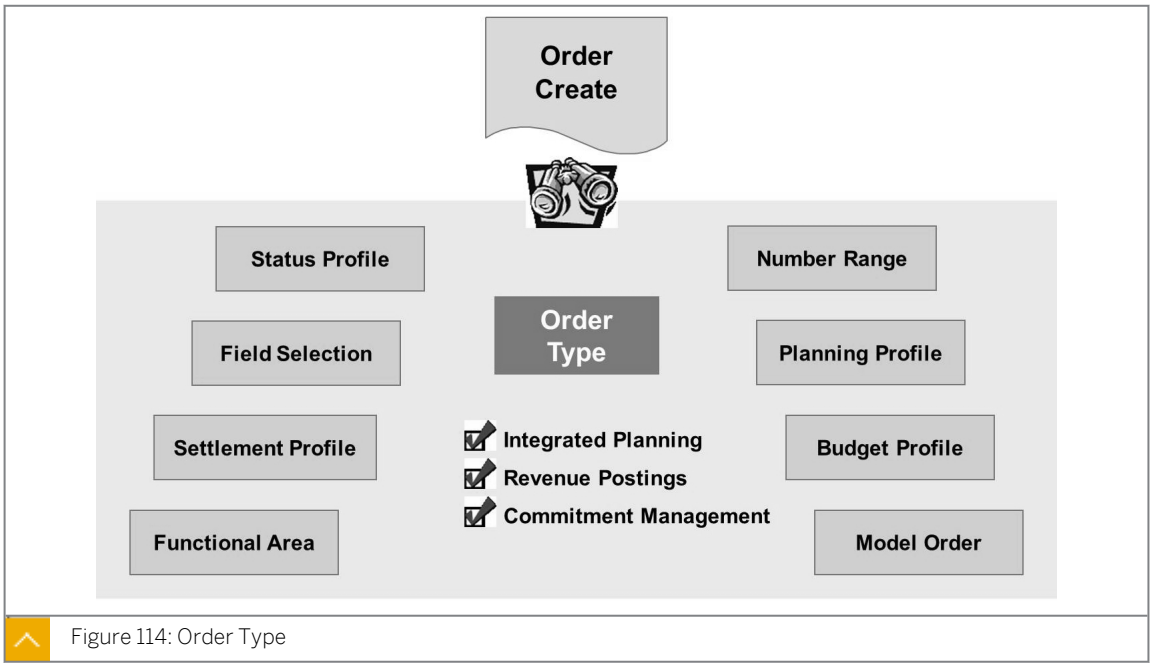

Figure 114: Order Type

Internal orders are assigned to order types when they are created. This assignment transfers certain parameters to the order. The order type defines the purpose of the order and the way it is processed in the system. It also groups orders with similar characteristics.

The order type is valid for an entire client; therefore, you can use it in any controlling area.

The order type controls the following parameters:

- Whether commitment management is active
- Whether revenue postings are allowed
- Order status management
- Characteristics (required, optional, and so on) of master record fields
- The number range and whether the order number is assigned internally or externally
- General parameters for settlement, planning, and budgeting
- The layout of the master data screens
- The CO Partner Update

Note:
The CO Partner Update indicator influences performance considerably. Select it only when necessary.

How to Create Order Types

Define a new order type and assign the order type to a new number range.

1. Create order type CD and name it Course Development. Order types for internal orders are created with order category 1.
   a) Define the order types in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Define Order Types*.
   b) On the *Change View "Order Types": Overview* screen, choose *New Entries*.
   c) In the *Order type: New entry* dialog box, enter **1** in the *Order category* field.
   d) Choose *Continue*.
   e) On the *New Entries: Details of Added Entries* screen, enter the following data:

Field Name	Value
Order Type	**CD00**
Description	**Course Development 00**
Settlement prof.	**20**
Planning profile	**000001**
Budget Profile	**000001**
Status Profile	**00000002**

   f) Select the *Commit. Management* checkbox.
   g) Choose *Save*.
   h) In the *Information* dialog box, choose *Continue*.
   i) In the *Prompt for Customizing request* dialog box, choose *Continue*.
   j) Choose *Back* to return to the *Display IMG* screen.
2. Assign the order type to a number range. Create a new number range group called Course Development Numbers and assign the number range 1aa to 1zz. Make sure that you select external numbers. Finally, assign your new order type CD to the number range group and save.
   a) Define the number ranges for orders in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Maintain Number Ranges for Orders*.
   b) On the *Range Maintenance: Order* screen, choose *Groups*.
   c) On the *Group Maintenance: Number Range AUFTRAG* screen, double-click order type *CD00*.
   d) Choose *Element/Group*.
   e) In the *Group Selection* dialog box, select the course development numbers *1aa - 1zz*.
   f) Choose *Continue*.
   g) Choose *Save*.

Note:
You can also maintain or create an order type directly from the SAP standard menu. On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Current Settings* → *Order Types*.

Unit 8
Exercise 32

Create an Order Type

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Business Example

The Marketing, IT Services, and Motor Pool cost centers have identified an order requirement. You need to create test orders for these groups to explore how the SAP ERP application works.

In Customizing, create a new overhead cost order type for use by the marketing department for marketing brochures.

1. Order type MA## is for Group ## Marketing Brochures. The order category assigned to it is internal order (01). Make sure that commitments are updated. Assign status profile (00000002), settlement profile (20), general planning profile (000001), and general budget profile (000001) to the order. Save the order type settings.
2. Assign your new order type to the Marketing group number range (400000-499999). Save the assignment.

Unit 8
Solution 32


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Create an Order Type

Business Example

The Marketing, IT Services, and Motor Pool cost centers have identified an order requirement. You need to create test orders for these groups to explore how the SAP ERP application works.

In Customizing, create a new overhead cost order type for use by the marketing department for marketing brochures.

1. Order type MA## is for Group ## Marketing Brochures. The order category assigned to it is internal order (01). Make sure that commitments are updated. Assign status profile (00000002), settlement profile (20), general planning profile (000001), and general budget profile (000001) to the order. Save the order type settings.
   a) Define the order types in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Define Order Types*.
   b) On the *Change View "Order Types": Overview* screen, choose *New Entries*.
   c) In the *Order type: New entry* dialog box, enter **1** in the *Order category* field.
   d) Choose *Continue*.
   e) On the *New Entries: Details of Added Entries* screen, enter the following data:

Field Name	Value
Order Type	**MA##**
Description	**Marketing Brochures**
Settlement prof.	**20**
Planning profile	**000001**
Budget Profile	**000001**
Status Profile	**00000002**

   f) Select the *Commit. Management* checkbox.
   g) Choose *Save*.
   h) In the *Information* dialog box, choose *Continue*.
   i) In the *Prompt for Customizing request* dialog box, choose *Continue*.
   j) Go back.
2. Assign your new order type to the Marketing group number range (400000-499999). Save the assignment.

a) Define the number ranges for orders in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Maintain Number Ranges for Orders*.

b) On the *Range Maintenance: Order* screen, choose *Groups*.

c) On the *Group Maintenance: Number Range AUFTRAG* screen, double-click order type *MA##*.

d) Choose *Element/Group*.

e) In the *Group Selection* dialog box, select *Marketing 400000 – 499999*.

f) Choose *Continue*.

g) Choose *Save*.

Master Data of Internal Orders

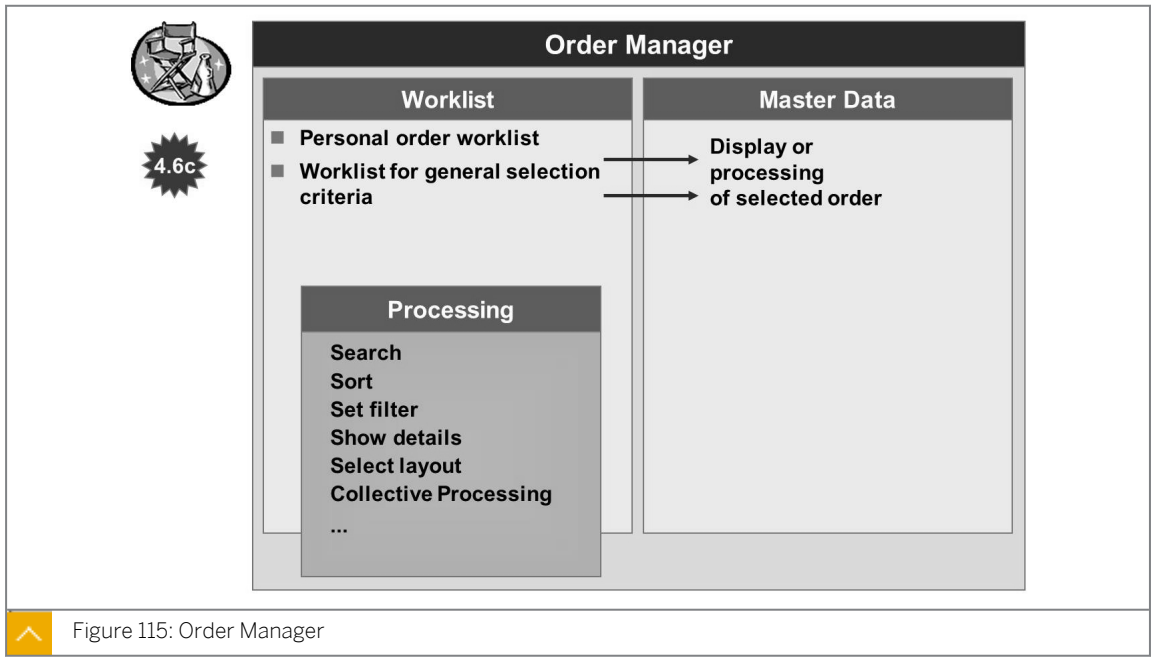

Figure 115: Order Manager

Worklists and the master data can be displayed on one screen at the same time by using the order manager.

Master data can be grouped in a personal worklist or in a variable worklist generated by using various selection criteria and can then be processed in a number of ways.

Within the worklist, you can perform the following tasks:

- Search
- Sort
- Set filters
- Show details
- Select layouts
- Run collective processing

You can also navigate to the order master data screen from the worklist.

Master Data Maintenance

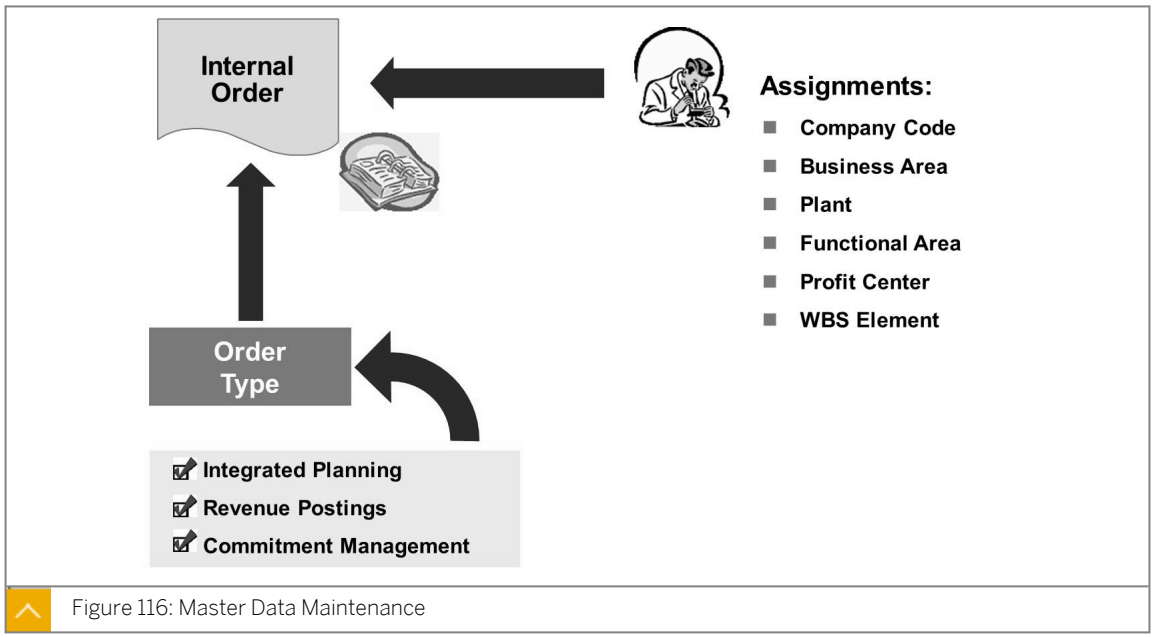

Figure 116: Master Data Maintenance

The master data defines the attributes of an order, including organizational assignments. Overhead cost orders are assigned to a company code and a controlling area. If you want to create business area balances in Financial Accounting, you must also assign a business area in the order master record.

To transfer values posted on orders to a profit center, you enter the profit center in the order master data. All actual postings to the overhead order are passed on automatically to the profit center. Plan values can also be transferred to profit center planning if required.

If you assign an order to a work breakdown structure (WBS) element, you can monitor the value of the order in Project System. In addition, you can process the settlement of all orders assigned to the project automatically during project settlement.

The remaining assignments have an informative value, meaning that they can be evaluated in the internal order information system. This information does not influence plan or actual cost postings.

Hint:
As of SAP ERP 6.0 enhancement package 6, you can also create, change, and display internal orders with the NetWeaver Business Client. For more information, please visit the SAP CO delta training, DCO66.

How to Maintain Internal Order Master Data

1. Create an internal order using your new order type CD (Course Development) with the name 1AC415.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.

b) On the *Create Internal Order: Initial screen*, enter **CD00** in the *Order Type* field.

c) Press ENTER.

d) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling* field and press ENTER.

e) On the *Create Internal Order: Master data* screen, enter **1AC415** in the *Order* field and **Development of AC415** in the *Description* field.

f) On the *Assignments* tab page, enter the following data:

Field Name	Value
Company Code	**1000**
Business Area	**9900**
Plant	**1000**
Functional Area	**0500**
Object Class	**Overhead**
Profit Center	**1400**
Responsible CCtr	**4500**

g) Choose *Save*.

Switch to the Control data, Prd-end closing, General data, and Investments tabs and refer to further slides within this unit or to other units for detailed information.

Save the order and explain that if you had chosen an internal number range in the order type CD, the newly created order would have been assigned a number automatically from the system.

2. In the order manager, search for your order 1AC415 and add it to your worklist.

a) On *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Order Manager*.

b) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling* field.

c) On the *Order Manager* screen, in the worklist area, choose *Order*.

d) In the *Order Number (1)* dialog box, enter **CD00** in the *Order Type* field.

e) Choose *Continue*.

f) Select your order and choose *Copy*.

g) Select your order from your worklist. The order master data is displayed.

3. Create a statistical order for a car using order type 1000 (Int. Order – Motor Pool (Statist.)) with the name HD-J500.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.

b) On the *Create Internal Order: Initial screen*, enter **1000** in the *Order Type* field.

c) Choose *Master Data*.

d) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling* field.

e) On the *Create Internal Order: Master data* screen, enter **HD-J500** in the *Order* field and **BMW Mr Smith** in the *Description* field.

f) On the *Assignments* tab page, enter the following data:

Field Name	Value
Company Code	**1000**
Business Area	**9900**
Plant	**1000**
Functional Area	**0500**
Object Class	**Overhead**
Profit Center	**1402**
Responsible CCtr	**1220**

g) Switch to the *Control data* tab page and observe the statistical order indicator, which has already been set (otherwise set it yourself).

Note:
The order is immediately released in accordance with a setting in order type 1000. (In the field selection, the identifier for statistical orders is declared as a required entry).

h) On the *Control data* tab page, enter **1220** in the *Actual posted CCtr* field.

i) Choose *Save* to save your statistical order.

Unit 8
Exercise 33

Maintain the Master Data of Internal Orders

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Business Example

IT Services will use real orders to collect the costs for services that are provided for other cost centers. In this way, the costs can be allocated (settled) to the cost centers that receive the services. The IT Services order will be a long-term order, that is, an order that will be used for several fiscal years. For this reason, it must be a plan-integrated order.

Create and release a plan-integrated overhead cost order for the IT Service department for repairing and maintaining PCs.

1. Create the order master record PC Repair/Maintenance Group ## using order type 0850. Assign the order to company code 1000, business area 9900, and profit center 1400. Do not save the order master record yet.
2. Release and save the order. Enter the order number and record it in your data sheet.

Unit 8
Solution 33

Maintain the Master Data of Internal Orders

390

Business Example

IT Services will use real orders to collect the costs for services that are provided for other cost centers. In this way, the costs can be allocated (settled) to the cost centers that receive the services. The IT Services order will be a long-term order, that is, an order that will be used for several fiscal years. For this reason, it must be a plan-integrated order.

Create and release a plan-integrated overhead cost order for the IT Service department for repairing and maintaining PCs.

1. Create the order master record PC Repair/Maintenance Group ## using order type 0850. Assign the order to company code 1000, business area 9900, and profit center 1400. Do not save the order master record yet.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.
   b) On the *Create Internal Order: Initial screen*, enter **0850** in the *Order Type* field.
   c) Choose *Master Data*.
   d) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.
   e) On the *Create Internal Order: Master data* screen, enter **PC Repair/Maintenance Group ##** in the *Description* field.
   f) On the *Assignments* tab page, enter the following data:

Field Name	Value
Company Code	**1000**
Business Area	**9900**
Profit Center	**1400**
Functional Area	**0100**
Object Class	**Overhead**

   g) Do not save the order master record.
2. Release and save the order. Enter the order number and record it in your data sheet.
   a) On the *Create Internal Order: Master data* screen, choose the *Control data* tab page.
   b) Choose the *Release* pushbutton.
   c) Choose *Save*.

Use Reference Orders and Layouts

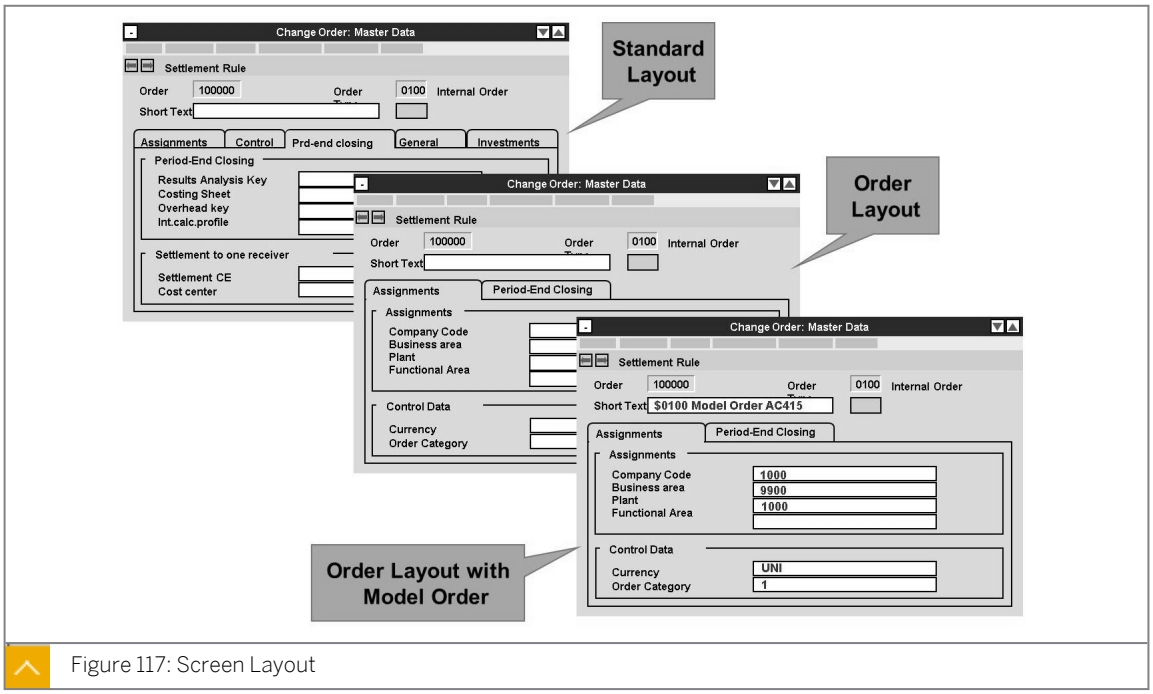

Figure 117: Screen Layout

You can design your own screen layouts for the order master data. You then assign the appropriate layout to the order type. If you do not assign a layout for an order type, all fields are displayed in the standard layout.

The master data is displayed on up to five tab pages in a tab index. You can name the tab pages according to your own requirements.

The master data fields are distributed over nine predefined group boxes. You can display, hide or highlight the fields within the group boxes and set them as required or optional entry fields.

You can distribute these group boxes over the tab pages and specify where they should appear on the tab page.

The new order layout with tab pages is only available for overhead, accrual, model and Management Accounting production orders (order categories 01, 02, 03, and 04).

How to Use Reference Orders and Different Layouts

The participant should see how reference orders and different layouts are used.

1. Change field selection for orders.
   a) Define the order types in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Define Order Types*.
   b) On the *Change View "Order Types": Overview* screen, choose an order type.
   c) Choose *Edit → Change Field Contents*.
   d) In the *Field Selection* dialog box, scroll down and explain the different possibilities available when modifying the master data layout.

e) Hide the *Requesting company code* field.

f) Highlight the *Business Area* field.

g) Demonstrate the effects of your changes in a new session with your order 1AC415.

2. Emphasize the option of influencing the master data display by using order layouts. Create a new order layout. For this reason, exit the order type maintenance function.

a) Define the order layouts in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Screen Layout → Define Order Layouts*.

b) Choose *New Entries* and enter the following data:

Field Name	Value
Layout	**LCD**
Name	**Layout for Course Development Orders**

c) Choose *Enter*.

d) Select the row with layout LCD.

e) In the *Dialog Structure* pane, double-click *Tab page titles*.

f) Choose *New Entries*.

g) On the *New Entries: Overview of Added Entries* screen, enter the following data:

TabPge	Tab page title
01	**Master Data**
02	**Control Data**
03	**Period-End**
04	**Further Details**

h) Choose *Save*.

i) Choose *Continue* to confirm the *Information* dialog box.

3. Designing new order layouts.

a) On the *New Entries: Overview of Added Entries* screen, select the row with tab page 01 and in the *Dialog Structure* pane, double-click *Position group boxes in tab pages*.

b) Choose *New Entries*.

c) In the *Position group boxes in tab pages* pane, enter the following data:

Position	Group	Short Description
01	**01**	Assignments

d) Double-click *Tab page titles*.

e) On the *New Entries: Overview of Added Entries* screen, select the row with tab page 02 and in the *Dialog Structure* pane, double-click *Position group boxes in tab pages*.

f) Choose *New Entries*.

g) In the *Position group boxes in tab pages* pane, enter the following data:

Position	Group	Short Description
01	02	Status
02	03	Control data

h) Double-click *Tab page titles*.

i) On the *New Entries: Overview of Added Entries* screen, select the row with tab page 03 and in the *Dialog Structure* pane, double-click *Position group boxes in tab pages*.

j) Choose *New Entries*.

k) In the *Position group boxes in tab pages* pane, enter the following data:

Position	Group	Short Description
01	04	Period-end closing
02	05	Settlement to one receiver

l) Double-click *Tab page titles*.

m) On the *New Entries: Overview of Added Entries* screen, select the row with tab page 04 and in the *Dialog Structure* pane, double-click *Position group boxes in tab pages*.

n) Choose *New Entries*.

o) In the *Position group boxes in tab pages* pane, enter the following data:

Position	Group	Short Description
01	06	General data

p) Double-click *Tab page titles*.

q) Choose *Save*.

r) In the *Prompt for Customizing request* dialog box, choose *Continue*.

s) Go back.

If needed, create a request with a short description, AC415, and save it. Use this request in further demonstrations as your own request. Enter the created order layout in order type CD. To create a new order type CD, on the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Order Manager → Create.* Point out the new arrangement of tabs, which is a consequence of your layout.

4. Explain the reference order and show the reference order field in the order type (up to Release 4.6b, the reference order was known as the model order). Exit the order type.

a) Define the model orders in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Screen Layout → Define Model Orders*.

b) In the *Choose Activity* dialog box, double-click *Create CO model order*.

c) On the *Create Model Order: Initial screen*, enter **$$** in the *Order Type* field.

d) On the *Create Model Order: Master data* screen, enter the following data:

Field Name	Value
Order	**$CD**
Description	**Development of AC**

e) On the *Assignments* tab page, enter the following data:

Field Name	Value
Company Code	**1000**
Business Area	**9900**
Plant	**1000**
Functional Area	**0500**
Object Class	**Overhead**
Profit Center	**1400**
Responsible CCtr	**4500**

f) Choose *Save* to save your reference order.

g) Choose *Continue*.

h) Go back to the *Display IMG* screen.

5. Assign the newly defined reference order.

a) Define the order types in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Define Order Types* .

b) On the *Change View "Order Types": Overview* screen, double-click order type *CD Course Development*.

c) On the *Change View "Order Types": Details* screen, choose *Assign/change intervals*.

d) On the *Group Maintenance: Number Range AUFTRAG* screen, select the newly defined reference order **$CD**.

e) Choose *Element/Group*.

f) In the *Group Selection* dialog box, select *Marketing 400000 - 499999*.

g) Choose *Continue*.

h) Choose *Save*.

To create a new order with type CD, on the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Order Manager → Create*. Explain the consequences of the reference order and demonstrate that the reference order only suggests those entries. However, if you want to protect the entries from changes, point out the possibility of using field selection to make the fields unchangeable.

LESSON SUMMARY

You should now be able to:

- Create order types
- Maintain the master data of internal orders
- Use reference orders and different layouts

393 Using Status Management for Overhead Cost Orders

LESSON OVERVIEW

This lesson explains how to use status management for overhead cost orders.

Show what effects the different system statuses have and how to define and use a user status profile.

Business Example

You want to learn about the effects of the system status. To integrate an approval procedure between the point at which an order is created and released, you want to define a user status profile. For this reason, you require the following knowledge:

- An understanding of how the life cycle of the orders works
- An understanding of how to differentiate between system and user statuses
- An understanding of how to define your own user status profile

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Use status management for overhead cost orders

Status Management for Overhead Cost Orders

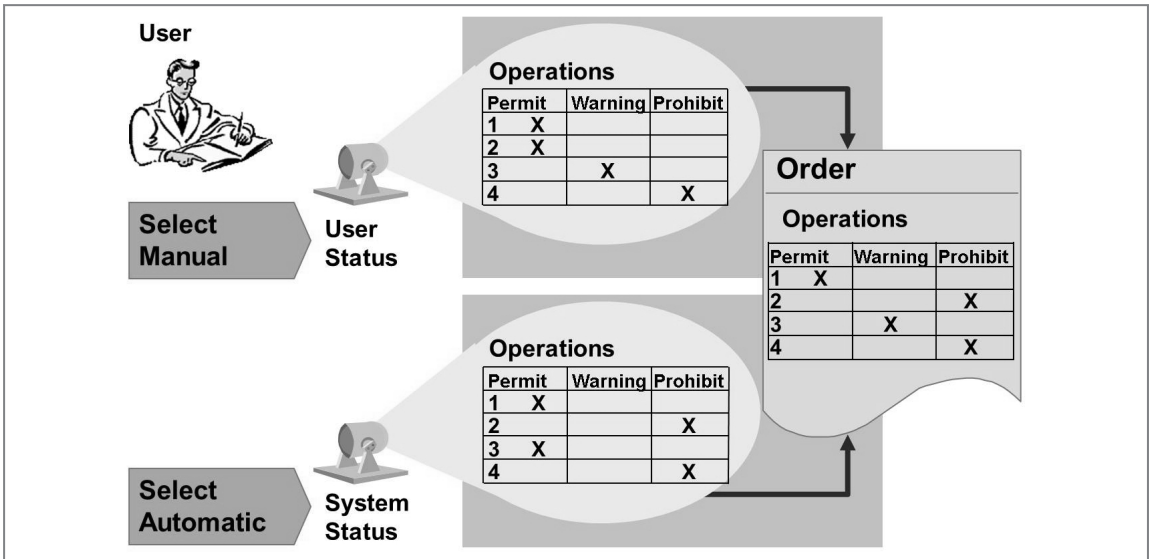

Figure 118: Status Management for Overhead Cost Orders

An order has its own life cycle, which begins when you create it and ends after you close it. During this time, costs are planned, posted, and settled to the order. Status management informs you that a particular phase in the order life cycle has been reached and controls the business transactions that are valid for an order at any given time.

The standard SAP ERP application includes the following system status settings:

- Created
- Released
- Technically Complete
- Closed

Each system status allows only certain business transactions; for example, you cannot post actual costs in the phase Created. Changing the status of an overhead order is a business transaction and is carried out in the order master record.

If the standard SAP ERP application status settings are not detailed enough, you can create user-defined status indicators for further subdivisions. The system and user status settings together determine whether a transaction is allowed. A status is used to allow a business transaction, allow a business transaction with a warning, or prohibit a business transaction.

For example, you may want to switch to a planning approval procedure for high-value orders before they are released. The initial system status of Created allows the release transaction. To restrict the release of the order, you could create an Unapproved setting as your initial user status. This setting prohibits the release. A system and/or user status combination of Created, Approved is required before the order is released and actual costs are posted to it.

You can also define status-dependent field selections and authorizations for your user status settings. Status-dependent field selections allow you to control master data field maintenance during the order life cycle. Authorizations allow you to define the users permitted to process transactions in different phases of the life cycle.

User Status

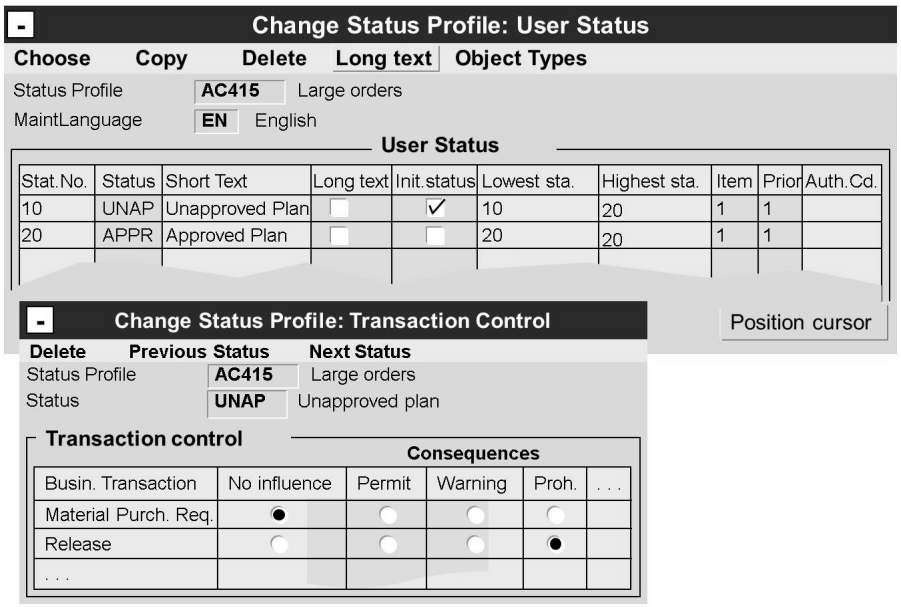

Figure 119: User Status

You can define user statuses and associated rules in a status profile and assign this profile to your order type.

The status profile allows you to perform the following functions:

- Define the user statuses.
- Assign a follow-up to your statuses.
- Define an initial status, which is automatically set when an order is created.
- Determine that a user status is automatically set when a business transaction is executed.
- Permit or forbid specific transactions.

The status number assigns the sequence for the user statuses in a status profile. You can have only one user status with a status number active at a time. When you assign a status number to a user status, you also specify a lowest and a highest status number. This specification controls the subsequent user statuses; for example, if the current status number is 20, and the highest status number is 40, you can update the order status to either 30 or 40, but not to 50.

It is not compulsory for you to define a status number for a user status. A user status that does not have a status number can be activated or deactivated at any time, regardless of whether other user statuses are already active.

How to Use Status Management for Overhead Cost Orders

Release an order that has already been created and explain the user status and its settings.

1. Change the status of order 1AC415, and view the permitted transactions.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Change*.
   b) On the *Change Internal Order: Initial screen*, enter **`1AC415`** in the *Order* field.
   c) Choose *Enter*.
   d) On the *Change Internal Order: Master data* screen, choose the *Control data* tab page.
   e) Choose *Goto → Status*.
   f) On the *Change Status* screen, choose the *Business processes* tab page and view the permitted transactions.
   g) Go back to the *Change Internal Order: Master data* screen.
   h) On the *Control data* tab page, choose the *Release* pushbutton.
   i) Choose *Goto → Status*.
   j) On the *Change Status* screen, select the *Business processes* tab page.
   k) Choose the row with *White budget line items* in the *trans.* field.
   l) Choose the *Transaction Analysis* pushbutton.

Note:
The allowed business transactions are displayed in green, while the forbidden ones are in red. For detailed information about the transaction, select a transaction from the *Business processes* tab page and choose *Transaction Analysis*.

m) Go back to the *Control data* tab page and set the status back to *CRTD (Created)*.

2. Define a status profile, IA000001, as release after approval.
   a) Define status profiles in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Status Management → Define Status Profiles*.
   b) On the *Change Status Profile: Overview* screen, double-click *IA000001* in the *Status Profile* field.
   c) On the *Change Status Profile: User Status* screen, enter the following data:

Field Name or Data Type	Value
Status	**`Test`**
Short Text	**`Not approved plan`**

   d) Choose *Enter* and choose the *Object Types* pushbutton.
   e) On the *Change Status Profile: Allowed Object Types* screen, choose *Internal order* in the *Allowed Object Types* pane.
   f) Choose *Save*.
3. Assign status profile IA000001 to order type *CD00*.
   a) Define order types in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Define Order Types*.
   b) On the *Change View "Order Types": Overview* screen, double-click the entry *CD00* in the *Order Types* pane.
   c) On the *Change View "Order Types": Details* screen, enter **`IA000001`** in the *Status Profile* field, view the status-dependent field selection, and choose *Enter*.
   d) Choose *Save*.
   e) Go back to the *SAP Easy Access* screen.
4. Create a new order and name it Development AC410. Note the additional *User Status* field on the *Control data* tab page. View the permitted transactions by choosing *Goto → Status*. The user status is also displayed in a separate field group. Switch to the *Business processes* tab page.

Note:
The transactions material purchase and material purchase requisition are marked yellow. This means that these transactions will produce a warning message with this order status. Go back to the Control data tab page and try to release the order.

Display the message and explain that it does not work because plan and budget have not yet been approved (user status not approved), so you first have to set user status Approved. Select *set/reset* and mark the appropriate status. When you use status numbers in the user status definition, only one status can be active. For this reason, status not approved is automatically deactivated when you activate approved.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.

b) On the *Create Internal Order: Initial screen*, enter **CD00** in the *Order Type* field, and choose *Enter*.

c) On the *Create Internal Order: Master data* screen, enter the following data:

Field Name or Data Type	Value
Order	**1AC410**
Description	**Development AC410**

d) On the *Assignments* tab page, enter the following data:

Field Name or Data Type	Value
Company Code	**1000**
Business Area	**9900**
Profit Centre	**1402**

e) Choose the *Control data* tab page.

f) Choose *Goto* → *Status* to view the permitted transactions.

g) On the *Change Status* screen, choose the *Business processes* tab page, and view the *Material purchase order* and *Material purchase requisition* entries.

h) Go back to the *Create Internal Order: Master data screen*.

5. Release the order. Save order 1AC410. You will need this order for further demonstrations.

a) On the *Create Internal Order: Master data* screen, choose the *Release* pushbutton.

b) Choose *Save*.

Unit 8
Exercise 34

397 Use Status Management for Overhead Cost Orders

Business Example

Marketing and IT Services use real orders to collect the costs for services that are provided for other cost centers. In this way, the costs can be allocated (settled) to the cost centers that receive these services.

The marketing order is an individual order for a marketing brochure for a new cell phone model. Because this is a short-term order, it will be created as non-plan-integrated. The IT Services order will be a long-term order, or an order that will be used for several fiscal years. For this reason, it must be a plan-integrated order.

Create a new overhead cost order for developing a marketing brochure for a new cell phone model. Release the order so that you can begin posting transactions for it.

Hint:
The first time you access a Controlling function after logging on to the system, the Set Controlling area screen may be displayed. If this screen is displayed, enter 1000 in the Controlling area field.

1. Create the order Cell Phone Marketing Brochure ## using the new order type (MA##). Assign the order to company code 1000, business area 9900, and profit center 1402.

Note:
Do not save the order master record yet.

2. Review the order status and check which business transactions are allowed. What are the system and user statuses? If you had already saved your overhead cost order, would you still be able to process a material purchase order for it? Would you still be able to process an incoming invoice?

3. Release the order and look at the changes in the list of allowed business transactions. What is the user status now? Can you process an invoice for this order now? Save the order after reviewing the status. Enter the order number and record it in your data sheet.

399 Use Status Management for Overhead Cost Orders

Business Example

Marketing and IT Services use real orders to collect the costs for services that are provided for other cost centers. In this way, the costs can be allocated (settled) to the cost centers that receive these services.

The marketing order is an individual order for a marketing brochure for a new cell phone model. Because this is a short-term order, it will be created as non-plan-integrated. The IT Services order will be a long-term order, or an order that will be used for several fiscal years. For this reason, it must be a plan-integrated order.

Create a new overhead cost order for developing a marketing brochure for a new cell phone model. Release the order so that you can begin posting transactions for it.

Hint:
The first time you access a Controlling function after logging on to the system, the Set Controlling area screen may be displayed. If this screen is displayed, enter 1000 in the Controlling area field.

1. Create the order Cell Phone Marketing Brochure ## using the new order type (MA##). Assign the order to company code 1000, business area 9900, and profit center 1402.

Note:
Do not save the order master record yet.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Order Manager*.

b) On the *Order Manager* screen, choose the *Create* pushbutton.

c) In the *Create Internal Order:* dialog box, enter **MA##** in the *Order Type* field.

d) Choose *Continue*.

e) On the *Create Internal Order: Master data* screen, enter **Marketing brochure ##** in the *Description* field.

f) On the *Assignments* tab page, enter the following data:

Field Name or Data Type	Value
Company Code	**1000**

Field Name or Data Type	Value
Business Area	**9900**
Object Class	**Overhead**
Profit Center	**1402**

2. Review the order status and check which business transactions are allowed. What are the system and user statuses? If you had already saved your overhead cost order, would you still be able to process a material purchase order for it? Would you still be able to process an incoming invoice?

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a) Choose the *Control data* tab page.

b) Choose *Goto* → *Status*. The system status of the order is *CRTD (Created)*. The user status of the order is not set (blank).

c) On the *Change Status* screen, choose the *Business processes* tab page.

d) Scroll down the list of permitted transactions to review the options.

> Note:
> You can process a material purchase order for this order. However, you cannot process an incoming invoice.

3. Release the order and look at the changes in the list of allowed business transactions. What is the user status now? Can you process an invoice for this order now? Save the order after reviewing the status. Enter the order number and record it in your data sheet.

---

a) Go back to the *Create Internal Order: Master data* screen.

b) On the *Create Internal Order: Master data* screen, choose the *Release* pushbutton on the *Control data* tab page.

c) Choose the *Allowed transacts.* pushbutton.

d) In the *Permitted Business Transactions* dialog box, choose *Continue*.

e) Choose *Save*.

LESSON SUMMARY

You should now be able to:

- Use status management for overhead cost orders

Using Collective Processing

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LESSON OVERVIEW
This lesson explains how to group orders and collectively process a number of orders.

Show how to group orders and how to process them collectively by using substitution as an example, both manually and automatically.

Business Example

You want to group orders and use these groups when planning and settling costs, calculating overhead rates, and creating reports. You want to familiarize yourself with collective processing so that you can process a number of orders together. For this reason, you require the following knowledge:

- An understanding of how to collect orders into order groups
- An understanding of how to process orders using both manual and automatic collective processing

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Use order groups
- Use collective processing

Order Groups

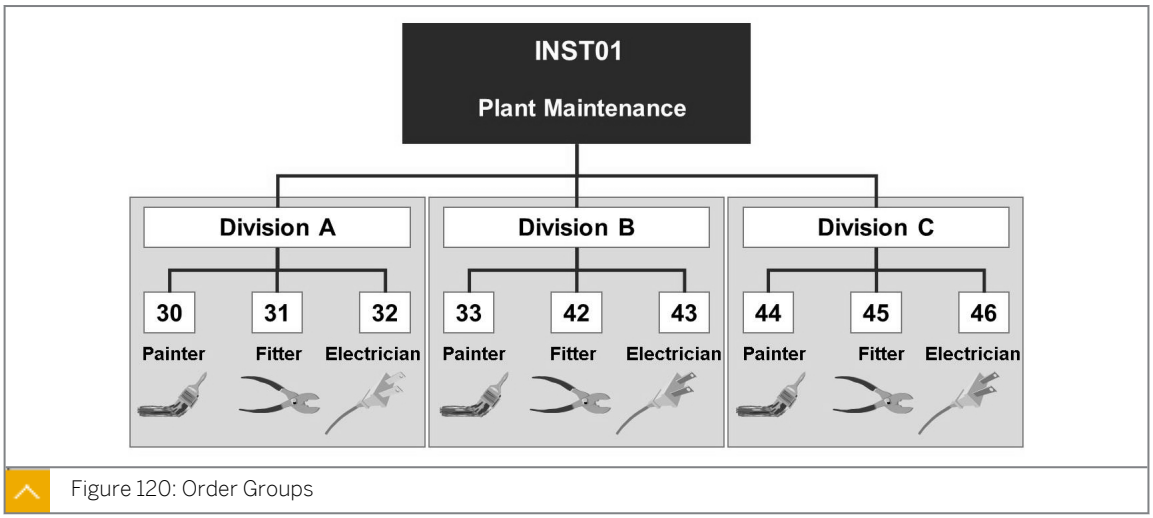

Figure 120: Order Groups

As in Cost Center Accounting, you can combine overhead orders in hierarchically arranged groups. You can set up a structure using as many levels as required. You can define order

groups to help in planning and settling costs, calculating overhead rates, and creating reports for any given combination of orders.

Unlike Cost Center Accounting, order groups are client dependent. This means that you can use an order group name only once; you cannot use the same group name to create different group structures in different controlling areas. However, you can assign orders from any controlling area to an order group.

The Create group with reference function allows you to copy a group structure to a new group. You can physically create the highest level group name; the hierarchy below this group is taken from the reference hierarchy. You can modify this new group as required.

Order group maintenance also includes the Copy with suffix function. You can copy an existing hierarchy and append a suffix to the groups in the hierarchy to create a historical view of the group structure. You can then save the hierarchy with the suffix and make changes to the current hierarchy to reflect your new grouping requirements.

You can assign an order to multiple groups, but you cannot define a standard hierarchy. You can also assign a selection variant to an end node. This provides you with a dynamic group in which the contents can change as orders which match the selection criteria are created or changed. System performance is better for groups if they do not have selection variants.

How to Use Order Groups

The participant should see how the order groups are created and the existing orders are allocated to them.

1. Create order group DEV-COU (Course Development Orders).
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Order Group → Create*.
   b) On the *Create Order Group: Initial* screen, enter **`DEV-COU`** in the *Order Group* field.
   c) Choose *Enter*.
   d) On the *Create Order Group: Structure* screen, enter **`Course Development Orders`** in the *Description* field.
   e) Choose the *Lower Level* pushbutton.
   f) Enter the following data:

Field Name or Data Type	Value
Group	**`4.0`**
Description	**`Release 4.0`**

   g) Choose the *Lower Level* pushbutton.
   h) Enter the following data:

Field Name or Data Type	Value
Group	**`4.6`**

Field Name or Data Type	Value
Description	**Release 4.6**

i) Choose *Edit* → *Order* → *Insert Order*.

j) Expand the *4.6* node and enter the following data:

Field Name	Value
Field 1	**1AC410**
Field 2	**1AC415**

k) Choose *Enter*.

l) Choose *Save*.

Unit 8
Exercise 35

Use Order Groups

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Business Example

The Motor Pool department creates a statistical order for each vehicle so that it can analyze the costs for each vehicle individually. You must post the real costs to the Motor Pool cost center. Also, create an order group so that you can process your orders collectively.

Collect orders into groups.

1. Create an order group to collectively process the orders. Name the group GR## and enter Order Group ## as a description for it. You assign the two orders that you created in the previous exercises to this group. Save your order group.

Use Order Groups

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Business Example

The Motor Pool department creates a statistical order for each vehicle so that it can analyze the costs for each vehicle individually. You must post the real costs to the Motor Pool cost center. Also, create an order group so that you can process your orders collectively.

Collect orders into groups.

1. Create an order group to collectively process the orders. Name the group GR## and enter Order Group ## as a description for it. You assign the two orders that you created in the previous exercises to this group. Save your order group.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Order Group* → *Create*.
   b) On the *Create Order Group: Initial* screen, enter **GR##** in the *Order Group* field.
   c) Choose *Enter*.
   d) On the *Create Order Group: Structure* screen, enter **Order Group ##** in the *Description* field.
   e) Choose *Edit* → *Order* → *Insert Order*.
   f) On the *Create Order Group: Structure* screen, enter the following data:

Field Name or Data Type	Value
Field 1	Orders created by you
Field 2	Orders created by you

   g) Choose *Enter*.
   h) Choose *Save*.

Collective Processing

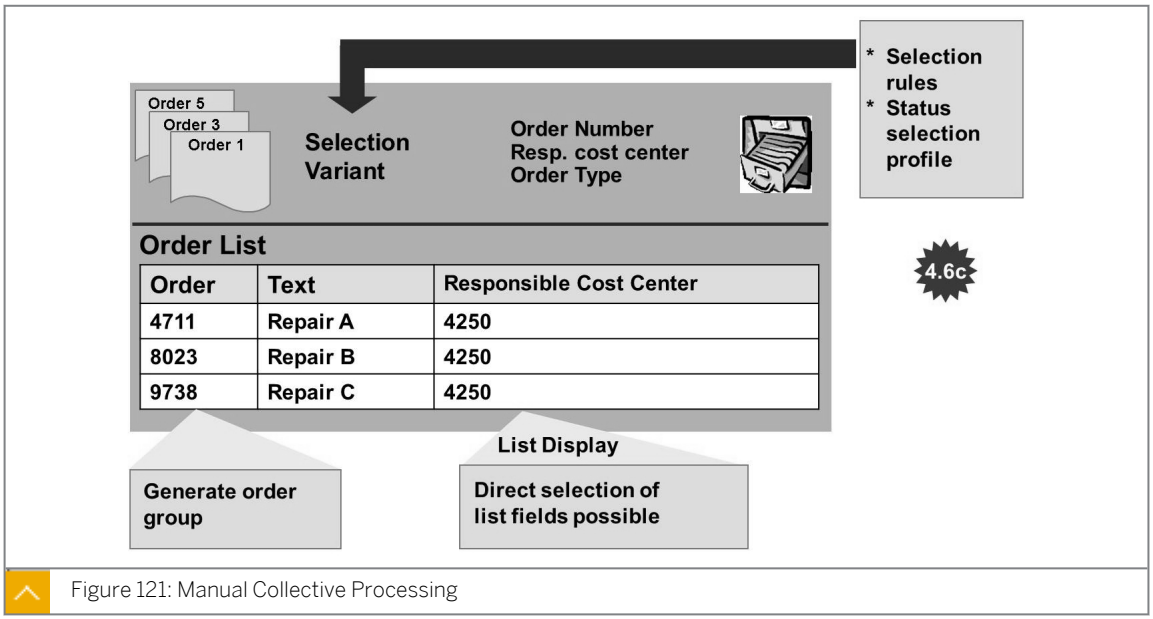

Figure 121: Manual Collective Processing

The SAP ERP application provides functions that you can use to process multiple overhead cost orders simultaneously.

You use selection variants to gather orders in a single listing for collective processing for example, master data maintenance or order settlement.

Along with order fields, you can also make selections on the basis of the following criteria:

- Boolean formulas
- Order classification data
- Order settlement receivers

You can create an order group from the selected orders and use this group in reporting.

You can select the master data fields that you would like to process directly, that is, you do not have to create any list variants.

Automatic Collective Processing

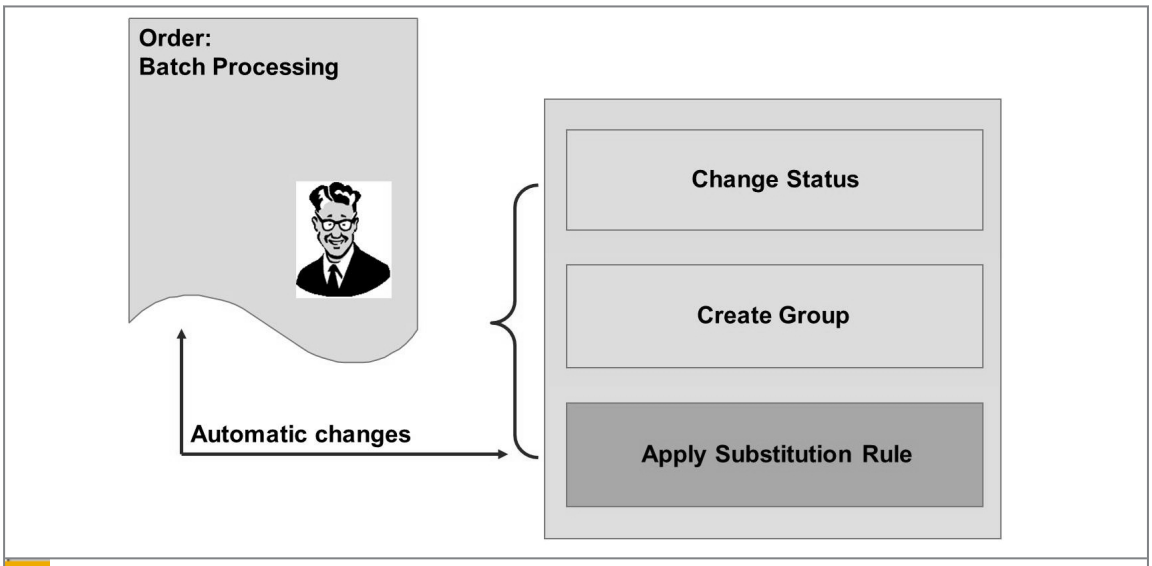

Figure 122: Automatic Collective Processing

Automatic collective processing offers convenient options for changing multiple orders in one step. You can update the status of the orders or substitute values in the order master record.

Substitution Rules for Orders

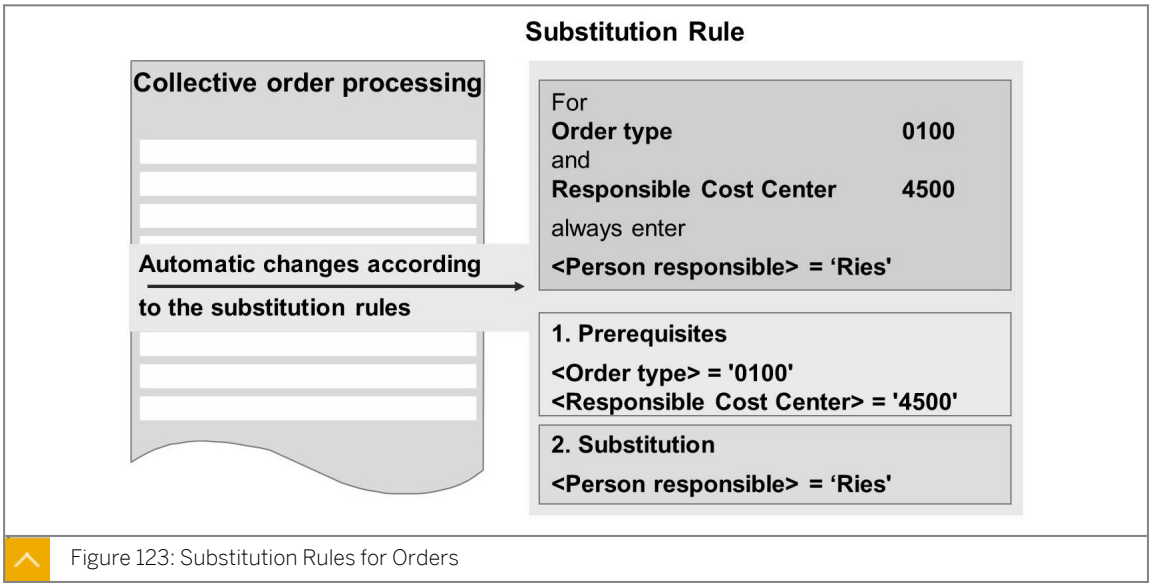

Figure 123: Substitution Rules for Orders

You define substitution rules to undertake collective changes for orders based on the desired criteria.

Each substitution rule consists of one or more steps, each step comprising the following main components:

- As with the order list, you have to define a selection variant that finds the orders to be processed. You define this variant by using Boolean statements. The relevant values are substituted only if this precondition is met.
- The substitution contains the values to be transferred to the relevant fields.

How to Use Collective Processing

1. The first required entry is a selection variant.

   Explain that you need a selection variant for collective processing to select the orders you want to change.

   > Note:
   > Alternatively, you can mark the orders you want to change in the work list of the order manager.

   Create a selection variant in a second session.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Collective Processing* → *Manually*.

2. Define selection variants.

   a) Define selection variants in Customizing for *Controlling* by choosing *Internal Orders* → *Order Master Data* → *Selection and Collective Processing* → *Define Selection Variants*.

   b) On the *ABAP: Variants – Initial* screen, enter **`VAR001`** in the *Variant* field.

   c) Choose *Variants* → *Create*.

   d) On the *Maintain Variant: Report RKOSEL00, Variant VAR001* screen, enter the following data:

Field Name or Data Type	Value
Order type	**`CD`**
Controlling area	**`1000`**
Company code	**`1000`**

   e) Choose *Attributes*.

   f) On the *Variant Attributes* screen, enter **`Variant for all selection scrn`** in the *Description* field.

   g) Choose *Save*.

3. Enter selection variant VAR001 and then carry out the selection. Navigate to the master data for one of the orders. Point out the option for creating a group from the selected orders (mark the orders and choose *Extras* → *Create Order Group*). Release order 1AC415 that you created.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Collective Processing* → *Manually*.

   b) On the *Collective Processing for Internal Orders: Initial screen*, enter **`VAR001`** in the *Selection variant* field.

   c) Choose *Order List* → *Execute Selection*.

d) On the *Collective Processing for Internal Orders: Change* screen, choose the row *with 1AC410* in the *Order* field.

e) Choose the *Display Master Data* pushbutton.

f) Go back to the *Collective Processing for Internal Orders: Change screen*.

g) On the *Collective Processing for Internal Orders: Change* screen, choose the row *with 1AC415* in the *Order* field. Choose the *Change* pushbutton.

h) On the *Change Internal Order: Master data* screen, choose the *Control data* tab page. Choose the *Release* pushbutton.

i) Go back to the *Collective Processing for Internal Orders: Change* screen.

4. Now, select the fields you want to change. Choose *Select fields*. Select the column Responsible CCtr, enter 1000 in the top row, and choose *Edit → Change Field Values*. Demonstrate the effects of your changes in the master data of your orders.

a) On the *Collective Processing for Internal Orders: Change* screen, choose the *Select fields* pushbutton.

b) In the *Select fields* dialog box, select *Responsible CCtr* from the *Pool* pane.

c) Choose *Move selected to left*.

d) Choose *Continue*.

e) On the *Collective Processing for Internal Orders: Change* screen, enter **1000** in the *Responsible CCtr* field.

f) Choose *Edit → Change Field Values*.

g) Go back to the *SAP Easy Access* screen.

5. Choose the selection function. Explain the options for changing orders automatically.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Collective Processing → Automatically*.

b) On the *Automatic Collective Processing for Internal Orders* screen, choose *Selection variant VAR001*.

c) Choose *Function selection*.

d) Go back to the *SAP Easy Access* screen.

6. Explain the substitution function. For example, mention that the person responsible for a group of orders has changed.

Create a substitution P_resp, Person responsible. Create a step and choose the table AUFK field: USER 2.

a) Maintain substitution rules for collective processing in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Selection and Collective Processing → Maintain Substitution Rules for Collective Processing*.

b) On the *Change Substitution: Overview* screen, choose the *Substitution* pushbutton.

c) On the *Create Substitution: New substitution (Header data)* screen, enter the following data:

Field Name or Data Type	Value 1	Value 2
Substitution	**P_resp**	**Person responsible**

d) Choose the *Step* pushbutton.

e) In the *Substitutable fields (Class 014)* dialog box, select the row with *USER2* in the *Field* field.

f) Choose *Continue*.

7. Choose a constant value and enter Bayer order type CD, CCtr 1000 as the step description.

   Navigate to the *prerequisite* tab in the navigation list. Define order type CD and Resp. cost cntr 1000 as prerequisites.

   Navigate to substitution in the navigation list. For the person responsible, enter Bayer. Save the data.

   a) In the *Entering the substitution method* dialog box, select the *Constant value* radio button. Choose *Continue*.

   b) On the *Create Substitution: P_RESP - Step 001 - Overview* screen, enter **Bayer order type CD, and CCtr 1000** in the *Description* field.

   c) Choose *Prerequisite* in the *Substitutions* pane.

   d) On the *Table Fields* tab page, double-click *Order master data*. In the *Order master data* pane, double-click *Order Type*.

   e) Choose the = pushbutton. Next, choose the *Constant* pushbutton.

   f) In the *Enter constants:* dialog box, enter **CD** in the *Order Type* field and choose *Continue*.

   g) Choose the *and* pushbutton. In the *Order master data* pane, double-click *Req. cost center*.

   h) Choose the *Constant* pushbutton.

   i) In the *Enter constants:* dialog box, enter **1000** in the *Resp. cost cntr* field. Choose *Continue*.

   j) Choose *Substitutions* in the *Substitutions* pane.

   k) On the *Create Substitution: P_RESP - Step 001 - Substitutions* screen, select the *Person resp* checkbox.

   l) In the *Constant value* field, enter **Bayer**. Choose *Save*.

8. Choose Function selection and enter P_resp. as substitution to change orders automatically. Select the *Detail List* checkbox and deselect the *Test Run* checkbox.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Collective Processing* → *Automatically*.

   b) On the *Automatic Collective Processing for Internal Orders* screen, choose *VAR001* in the *Selection variant* field.

   c) Select *Detail List* and deselect the *Test Run* checkboxes.

d) Choose the *Function selection* pushbutton.

e) In the *Function selection* dialog box, select the *Substitution* checkbox.

f) In the *Substitution* field, enter *P_resp*.

g) Choose *Continue* and then choose *Enter*.

9. Display the order master data for order 1AC410 and switch to the *General data* tab to display the field entry.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Display*.

b) On the *Display Internal Order: Initial* screen, enter **`1AC410`** in the *Order* field.

c) Choose the *General data* tab page.

Unit 8
Exercise 36

Use Collective Processing

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Business Example

You need to change the responsible cost center field in various orders by using collective processing.

The Motor Pool department creates a statistical order for each vehicle so that it can analyze the costs for each vehicle individually. You should post the real costs to the Motor Pool cost center.

Use collective processing to update the responsible cost center and create a statistical order. Update your order master records manually by using collective processing.

1. Define your own selection variant (VAR##) in Customizing. Use your order group (GR##) as a selection criterion for calling up and processing your orders.
2. Assign the marketing brochure order and the PC repair/maintenance order to the cost center responsible, Marketing 3200. Save your changes.

Create a statistical overhead cost order. You want to analyze the costs for your new company car in a different way to the Motor Pool cost center, which collects the costs of all vehicles.

1. Create the statistical order. Use statistical order type 1000. Name the order AUTO## and add your group number to the short text. Assign the order to business area 9900 and profit center 1402. Activate the statistical order indicator and save your order. Record the order number on your data sheet.

Unit 8
Solution 36

410

Use Collective Processing

Business Example

You need to change the responsible cost center field in various orders by using collective processing.

The Motor Pool department creates a statistical order for each vehicle so that it can analyze the costs for each vehicle individually. You should post the real costs to the Motor Pool cost center.

Use collective processing to update the responsible cost center and create a statistical order. Update your order master records manually by using collective processing.

1. Define your own selection variant (VAR##) in Customizing. Use your order group (GR##) as a selection criterion for calling up and processing your orders.
   a) Define selection variants in Customizing for *Controlling* by choosing *Internal Orders → Order Master Data → Selection and Collective Processing → Define Selection Variants*.
   b) Choose *Variants → Create*.
   c) In the *ABAP: Variants* dialog box, enter **VAR00** in the *Create variant* field.
   d) Choose *Enter*.
   e) On the *Maintain Variant: Report RK0SEL00, Variant VAR00* screen, enter **GR##** in the *Order group* field.
   f) Choose the *Attributes* pushbutton.
   g) On the *Variant Attributes* screen, enter **Variant Group ##** in the *Description* field.
   h) Choose *Save*.
2. Assign the marketing brochure order and the PC repair/maintenance order to the cost center responsible, Marketing 3200. Save your changes.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Collective Processing → Manually*.
   b) On the *Collective Processing for Internal Orders: Initial* screen, enter **VAR00** in the *Selection variant* field.
   c) Choose *Order List → Execute Selection*.
   d) On the *Collective Processing for Internal Orders: Change* screen, choose *Settings → Select Fields*.
   e) In the *Select fields* dialog box, choose *Responsible CCtr* in the *Pool* Pane.

f) Choose *Move selected to left*.

g) Choose *Continue*.

h) On the *Master data* tab page, enter **3200** in the *Responsible CCtr* field.

i) Choose *Edit* → *Change Field Values*.

j) Choose *Save*.

k) In the *Warning* dialog box, choose *Continue*.

l) In the *Save master data* dialog box, choose the *All* pushbutton.

m) Go back to the *SAP Easy Access* screen.

Create a statistical overhead cost order. You want to analyze the costs for your new company car in a different way to the Motor Pool cost center, which collects the costs of all vehicles.

1. Create the statistical order. Use statistical order type 1000. Name the order AUTO## and add your group number to the short text. Assign the order to business area 9900 and profit center 1402. Activate the statistical order indicator and save your order. Record the order number on your data sheet.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.

   b) On the *Create Internal Order: Initial* screen, enter **1000** in the *Order Type* field.

   c) Choose the *Master Data* pushbutton.

   d) On the *Create Internal Order: Master data* screen, enter the following data:

Field Name or Data Type	Value
Order	**AUTO##**
Description	**Statistical order vehicle: ##**
Company Code	**1000**
Business Area	**9900**
Functional Area	**0400**
Object Class	**Overhead**
Profit Center	**1402**
Responsible CCtr	**1220**

   e) Choose the *Control data* tab page and select the *Statistical order* checkbox.

   f) Choose *Save*.

LESSON SUMMARY

You should now be able to:

- Use order groups
- Use collective processing

Learning Assessment

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1. An order type is valid for an entire client; therefore, you can use it in any controlling area.

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

2. Worklists and master data can be displayed on one screen at the same time by using the order manager.

   Determine whether this statement is true or false.

   - [ ] True
   - [ ] False

3. The master data defines the _____ of an order, including organizational assignments.

   Choose the correct answer.

   - [ ] A attributes
   - [ ] B quality
   - [ ] C effectiveness
   - [ ] D importance

4. The master data fields are distributed over _____ predefined group boxes.

   Choose the correct answer.

   - [ ] A nine
   - [ ] B five
   - [ ] C four
   - [ ] D eight

5. An order has its own life cycle, which begins when you create it and ends after you close it.
   Determine whether this statement is true or false.

   ☐ True

   ☐ False

6. The _____ assigns the sequence for the user statuses in a status profile.
   Choose the correct answer.

   ☐ A status number

   ☐ B business transaction

   ☐ C order

   ☐ D specific transaction

7. The system and user status settings together determine whether a transaction is valid.
   Determine whether this statement is true or false.

   ☐ True

   ☐ False

8. You can assign cost centers from any controlling area to an order.
   Determine whether this statement is true or false.

   ☐ True

   ☐ False

9. There is a standard hierarchy for orders.
   Determine whether this statement is true or false.

   ☐ True

   ☐ False

10. _____ offers convenient options for changing multiple orders in one step.

Choose the correct answer.

- ☐ A Automatic collective processing
- ☐ B Collective processing order group
- ☐ C Cost center
- ☐ D Cost center category

Learning Assessment - Answers

416

1. An order type is valid for an entire client; therefore, you can use it in any controlling area.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. Worklists and master data can be displayed on one screen at the same time by using the order manager.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

3. The master data defines the _____ of an order, including organizational assignments.

   Choose the correct answer.

   [X] A attributes

   [ ] B quality

   [ ] C effectiveness

   [ ] D importance

4. The master data fields are distributed over _____ predefined group boxes.

   Choose the correct answer.

   [X] A nine

   [ ] B five

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   [ ] D eight

5. An order has its own life cycle, which begins when you create it and ends after you close it.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

6. The _____ assigns the sequence for the user statuses in a status profile.

   Choose the correct answer.

   - [x] A status number
   - [ ] B business transaction
   - [ ] C order
   - [ ] D specific transaction

7. The system and user status settings together determine whether a transaction is valid.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

8. You can assign cost centers from any controlling area to an order.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

9. There is a standard hierarchy for orders.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

10. _____ offers convenient options for changing multiple orders in one step.

Choose the correct answer.

- [X] A Automatic collective processing
- [ ] B Collective processing order group
- [ ] C Cost center
- [ ] D Cost center category

UNIT 9 Event-Based Postings

Lesson 1

Lesson 2

UNIT OBJECTIVES

- Work with postings in Management Accounting
- Prepare commitment management

Unit 9
Lesson 1

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Analyzing Event-Based Postings Within and Outside Management Accounting

LESSON OVERVIEW

Event-based postings from different SAP application components update orders. This lesson describes the events that you can debit to overhead cost orders.

Show the postings that can lead to debits on orders. Show primary cost postings from Financial Accounting (FI), goods receipts (GR) from Logistics, and activity allocations within Management Accountings.

Business Example

Because you have management responsibility for the internal orders component, you need to understand the flow of costs into an order. The enterprise uses all of the SAP integrated application components. Therefore, you will examine how business events recorded in other applications affect your overhead orders.

Additionally, you plan to use functionality within Management Accounting to update information posted incorrectly, to record measures or statistics for your orders, and to record the activities that cost centers perform, which are charged to orders. For this reason, you require the following knowledge:

- An understanding of how to make event-related postings from original expenses to overhead cost orders
- An understanding of how to analyze the results of the postings in reports

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Work with postings in Management Accounting

Postings in Management Accounting

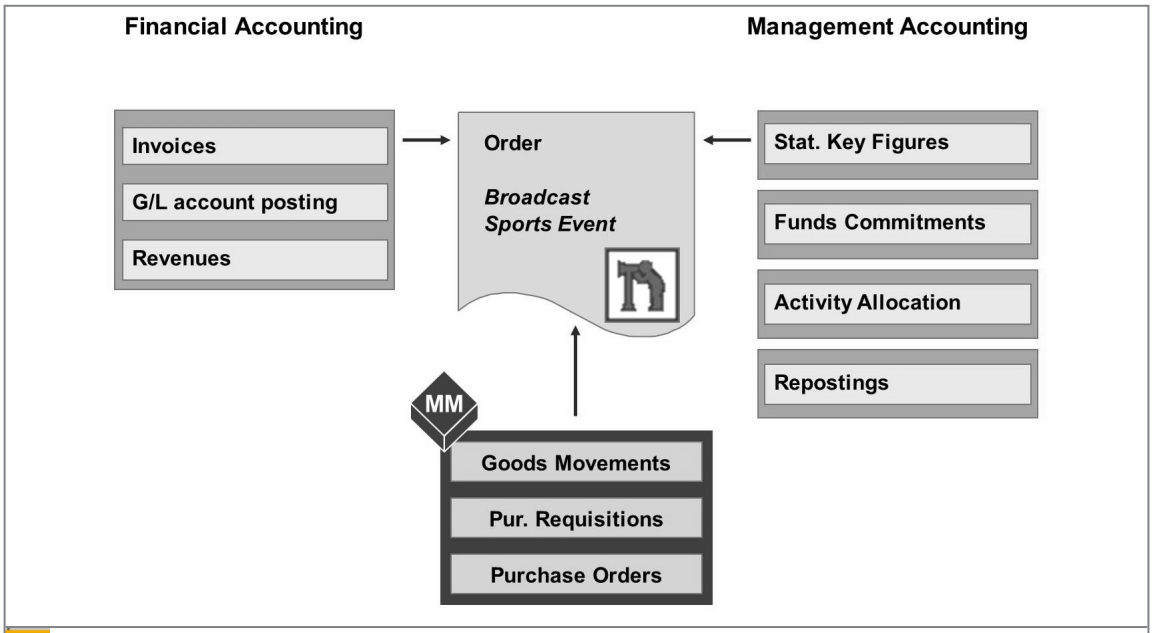

Figure 124: Event-Based Postings by Means of Integration

Orders are updated by event-based postings from different SAP application components as they do in Cost Center Accounting (CCA).

In FI, you can assign postings of primary costs (such as for external services and deliveries) to an overhead order.

In materials management (MM), goods receipts (GR) and goods issues can result in primary cost postings to an overhead order.

In Management Accounting you have the following options:

- Posting commitments manually, for which you need to enter funds commitments
- Repostings that allow you to post primary costs to an order
- Posting of secondary costs from a cost center to an order with direct activity allocations
- Recording statistical key figures that are used as the basis for allocations to your orders and for analyzing your orders

When you post actual costs, the system automatically creates the following:

- Totals records
- Line items

A totals record summarizes all the costs posted to the order under a particular cost element.

To post actual costs to an order, the order status must allow the relative business transactions.

Postings to Real and Statistical Orders

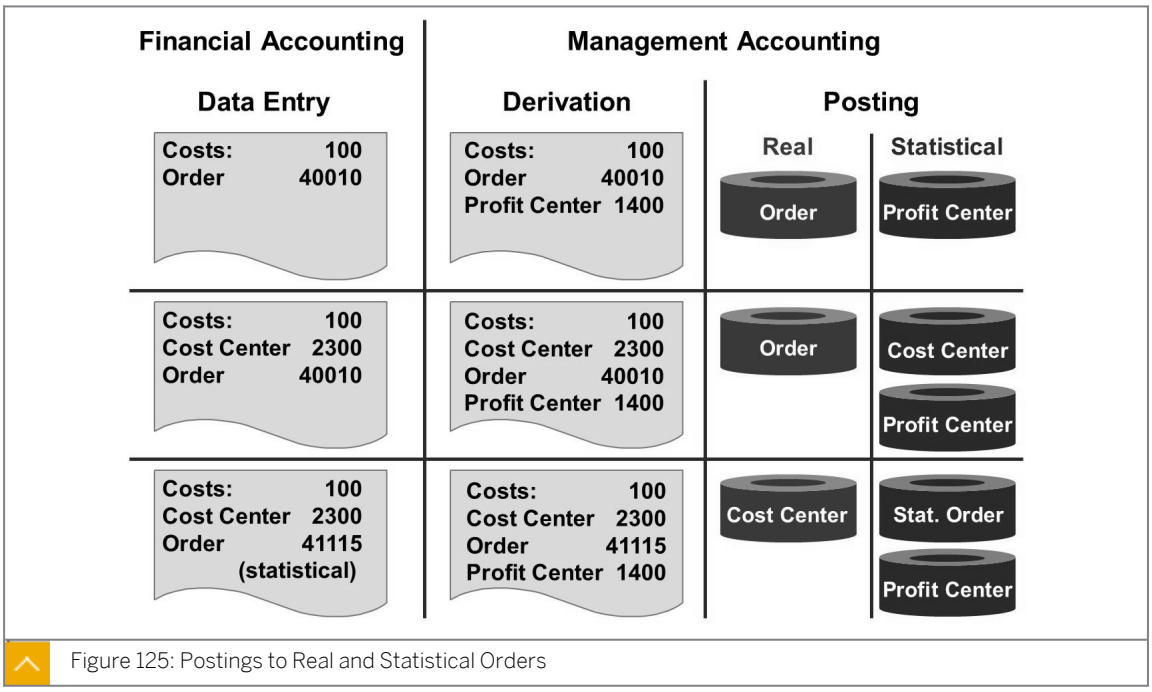

Figure 125: Postings to Real and Statistical Orders

When you post actual costs to a real order, you initially collect the costs in the order. You then have the option of reposting or settling the costs to other receivers as required. If you assign the order to a profit center in the master record, the actual costs are posted statistically to the profit center.

You can also specify a cost center when you post actual costs to a real order. In this case, the cost center receives a statistical posting of the actual costs. You can still manage the costs at order level, but the cost information is also available for analysis at cost center level in the cost center information system.

When you are posting actual costs to a statistical order, you must enter a real cost assignment object, such as a cost center, real order, or profitability segment. You can then manage the actual costs at Controlling-object level, and you can analyze them in detail at order level in the information system.

To facilitate data entry, you can assign a real cost center to a statistical order in the order master record.

Options Available to Facilitate Data Entry

In customizing for internal order accounting you can select one of the following options for the cost center derivation:

- The system always uses the cost center assigned in the order master data. If you enter a different cost center manually during posting, the system replaces the entered cost center with the cost center assigned in the order master record.
- The system uses the cost center assigned in the order master record only if you do not manually enter a different cost center during posting (deviating posting logic).

Postings in Management Accounting

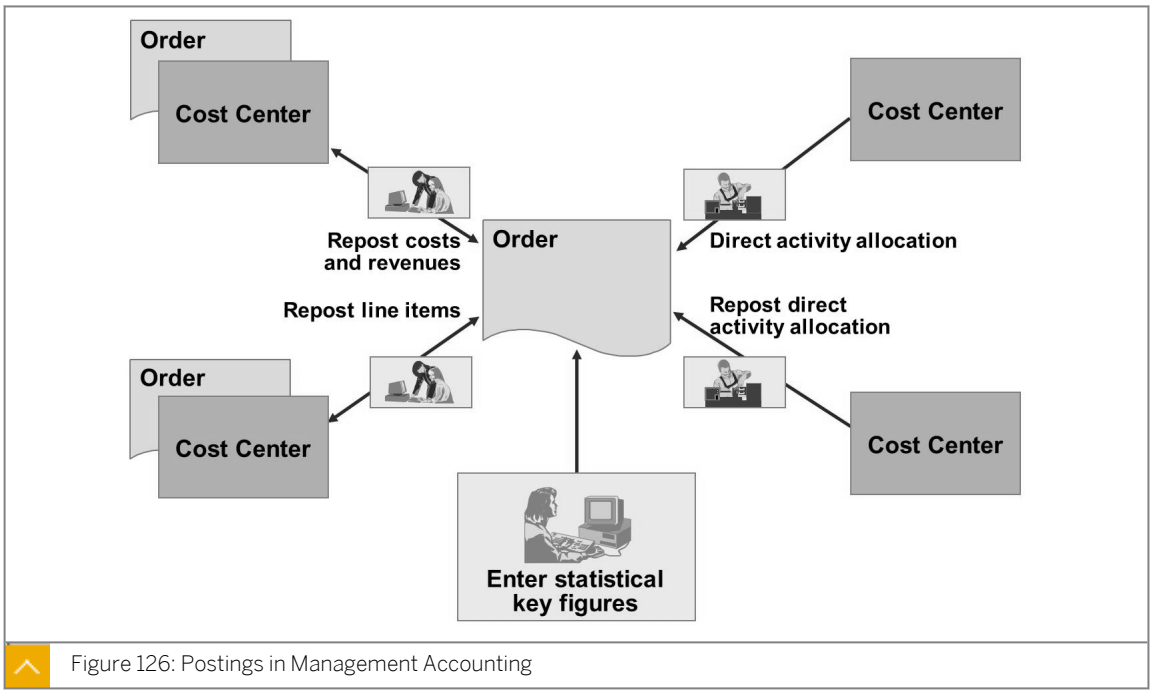

Figure 126: Postings in Management Accounting

You can also use event-based postings within Overhead Cost Controlling (CO-OM) for overhead orders. You can perform these functions the same way as the corresponding functions in Cost Center Accounting (CCA).

You can enter the event-based allocations directly on screen. This entry results in the immediate movement of actual costs between the sender and receiver objects.

The event-based allocations for overhead orders are as follows:

- Reposting costs and revenues
- Reposting line items
- Direct activity allocation
- Reposting direct activity allocations

Besides posting primary and secondary costs, you can post statistical key figures to your orders. You can use the statistical key figures as the basis for periodic cost allocations to the orders and for order analysis in the order information system.

How to Create Postings in Management Accounting

Demonstrate how you will enter the general ledger (G/L) account posting to an overhead order, a statistical order, and a cost center.

1. Enter a G/L account posting to an overhead order.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Document Entry* → *Enter* G/L Account Document.
   b) In the *Enter Company Code* dialog box, enter **1000** in the *Company Code* field.

c) Choose *Continue*.

d) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	Current date
Currency	**EUR**

e) Add the following G/L accounts:

G/L acct	D/C	Amount in doc. curr.	Tax code	Order
400000	**Debit**	**10000**	**0I**	**AC415**
113100	**Credit**	**10000**		

f) Go back to the *SAP Easy Access* screen.

g) Choose Save.

2. Check the internal order reports.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance*.

b) On the *Order: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	**2012**
From Period	**1**
To Period	**12**

c) Enter the order **1AC415** in the *Or value(s)* field.

d) Choose *Execute*.

Note:
Analyze the posting.

3. Show a G/L account posting to a statistical order and a cost center.

a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.

b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	Current date
Currency	**EUR**
G/L acct	**464000**
D/C	**Debit**
Amount in doc.curr.	**3500**
Order	**HD-J500**
Cost Center	**1220**

c) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data in the second row:

Field Name or Data Type	Value
G/L acct	**113100**
D/C	**Credit**
Amount in doc.curr.	**3500**

d) Choose *Document* → *Post*.

Note:
Explain that you can simplify the posting to statistical orders by entering a real cost center in the order master data. As result, you have to enter just one cost object in the G/L account posting.

4. Enter cost center 1220 as the actual posted cost center on the control data tab page and save.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Change*.
   b) On the *Change Internal Order: Initial screen*, enter **HD-J500** in the *Order* field.
   c) Press ENTER.
   d) On the *Change Internal Order: Master data* screen, choose the *Control data* tab page.
   e) Enter **1220** in the *Actual posted CCtr* field.
   f) Choose *Save*.
5. Show a G/L account posting to order HD-J500.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Financial Accounting* → *General Ledger* → *Document Entry* → *Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	**Current date**
Currency	**EUR**
G/L acct	**464000**
D/C	**Debit**
Amount in doc.curr.	**3500**
Order	**HD-J500**
Text	**Motor vehicle tax**

c) Press ENTER.

Note:
The system will automatically enter cost center 1220 and display an error message if you enter another cost center.

d) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data in the second row:

Field Name	Value
G/L acct	**113100**
D/C	**Credit**
Amount in doc.curr.	**3500**
Text	**Deutsche Bank**

e) Choose *Document → Post*.

Note:
Profit center and business area have to be the same in the statistical order and assigned actual posted cost center, but you can change the standard setting for the error message in Customizing, in message control.

6. Analyze the posting in the statistical order.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Actual/Actual Comparison → Orders: Period Comparison-Actual*.
7. Analyze the posted data in the cost center. Drill down to the actual line items for cost element 464000 and display the original document from FI.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparison → Cost Centers: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, choose the following data:

Field Name	Value
Cost Elements	**464000**

c) Choose *Execute*.

Unit 9
Exercise 37

Create Postings in Management Accounting

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Business Example

You know that the orders that the IDES Group departments use are updated when you carry out the business transactions in MM and FI, as well as directly in Management Accounting.

As part of your review of the flow of costs into and within Controlling, you execute standard G/L account postings in FI to debit the real marketing brochure order and the statistical automobile order. The two postings will clarify the difference between the real and the statistical order.

Make primary cost postings to real and statistical orders.

Task 1

Create G/L account postings for the marketing brochure overhead order and for the Motor Pool order, and compare the results in the information system.

1. Execute a posting of EUR 5000 to your Cell Phone ## order for layout consulting services. The company code is 1000 and the cost element is 417000 (purchased services). The offsetting account is 113100 (Deutsche Bank).

> Hint:
> In the G/L account master records, you configure some of the expenses to indicate that taxes may be associated with these accounts but are not mandatory. The warning message is to ensure that you do not forget to enter a tax code when appropriate. For this exercise, you will treat all expenses as nontaxable. Therefore, you can ignore the warning message.

2. Post EUR 300 for vehicle costs to your statistical automobile order (AUTO##) and the Motor Pool cost center 1220. The account is 475000. The offsetting account is 113100 (Deutsche Bank).

3. Check the effect of the G/L account postings on your orders. For each of your orders, call up the Orders: Actual/Plan/Variance report for controlling area 1000 in the current period and plan version 0. Display the cost accounting document for each of the new postings. What is the difference between the posting to the real order and the posting to the statistical order?

Task 2

Repost spare parts costs from the IT Service cost center to your PC repair/maintenance order.

1. Use today's date and the screen variant Cost center/order/pers. no. Repost EUR 250 of spare parts costs from the IT Services cost center (4120) to your PC repair/maintenance order. The spare parts cost element is 404000. Save the document.

Hint:
If the *Set Controlling Area* dialog box appears, enter **1000** in the *Controlling Area* field.

2. Check how the reposting has affected your PC repair/maintenance order.

   Call up the Orders: Actual/Plan/Variance report for controlling area 1000 in the current period.

   Display the actual line items for the spare parts cost element (404000).

   Use the Secondary costs: Value settlement layout.

Create Postings in Management Accounting

427

Business Example

You know that the orders that the IDES Group departments use are updated when you carry out the business transactions in MM and FI, as well as directly in Management Accounting.

As part of your review of the flow of costs into and within Controlling, you execute standard G/L account postings in FI to debit the real marketing brochure order and the statistical automobile order. The two postings will clarify the difference between the real and the statistical order.

Make primary cost postings to real and statistical orders.

Task 1

Create G/L account postings for the marketing brochure overhead order and for the Motor Pool order, and compare the results in the information system.

1. Execute a posting of EUR 5000 to your Cell Phone ## order for layout consulting services. The company code is 1000 and the cost element is 417000 (purchased services). The offsetting account is 113100 (Deutsche Bank).

> Hint:
> In the G/L account master records, you configure some of the expenses to indicate that taxes may be associated with these accounts but are not mandatory. The warning message is to ensure that you do not forget to enter a tax code when appropriate. For this exercise, you will treat all expenses as nontaxable. Therefore, you can ignore the warning message.

a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.

b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	Current date
Currency	**EUR**
G/L acct	**417000**
D/C	**Debit**
Amount in doc.curr.	**5000**

Field Name or Data Type	Value
Order	Your cell phone marketing brochure order

c) Add the following G/L account line:

Field Name or Data Type	Value
G/L acct	**113100**
D/C	**Credit**
Amount in doc.curr.	**5000**

d) Press ENTER.

e) Confirm the tax warning message by pressing ENTER again.

f) Choose *Document → Post*.

2. Post EUR 300 for vehicle costs to your statistical automobile order (AUTO##) and the Motor Pool cost center 1220. The account is 475000. The offsetting account is 113100 (Deutsche Bank).

a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.

b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	Current date
Currency	**EUR**
G/L acct	**475000**
D/C	**Debit**
Amount in doc.curr.	**300**
Cost center	**1220**
Order	**AUTO##**

c) Add the following G/L account:

Field Name or Data Type	Value
G/L acct	**113100**
D/C	**Credit**
Amount in doc.curr.	**300**

d) Press ENTER.

e) Confirm the tax warning message by pressing ENTER again.

f) Choose *Post*.

3. Check the effect of the G/L account postings on your orders. For each of your orders, call up the Orders: Actual/Plan/Variance report for controlling area 1000 in the current period and plan version 0. Display the cost accounting document for each of the new postings. What is the difference between the posting to the real order and the posting to the statistical order?

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a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**

c) Enter your cell phone marketing brochure order in the *Or value(s)* field under the *Order Group* field.

d) Choose the *Execute (F8)* icon.

e) Double-click cost element *417000*.

f) In the *Select Report* dialog box, double-click *Orders: Actual Line Items*.

g) Choose *Environment → Accounting Documents*.

h) In the *List of Documents in Accounting* dialog box, double click on the *Controlling Document*.

Note:
Repeat the procedure for your Auto## order to analyze the differences.

Task 2

Repost spare parts costs from the IT Service cost center to your PC repair/maintenance order.

1. Use today's date and the screen variant Cost center/order/pers. no. Repost EUR 250 of spare parts costs from the IT Services cost center (4120) to your PC repair/maintenance order. The spare parts cost element is 404000. Save the document.

> Hint:
> If the *Set Controlling Area* dialog box appears, enter **1000** in the *Controlling Area* field.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Actual Postings* → *Manual Reposting of Costs* → *Enter*.

b) On the *Enter Manual Reposting of Primary Costs* screen, select *Cost center/order/pers. no.* in the *Scrn var.* field.

c) In the *Items* table, enter the following data:

Field Name or Data Type	Value
CCtr (old)	**4120**
Cost Elem.	**404000**
Amount	**250**
Order (new)	Your PC repair/maintenance order number

d) Choose *Posting* → *Post*.

e) Go back to the *SAP Easy Access* screen.

2. Check how the reposting has affected your PC repair/maintenance order.

Call up the Orders: Actual/Plan/Variance report for controlling area 1000 in the current period.

Display the actual line items for the spare parts cost element (404000).

Use the Secondary costs: Value settlement layout.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Information System* → *Reports for Internal Orders* → *Plan/Actual Comparisons* → *Orders: Actual/Plan/Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**

c) Enter your PC repair/maintenance order number in the *Or value(s)* field.

d) Choose *Execute*.

e) On the *Orders: Actual/Plan/Variance* screen, double-click cost element *404000*.

f) In the *Select Report* dialog box, double-click *Orders: Actual Line Items*.

g) On the *Display Actual Cost Line Items for Orders* screen, choose *Settings* → *Layout*.

h) In the *Choose layout* dialog box, double-click *Secondary costs: Value settlement*.

LESSON SUMMARY

You should now be able to:

- Work with postings in Management Accounting

Unit 9
Lesson 2

Working with Commitment Management

433

LESSON OVERVIEW

This lesson explains how to work with commitment management.

The instructor should create a purchase requisition, convert it into a purchase order (PO), and then post a goods receipt (GR). You should follow the results in a report.

Business Example

You want to use commitment management to see the costs on the order as early as possible, at the time of the purchase order (PO). For this reason, you require the following knowledge:

- An understanding of how to prepare commitment management

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Prepare commitment management

Commitment Management

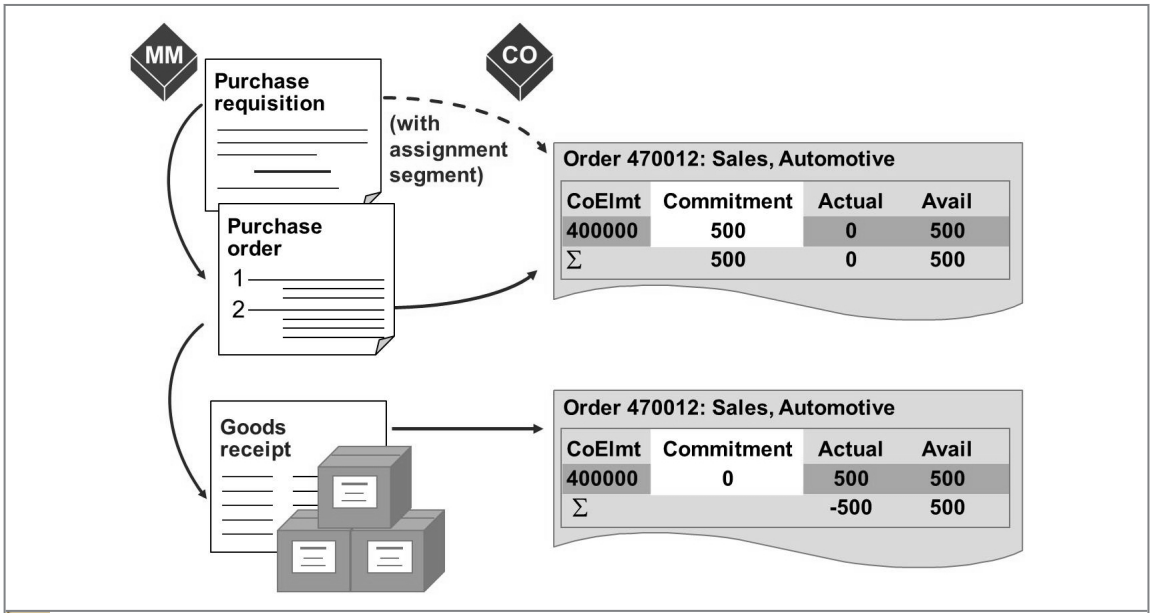

Figure 127: Commitments

A commitment identifies costs that will be incurred in the future for materials and services requested or ordered. By recording commitments as well as actual costs, you can compare funds that you have allocated to your planned or budgeted costs to determine funds availability.

You must activate commitment management both in the controlling area and in the order type to create commitment information on an order. The order status must allow the relevant business transaction.

You record commitments on your overhead orders by using certain materials management (MM) and Management Accounting transactions.

A commitment is recorded automatically when you assign an overhead order to a purchase requisition or PO line item.

You can generate a commitment manually by entering a funds commitment in Management Accounting. A funds commitment in the system represents costs that are pending but that have either not yet been entered in purchasing or the MM component is not in use.

The information system uses the following value types to identify commitments according to their origin:

- Purchase requisition
- Purchase order
- Funds commitment

Commitment Carryforward

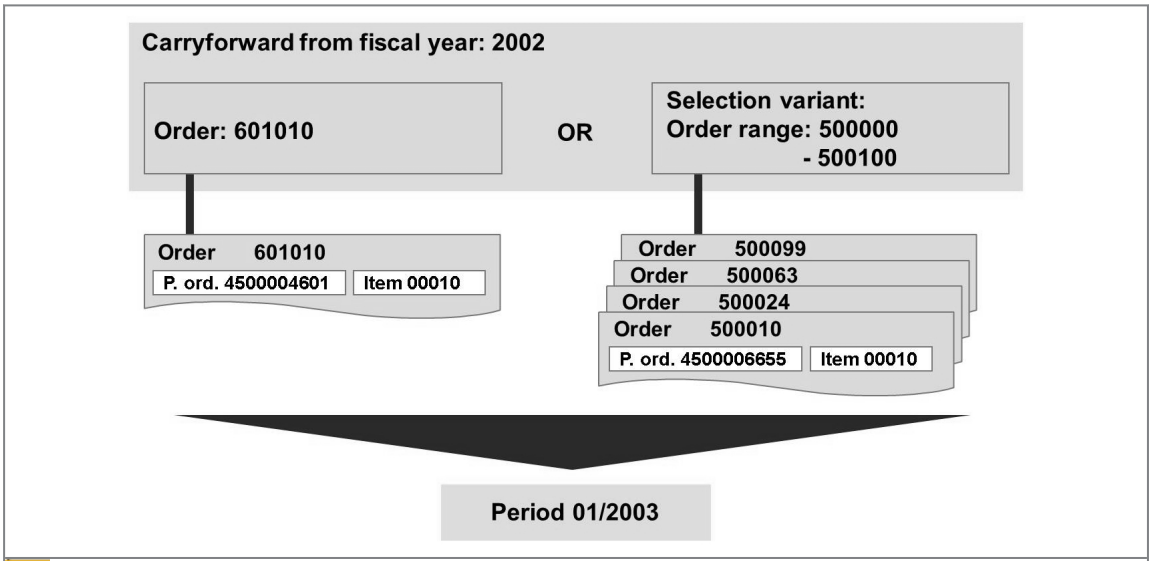

Figure 128: Commitment Carryforward

You can carry forward open commitment values into the first period of the next fiscal year as part of the year-end closing process.

For example, you have a PO item that is not due for delivery until December 28, of the current year. If the item is not shipped by the end of the current fiscal year, and the PO remains open, you can carry the commitment forward. The commitment is then posted into the first period of the following fiscal year.

For performance reasons, the documents being edited are not blocked for processing while you run the commitment carryforward. This can lead to update terminations if anyone in the system is processing orders from previous fiscal years in parallel to the carryforward. For this reason, do not process purchase orders from old fiscal years while the program is running.

How to Prepare Commitment Management

Demonstrate how to create and reduce commitments.

1. Set the corresponding indicators for the commitments in the controlling area.
   a) Maintain the controlling area in Customizing for *Controlling* under *General Controlling → Organization → Maintain Controlling Area*.
   b) In the *Choose Activity* dialog box, choose *Maintain Controlling Area*.
   c) On the *Change View "Basic data": Overview* screen, choose the row with *1000* in the *COAr* field.
   d) In the *Controlling area* pane, double click on *Activate components/control indicators*.
   e) On the *Change View "Activate components/control indicators": Details* screen, enter **1** **Components active** in the *Commit. Management* field.
2. Set the corresponding indicators for the commitments in order types.
   a) Define order types in Customizing for *Controlling* under *Internal Orders → Order Master Data → Define Order Types*.
   b) On the *Change View "Order Types": Overview* screen, double-click *Course Development* (CD).
   c) On the *Change View "Order Types": Details* screen, select the *Commit Management* checkbox.
   d) Choose Save.
3. Create a purchase requisition.
   a) On the *SAP Easy Access* screen, choose *Logistics → Materials Management → Purchasing → Purchase Requisition → Create*.
   b) On the *Create Purchase Requisition* screen, right-click and select *Expand Overview*.
   c) In the table, enter the following data:

Field Name or Data Type	Value
Account Assignment Ctg	**F**
Material	**M-05**
Quantity	**10**
Plant	**1000**
Stor. Loc.	**1000**
PGr	**001**

   d) Press ENTER.
   e) In the *Account Assignment* tab page, enter **1AC415** in the *Order* field.
   f) Choose *Save and write down the requisition number*.
4. Display commitment lines in the reports.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitments*.

b) On the *Orders: Actual/Plan/Commitments: Selection* screen, enter the following data:

Field Name or Data Type	Value
From Period	Current period
To Period	Next period
Order	**1AC415**

c) On the *Orders: Actual/Plan/Commitments* screen, double click on *410000* in the *Cost Elements* field.

d) In the *Select Report* dialog box, choose *Orders: Commitments Line Items*.

5. Create a PO.

a) On the *SAP Easy Access* screen, choose *Logistics → Materials Management → Purchasing → Purchase Order → Create → Vendor/Supplying Plant Known*.

b) On the *Create Purchase Order* screen, choose the *Document Overview On* pushbutton.

c) On the *Create Purchase Order* screen, choose the *Selection Variant* pushbutton and choose *Purchase Requisition*.

d) On the *Purchase Requisitions* screen, enter your requisition number in the *Purchase Requisition Number* field.

e) Choose *Execute*.

f) Using drag and drop, move your *Purchase Requisition* from the *Document Overview* pane to the *Shopping Cart*.

g) On the *Create Purchase Order* screen, enter **1000** in the *Vendor* field.

h) On the *Org. Data* tab page, enter the following data:

Field Name or Data Type	Value
Purch. Organization	**1000**
Purchasing Group	**001**
Company Code	**1000**

i) Press ENTER.

j) Choose the *Account Assignments* tab page, verify that your order is entered and choose *Save*. Write down the number of your PO.

6. Display commitment lines in the reports after you create the purchase order.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitments* .

b) Choose *Execute*.

c) On the *Orders: Actual/Plan/Commitments* screen, analyze the commitments for cost element *410000* for order *1AC415*.

7. Create a GR against the PO.

a) On the *SAP Easy Access* screen, choose *Logistics → Materials Management → Inventory Management → Goods Movement → Goods Receipt → For Purchase Order → PO Number Known*.

b) On the *Goods Receipt Purchase Order* screen, enter the PO number created in the previous step in the *Purchase Order* field.

c) Press ENTER.

d) On the *Goods Receipt Purchase Order ###* screen, enter **10** in the *Qty In UnE* field.

e) Select the *OK* and *Item OK checkboxes*.

f) Choose *Post*.

8. Analyze and display the report and the commitments created.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitments*.

b) On the *Orders: Actual/Plan/Commitments: Selection* screen, choose *Execute*.

c) On the *Orders: Actual/Plan/Commitments* screen, analyze the result in the report.

Unit 9
Exercise 38

Prepare Commitment Management

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Business Example

You will post a PO and GR in MM for your marketing brochure order, which will enable you to gain insight into commitment management.

Task 1

Create a commitment for your marketing brochure order by generating a PO.

1. Create a PO for Marketing Brochure Printing Services. These services will be charged to an order (account assignment category F). Vendor 1000 will do the printing. The purchasing organization is 1000, the purchasing group 000, and the plant 1000. You need to order 50 hours of printing, at a cost of EUR 50 per hour. The material group is 00706 (miscellaneous services) and the delivery date is today's date. Debit your marketing brochure order using cost element 417000. Save your PO and record the document number.
2. Check the commitment that has been recorded for your marketing brochure order. Call up the Orders: Actual/Plan/Commitments report for controlling area 1000 in the current period. Execute the report for your marketing brochure order.

Hint:
The report consists of multiple pages. Scroll up and down to view the entire report.

Task 2

Review the effect of a GR transaction on your PO.

1. Post a GR for the PO generated in the previous exercise. Save your GR and make a note of the document number.
2. Review the effect of the GR on your marketing brochure order. Call up the Orders: Actual/Plan/Commitments report for controlling area Europe (1000) in the current period, the current fiscal year, and the plan version 0.
3. Display the original logistics document for the actual posting from cost element 417000. Which document is displayed? How can you display other documents associated with this posting?

Task 3

Define which business events can debit overhead cost orders.

1. List the business transactions, including the source applications, which result in a commitment to an overhead order.

2. List the business transactions, including the source applications, which result in an actual posting to an overhead cost order.

Unit 9
Solution 38

437

Prepare Commitment Management

Business Example

You will post a PO and GR in MM for your marketing brochure order, which will enable you to gain insight into commitment management.

Task 1

Create a commitment for your marketing brochure order by generating a PO.

1. Create a PO for Marketing Brochure Printing Services. These services will be charged to an order (account assignment category F). Vendor 1000 will do the printing. The purchasing organization is 1000, the purchasing group 000, and the plant 1000. You need to order 50 hours of printing, at a cost of EUR 50 per hour. The material group is 00706 (miscellaneous services) and the delivery date is today's date. Debit your marketing brochure order using cost element 417000. Save your PO and record the document number.

   a) On the *SAP Easy Access* screen, choose *Logistics* → *Materials Management* → *Purchasing* → *Purchase Order* → *Create* → *Vendor/Supplying Plant Known*.

   b) On the *Create Purchase Order* screen, enter **1000** in the *Vendor* field and press ENTER.

   c) On the *Org. Data* tab page, enter the following data:

Field Name or Data Type	Value
Purch. Org.	**1000**
Purch. Group	**000**
Company Code	**1000**

   d) Choose the *Expand Items* pushbutton.

   e) On the *Create Purchase Order* screen, enter the following data:

Field Name or Data Type	Value
AcctAss. Cat.	**F**
Short Text	**Printing services**
PO Quantity	**50**
OUn	**H**
Deliv. Date	Current date
Net Price	**50**

Field Name or Data Type	Value
Currency	**EUR**
Matl Group	**00706**
Plnt	**1000**

f) Press ENTER.

g) On the *Account Assignment* tab page, enter the following data:

Field Name or Data Type	Value
G/L Account	**417000**
Order	Order number for your marketing brochure

h) Press ENTER.

i) Choose *Save*.

Note:
Make a note of the PO number.

2. Check the commitment that has been recorded for your marketing brochure order. Call up the Orders: Actual/Plan/Commitments report for controlling area 1000 in the current period. Execute the report for your marketing brochure order.

Hint:
The report consists of multiple pages. Scroll up and down to view the entire report.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitments*.

b) On the *Orders: Actual/Plan/Commitments: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Or value(s)	Order number for your marketing brochure

c) Choose *Execute*.

Task 2
Review the effect of a GR transaction on your PO.

1. Post a GR for the PO generated in the previous exercise. Save your GR and make a note of the document number.
   a) On the *SAP Easy Access* screen, choose *Logistics → Materials Management → Inventory Management → Goods Movement → Goods Receipt → For Purchase Order → PO Number Known*.
   b) On the *Goods Receipt Purchase Order* screen, enter your PO number in the *Purchase Order* field.
   c) Choose *Execute*.
   d) On the *Goods Receipt Purchase Order* screen, select the *Item OK* checkbox.
   e) Choose the *Check* pushbutton.
   f) Choose the *Post* pushbutton.
2. Review the effect of the GR on your marketing brochure order. Call up the Orders: Actual/Plan/Commitments report for controlling area Europe (1000) in the current period, the current fiscal year, and the plan version 0.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitments*.
   b) On the *Orders: Actual/Plan/Commitments: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Year	Current year
From Period	Current period
To Period	Current period
Plan Version	**0**
Or value(s)	Order number for your marketing brochure

   c) Choose *Execute*. *Do not leave the report*.
3. Display the original logistics document for the actual posting from cost element 417000. Which document is displayed? How can you display other documents associated with this posting?

---

   a) On the *Orders: Actual/Plan/Commitments* screen, choose the *Call up report* pushbutton.
   b) In the *Select Report* dialog box, choose *Orders: Actual Line Items*.

c) Double-click the line items from Logistics (2,500).

d) The system displays the material document (GR) document. You can also view other documents by choosing the FI Documents icon (choose the Document Info tab page).

Task 3

Define which business events can debit overhead cost orders.

1. List the business transactions, including the source applications, which result in a commitment to an overhead order.

---

a) Purchase Requisition and PO (MM)
Funds Reservation (CO)

2. List the business transactions, including the source applications, which result in an actual posting to an overhead cost order.

---

a) Invoices and G/L Account Postings (FI)
Goods Movements (MM)
Internal Activities and Repostings (CO)

LESSON SUMMARY

You should now be able to:

- Prepare commitment management

Learning Assessment

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1. Orders are updated by event-based postings from different SAP application components.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

2. In Financial Accounting (FI), you can assign real postings of primary costs, such as for external services and deliveries to a:

   Choose the correct answer.

   - ☐ **A** Real overhead order
   - ☐ **B** Purchase order (PO)
   - ☐ **C** External order
   - ☐ **D** Statistical order

3. You can specify a cost center when you post actual costs to a real order. In this case, the cost center receives a statistical posting of the actual costs.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

4. Identify some of the event-based allocations to an overhead order.

   Choose the correct answers.

   - ☐ **A** Repost line items
   - ☐ **B** Direct activity allocation
   - ☐ **C** Repost direct activity allocation
   - ☐ **D** Repost goods receipts

5. A commitment identifies _____, which will be realized in the future for materials and services requested or ordered.

   Choose the correct answer.

   - ☐ A information
   - ☐ B costs
   - ☐ C funds
   - ☐ D revenue

6. You must activate commitment management in the controlling area and in the order type to create commitment information on an order.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

7. You can generate a commitment manually by entering a funds commitment in Management Accounting.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

Learning Assessment - Answers

445

1. Orders are updated by event-based postings from different SAP application components.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. In Financial Accounting (FI), you can assign real postings of primary costs, such as for external services and deliveries to a:

   Choose the correct answer.

   [X] A Real overhead order

   [ ] B Purchase order (PO)

   [ ] C External order

   [ ] D Statistical order

3. You can specify a cost center when you post actual costs to a real order. In this case, the cost center receives a statistical posting of the actual costs.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

4. Identify some of the event-based allocations to an overhead order.

   Choose the correct answers.

   [X] A Repost line items

   [X] B Direct activity allocation

   [X] C Repost direct activity allocation

   [ ] D Repost goods receipts

5. A commitment identifies _____, which will be realized in the future for materials and services requested or ordered.

   Choose the correct answer.

   - [ ] A information
   - [x] B costs
   - [ ] C funds
   - [ ] D revenue

6. You must activate commitment management in the controlling area and in the order type to create commitment information on an order.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

7. You can generate a commitment manually by entering a funds commitment in Management Accounting.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

UNIT 10 Period-end Closing

UNIT OBJECTIVES

- Work with the overhead costing sheet configuration
- Set up settlement profiles and rules
- Evaluate allocation structures
- Use source structures
- Use the PA transfer structure
- Work with the automatic generation of settlement rules
- Work with hierarchical settlements

Unit 10
Lesson 1

Evaluating Periodic Debit Postings

448

LESSON OVERVIEW
This lesson explains how to evaluate periodic debit postings.

Demonstrate how to define and use the overhead costing sheet and confirm which periodic actual postings make debits on the orders.

Business Example

You must include overhead orders in period-end closing. You must decide whether you should apply surcharges when overhead costs are passed on and, if so, how they should be calculated. For this reason, you require the following knowledge:

- An understanding of how to describe transactions in the period-end closing that can lead to debit postings on the orders
- An understanding of how to define and use the overhead costing sheet
- An understanding of how to post overheads to internal orders and understand the results in the information system

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Work with the overhead costing sheet configuration

Overhead Costing Sheet Configuration

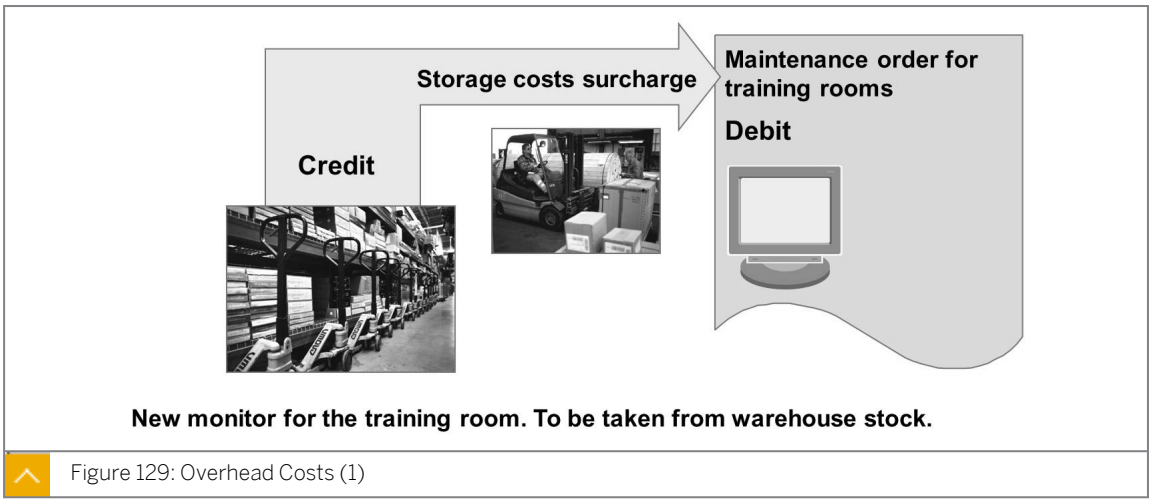

Figure 129: Overhead Costs (1)

Overhead costing allows you to allocate overhead costs to the appropriate objects by applying a percentage or quantity-based fixed amount to a specified cost base. Overhead

application is based on primary cost elements that you can post directly to the order. In the manufacturing industry, for example, the primary cost elements are usually labor and material costs.

You can apply overhead costs to both planned and actual costs or apply overhead costs based on commitment data. For testing and forecasting purposes, you can simulate overhead cost calculations; but, you cannot update the data in the database. The results of the calculations are displayed as statistics and any errors are recorded in an error log. You can print out both the statistics and the error log.

The overhead costing sheet contains the rules for applying overhead costs.

Overhead Costs

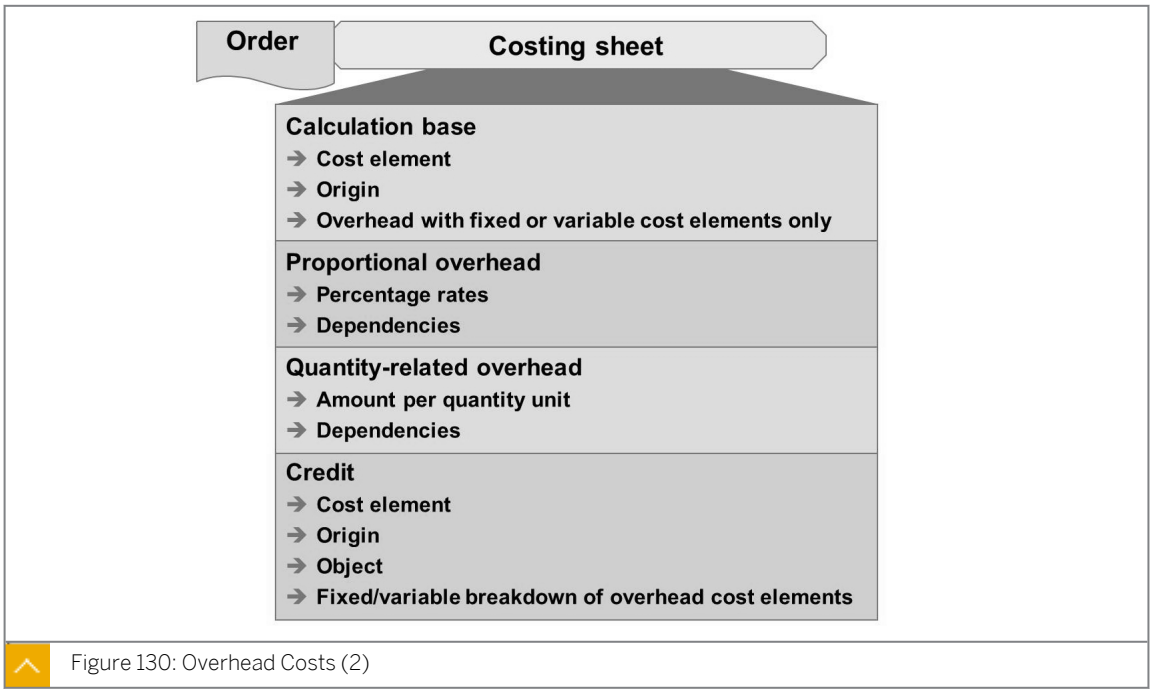

Figure 130: Overhead Costs (2)

The overhead costing sheet combines three central elements that are used to calculate overhead costs. These elements are calculation base, overhead rate, and credit.

The calculation base specifies the cost element base to which you apply overhead, such as, the material cost elements. You can further restrict the base by identifying the origin of the cost elements. The origin field subdivides the cost element by material.

The overhead amount allows you to define the overhead to be applied by using any of the following approaches:

- In the percentage overhead approach, you identify the base cost elements and apply the overhead percentage to the costs posted to these cost elements. The system adds the calculated cost as overhead.
- In the quantity-based overhead approach, you specify the overhead cost to be applied for every quantity unit posted to the calculation base cost elements. In this approach, you must record the units of measure in Management Accounting.

Dependencies allow you to differentiate overhead rates or amounts by plant, company code, profit center, responsible cost center, order type, or other criteria.

The overhead type determines whether the overhead calculation is for actual, plan, or commitment data.

The credit key defines the object (cost center or internal order) that is credited to offset the debit to your overhead order. You also specify the cost element that must be used to post the overheads.

Other Periodic Postings

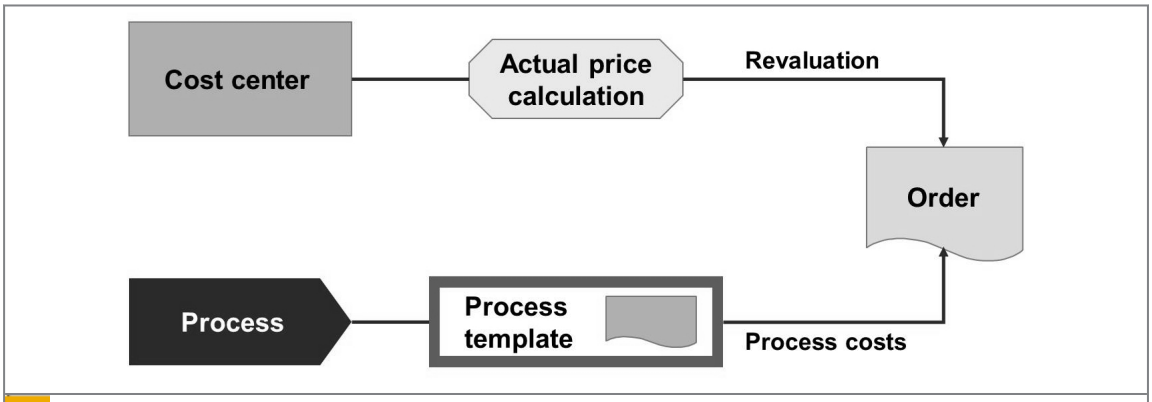

Figure 131: Other Periodic Postings

Overhead orders can be the receivers of cost center activity allocations. In a cost center activity allocation, you enter the activity quantity in the transaction and then calculate cost using the plan price or a manual actual price. Revaluation allows you to revaluate cost center activity allocations based on an automatically generated calculation of actual price.

You can Use Activity-Based Costing (CO-OM-ABC) to allocate the costs from business processes to overhead orders. The allocation is defined by a process template developed in CO-OM-ABC.

Debit Using Periodic Cost Allocation

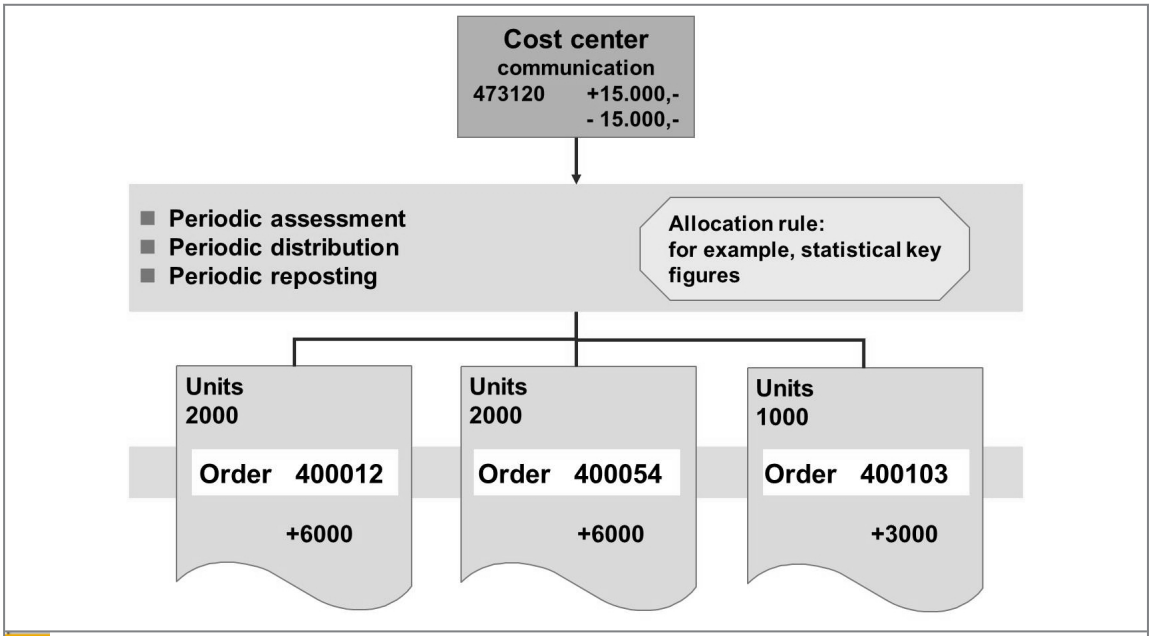

Figure 132: Debit Using Periodic Cost Allocation

To minimize the number of postings in Financial Accounting, collect the primary postings, such as, telephone costs, on a clearing cost center or on an order. Then allocate the costs,

with a user-defined key, to the appropriate objects in Management Accounting, such as, an overhead cost order at period-end closing.

The system records the line items for both the sender and receiver in order to document the allocations exactly. You can reverse periodic allocations and repeat them as often as desired.

How to Use an Overhead Costing Sheet

Demonstrate how you will calculate the overhead on internal orders.

1. Define calculation base.
   a) Define calculation bases referring to cost element and origin in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Costing Sheet: Components → Define Calculation Bases Referring to Cost Element and Origin*.
   b) On the *Change View "Calculation base": Overview* screen, choose the row with *B000* in the *Base* field.
   c) Double-click *Details* in the *Dialog Structure* pane.
   d) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.
   e) On the *Change View "Details": Overview* screen, display the row with cost center elements *400000* to *419999* for *Calculation Base B000*.
2. Define the percentage overhead rates.
   a) Define the percentage overhead rates in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Costing Sheet: Components → Define Percentage Overhead Rates*.
   b) On the *Change View "Percentage overhead": Overview* screen, choose the *New Entries* pushbutton.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
O/H Rate	**0001**
Name	*AC415*
Dependency	**D050**

   d) Press ENTER.
   e) Choose the row with *0001* in the *O/H rate* field.
   f) Choose *Details* in the *Dialog Structure* dialog box.
   g) On the *Change View "Details": Overview* screen, choose the *New Entries* pushbutton.
   h) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Valid from	**01.01.1999**
To	**31.12.9999**

Field Name or Data Type	Value
CO Area	**1000**
Ovrhd type	**1**
Order Type	**CD**
Percentage	**10**

i) Choose *Save*.

j) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Valid from	**01.01.1999**
To	**31.12.9999**
CO Area	**1000**
Ovrhd type	**2**
Order Type	**0100**
Percentage	**10**

k) Choose *Save*.

3. Define the credits.

a) Define credits in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Costing Sheet: Components → Define Credits*.

b) On the *Change View "Credit": Overview* screen, choose the *New Entries* pushbutton.

c) On the *New Entries: Overview of Added Entries* screen, enter **C01** in the *Credit* field. Press ENTER.

d) Choose the row with *C01* in the *Credit* field. If it doesn't exist, create it with name *Order*.

e) In the *Dialog Structure* pane, choose *Details*.

f) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.

g) On the *Change View "Details": Overview* screen, choose the *New Entries* pushbutton.

h) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Valid to	**31.12.9999**
Cost Elem	**655110**
Fxd%	**41**
Cost Center	**4130**

i) Choose *Save*.

4. Add a new costing sheet.
   a) Maintain costing sheets in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Maintain Calculation Procedures*.
   b) On the *Change View "Costing sheets": Overview* screen, choose the *New Entries* pushbutton.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Costing Sheet	**A00010**
Description	**Internal Orders**

   d) Choose the row with *Costing Sheet A00010*.
   e) In the *Dialog Structure* pane, choose *Costing sheet rows*.
   f) On the *Change View "Costing sheet rows": Overview* screen, choose the *New Entries* pushbutton.
   g) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Row	Base	Overhead rate	Description	From	To Row	Credit
010	**B001**					
020		**0001**		**010**	**010**	**C01**
030			**Total**	**010**	**020**	

   h) Choose *Save*.
5. Change the order created previously.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Function → Order → Change*.
   b) On the *Change Internal Order: Initial* screen, enter **1AC415** in the *Order* field.
   c) Choose *Enter*.
   d) On the *Prd-end closing* tab page of the *Change Internal Order: Master data* screen, enter **A00010** in the *Costing Sheet* field.
   e) Choose *Save* (if you receive a warning message press ENTER to ignore it).
6. Display the report for the order created.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance*.
   b) On the *Orders: Actual/Plan/Variance: Selection screen*, enter **1AC415** in the *Or value(s)* field.
   c) Choose *Execute*.
   d) On the *Orders: Actual/Plan/Variance* screen, choose the *Call up report* pushbutton.

e) In the *Select Report* dialog box, choose *Master Data List for Orders*.

f) Show the entry for the costing sheet. Go back to the *SAP Easy Access* Screen.

7. Review the result for the actual overhead calculated.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Period-End Closing → Single Functions → Overhead Rates → Actuals: Individual Processing*.

b) On the *Actual Overhead Calculation: Order* screen, enter the following data:

Field Name or Data Type	Value
Order	**1AC415**
Period	Current Period
Fiscal Year	Current year

c) Select the *Dialog display* and deselect the *Test Run* checkbox.

d) Choose *Execute*.

e) On the *Actual Overhead Calculation: Order Basic list* screen, review the actual overhead calculated.

8. Execute order report after overhead calculation.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter cost element **655110** in the *Or value(s)* field.

c) Choose *Execute*.

9. Check the credit in the cost center.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Center: Actual/Plan/Variance*.

b) On the *Cost Center: Actual/Plan/Variance: Selection* screen, enter **4130** in the *Or value(s)* field.

c) Choose *Execute*.

Unit 10
Exercise 39

Use the Overhead Costing Sheet

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Business Example

Overhead for storage costs is to be debited from the marketing brochure order. To accomplish this, configure the overhead structure and assign the structure to the order. This will then enable you to determine an overhead rate for your order.

Configure an overhead costing sheet and calculate the overhead surcharge.

Task 1

Create an overhead structure to determine the overhead for storage costs at 10% of the material costs and assign the structure to your marketing brochure order.

1. Create a base X## for the overhead calculation. Name the base Grp ## OH Base. Define the base for controlling area 1000. Include the cost element range 400000 through 419999 in the base. Save your base.
2. Create an actual percentage surcharge Y## for the overhead calculation. Name the surcharge Grp ## OH Rate and use dependency D000. The rate of 10% should be valid for actual overhead calculations in controlling area 1000 for the current fiscal year. Save your overhead rate.
3. Create a credit key Z## for the overhead calculation. Name the credit key Grp ## OH Credit. Define the credit key for controlling area 1000. The data is valid through the end of the current fiscal year and 100% of the overhead is fixed cost. The cost element used for the overhead posting is 655110 (Overhead Surcharge – Other Materials) and the credit object is the warehouse cost center 4130.

   Save your entries.
4. Create a costing sheet XYZ## to define the overhead calculation. Name the costing sheet OH Costing Sheet ##. The Assign base X##, which you created in the previous exercise, to the first row (row 10). The overhead rate Y## created in step 2 and the credit key Z## created in step 3 should be assigned to the second row (row 20). Remember to reference your second row to your first row and to carry out a check for errors. Save your costing sheet.
5. Assign the overhead costing sheet XYZ## to your marketing brochure order (in the period-end closing view in the master record).

Task 2

Calculate the actual overhead for your marketing brochure order and review the posting.

1. Review the costs in the marketing brochure order before calculating the overhead. Call up the Orders: Actual/Plan/Variance report for your marketing brochure order in controlling area 1000 in the current period. What are the total costs on your order?

2. Calculate the actual overhead for your order for the current period and current fiscal year. Run it in Test and select Dialog display. What is the overhead applicable to your order?

3. Calculate the actual overhead in a real production run. Deactivate the Test run box.

4. Once the overhead posts, review the costs for your marketing brochure order. Call up the Orders: Actual/Plan/Variance report for your marketing brochure order for the current period. What are the total costs on your order?

Note:
There should be a difference between the original amount (refer previous exercise) and the current total amount. This difference should be the same as the amount recorded in the exercise. If not, check whether you ran the calculation in production mode or test mode (refer previous exercise). The amounts will only be updated correctly in production mode.

Use the Overhead Costing Sheet

455

Business Example

Overhead for storage costs is to be debited from the marketing brochure order. To accomplish this, configure the overhead structure and assign the structure to the order. This will then enable you to determine an overhead rate for your order.

Configure an overhead costing sheet and calculate the overhead surcharge.

Task 1

Create an overhead structure to determine the overhead for storage costs at 10% of the material costs and assign the structure to your marketing brochure order.

1. Create a base X## for the overhead calculation. Name the base Grp ## OH Base. Define the base for controlling area 1000. Include the cost element range 400000 through 419999 in the base. Save your base.
   a) Define calculation bases referring to cost element and origin in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Costing Sheet: Components → Define Calculation Bases Referring to Cost Element and Origin*.
   b) On the *Change View "Calculation base": Overview* screen, choose *Edit → New Entries*.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data in the *Calculation base* pane:

Field Name or Data Type	Value
Base	**X##**
Name	**Grp## OH Base**

   d) Press ENTER.
   e) In the *Calculation base* pane, choose the row with *X##* in the *base* filed.
   f) Choose *Details* in the *Dialog Structure* pane.
   g) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.
   h) Press ENTER.
   i) On the *Change View "Details": Overview* screen, choose *Edit → New Entries*.
   j) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
From CElem	**400000**

Field Name or Data Type	Value
To CstElem	**419999**

k) Choose *Save*.

2. Create an actual percentage surcharge Y## for the overhead calculation. Name the surcharge Grp ## OH Rate and use dependency D000. The rate of 10% should be valid for actual overhead calculations in controlling area 1000 for the current fiscal year. Save your overhead rate.

a) Define percentage overhead rates in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Costing Sheet: Components → Define Percentage Overhead Rates*.

b) On the *Change View "Percentage overhead": Overview* screen, choose *Edit → New Entries*.

c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Base	**Y##**
Name	**Grp## OH Rate**
Dependency	**1000**

d) Press ENTER.

e) In the *Percentage overhead* pane, choose the row with the *Y##* in the *O/H rate* field.

f) In the *Dialog Structure* pane, choose *Details*.

g) On the *Change View "Details ": Overview* screen, choose *Edit → New Entries*.

h) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Valid from	Current fiscal year
To	End of current fiscal year
CO Area	**1000**
Ovrhd type	**1**
Percentage	**10**

i) Choose *Save*.

3. Create a credit key Z## for the overhead calculation. Name the credit key Grp ## OH Credit. Define the credit key for controlling area 1000. The data is valid through the end of the current fiscal year and 100% of the overhead is fixed cost. The cost element used for the overhead posting is 655110 (Overhead Surcharge – Other Materials) and the credit object is the warehouse cost center 4130.

Save your entries.

a) Define credits in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Costing Sheet: Components → Define Credits*.

b) On the *Change View "Credit": Overview* screen, choose *Edit → New Entries*.

c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Credit	**Z##**
Name	**Grp## OH Credit**

d) Press ENTER.

e) In the *Credit* pane, choose the row with *Z##* in the *Credit* field.

f) In the *Dialog Structure* pane, choose *Details*.

g) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.

h) On the *Change View "Details": Overview* screen, choose *Edit → New Entries*.

i) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Valid to	End of current fiscal year
Cost Elem	**655110**
Fxd%	**100**
Cost Center	**4130**

j) Choose Save.

4. Create a costing sheet XYZ## to define the overhead calculation. Name the costing sheet OH Costing Sheet ##. The Assign base X##, which you created in the previous exercise, to the first row (row 10). The overhead rate Y## created in step 2 and the credit key Z## created in step 3 should be assigned to the second row (row 20). Remember to reference your second row to your first row and to carry out a check for errors. Save your costing sheet.

a) Maintain calculation procedures in Customizing for *Controlling* under *Internal Orders → Actual Postings → Overhead Rates → Maintain Calculation Procedures*.

b) On the *Change View "Costing Sheet": Overview* screen, choose *Edit → New Entries*.

c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Costing Sheet	**XYZ##**
Description	**OH ##**

d) Press ENTER.

e) In the *Costing Sheets* pane, choose the row with *XYZ##* in the *Costing sheet* field.

f) In the *Dialog Structure* pane, choose *Costing sheet rows*.

g) On the *Change View "Costing sheet rows": Overview* screen, enter **X10** in the *Base* field for row *10*.

h) Enter the following data for row *20*:

Field Name or Data Type	Value
Overhead rate	**Y10**
From	**10**
To Row	**10**
Credit	**Z10**

i) Choose *Save*.

5. Assign the overhead costing sheet XYZ## to your marketing brochure order (in the period-end closing view in the master record).

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Change*.

b) On the *Create Internal Order* screen, enter your marketing brochure order in the *Order* field.

c) Press ENTER.

d) On the *Create Internal Order: Master Data* screen, enter **XYZ##** in the *Costing Sheet* field on the *Prd-end closing* tab page.

e) Choose *Save*.

Task 2

Calculate the actual overhead for your marketing brochure order and review the posting.

1. Review the costs in the marketing brochure order before calculating the overhead. Call up the Orders: Actual/Plan/Variance report for your marketing brochure order in controlling area 1000 in the current period. What are the total costs on your order?

---

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Area	Current fiscal year
From Period	Current period

Field Name or Data Type	Value
To Period	Current period
Plan version	0
Or value(s)	Your marketing brochure order

c) Choose *Execute*.

2. Calculate the actual overhead for your order for the current period and current fiscal year. Run it in Test and select Dialog display. What is the overhead applicable to your order?

---

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Overhead Rates → Actuals: Individual Processing*.

b) On the *Actual Overhead Calculation: Order* screen, enter the following data:

Field Name or Data Type	Value
Order	Your marketing brochure order
Period	Current period
Fiscal Year	Current fiscal year

c) Select the *Test Run* and *Dialog display* checkboxes.

d) Choose *Execute*.

e) Go back to the *SAP Easy Access* screen.

3. Calculate the actual overhead in a real production run. Deactivate the Test run box.

---

a) On the *Actual Overhead Calculation: Order* screen, deselect the *Test Run* checkbox.

b) Choose *Execute*.

4. Once the overhead posts, review the costs for your marketing brochure order. Call up the Orders: Actual/Plan/Variance report for your marketing brochure order for the current period. What are the total costs on your order?

---

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Area	Current fiscal year
From Period	Current period
To Period	Current period
Plan version	**0**
Or value(s)	Your marketing brochure order

c) Choose *Execute*.

Note:
There should be a difference between the original amount (refer previous exercise) and the current total amount. This difference should be the same as the amount recorded in the exercise. If not, check whether you ran the calculation in production mode or test mode (refer previous exercise). The amounts will only be updated correctly in production mode.

LESSON SUMMARY

You should now be able to:

- Work with the overhead costing sheet configuration

Unit 10
Lesson 2

Periodic Credit Postings with Settlement

462

LESSON OVERVIEW

This lesson explains how to evaluate periodic credit postings.

Explain periodic settlement and then explain the different settlement methods. Present detailed analysis of allocation, source, and Profitability Analysis (PA) transfer structures.

Business Example

An order is primarily a cost collector, that is, it collects costs and allocates them to other objects. There are various options for allocating costs. You should check which procedure would be most feasible and appropriate for your company scenario. For this reason, you require the following knowledge:

- An understanding of how to credit orders by using periodic reposting
- An understanding of how to distinguish between and use the various settlement options
- An understanding of how to enter settlement rules
- An understanding of how to define and use the allocation, source, and Profitability Analysis (PA) transfer structures
- An understanding of how to analyze the results of the settlement using special reports

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Set up settlement profiles and rules
- Evaluate allocation structures

Settlement Profiles and Rules

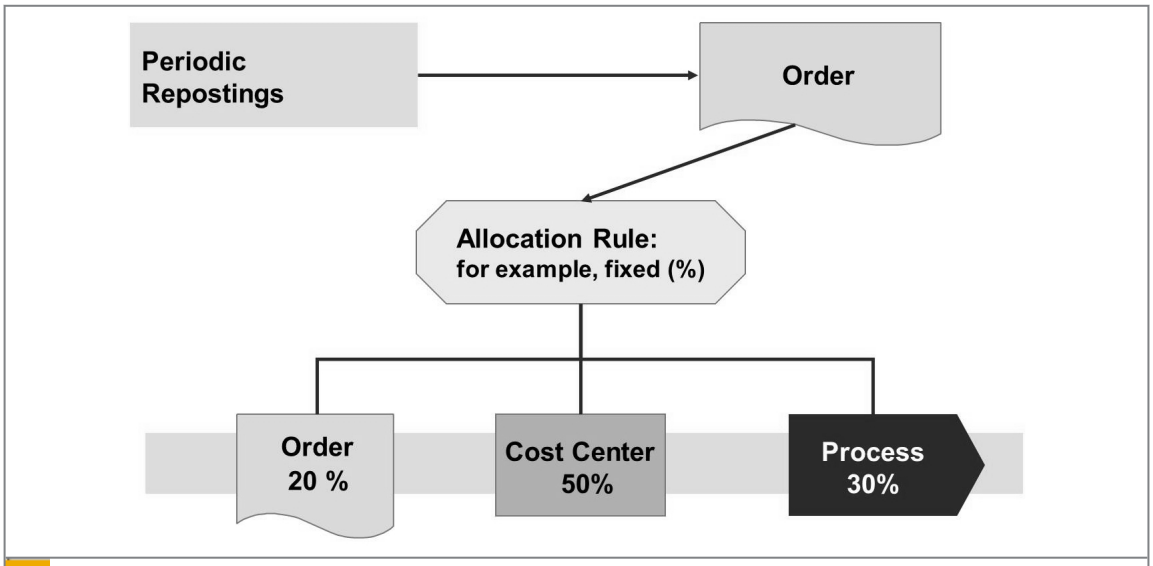

Figure 133: Crediting Orders Through Periodic Reposting

You can credit an order during a periodic reposting. To do this, you define the order in a segment of its life cycle as a sender which you can credit, debiting various different receiver object types.

You define how the order is credited by using one of the flexible allocation rules that are available. As illustrated in the figure, crediting an order using fixed percentages is just one of the options available.

Settlement – Overview

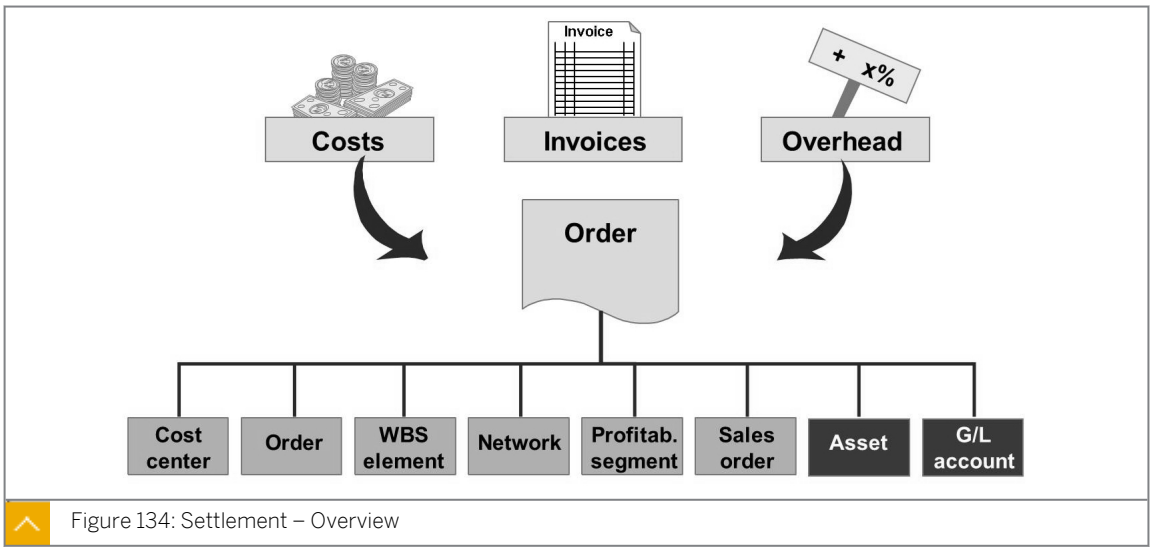

Figure 134: Settlement – Overview

You use overhead orders as an interim collector of costs and as an aid to the planning, monitoring, and reporting processes. When the task is complete, the costs are passed on to their final destination, such as, cost centers, Work Breakdown Structure (WBS) elements, and profitability segments. This process is called settlement.

In settlement, you allocate some or all of the costs posted to an order to one or more receivers. The system automatically generates the offset postings that credits the order. You can process settlement for individual orders or collectively for a group of orders.

The costs gathered on an order can be settled on a variety of account assignment objects, as illustrated in the figure. Settlement to an asset or General Ledger (G/L) account is an external settlement, because Financial Accounting is updated by the settlement. Settlement to one of the remaining objects is an internal settlement in Management Accounting.

You optionally settle statistically to a cost center, statistical order, or statistical WBS element in addition to the actual receivers.

Order settlement is not mandatory. The orders can remain debited without ever settling the costs.

Order Settlement Definition

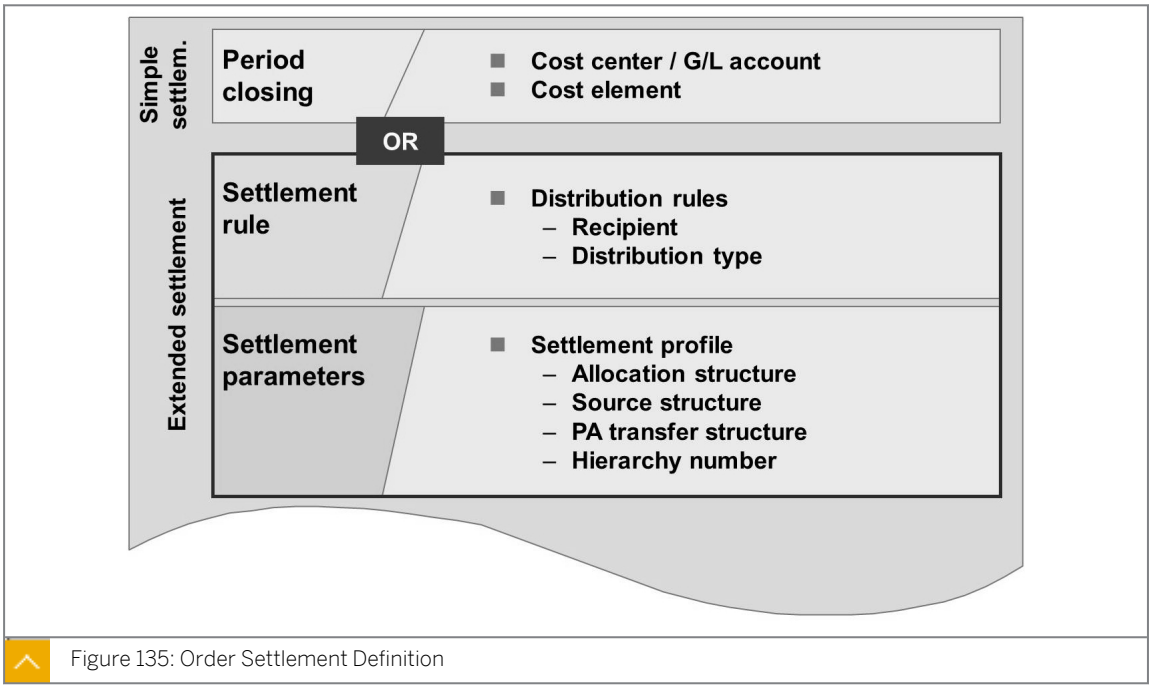

Figure 135: Order Settlement Definition

Before you can settle an order, you must specify where you want to post the costs.

You define the settlement with any of the following procedures:

- Basic settlement

  Basic settlement allows you to settle 100% of the costs to one cost center or to one G/L account under one cost element. You enter the data in period-end closing on the order master record.

- Extended settlement

  Extended settlement allows you to create your own settlement rules in the order master record. These settlement rules can be used to:

  - Settle costs to one or more receivers and allow a wide range of receivers, such as, WBS elements, sales orders, and profitability segments.
  - Specify how the costs are to be split (distribution rules).

In extended settlement, you control the settlement process using assignments in the settlement parameters on the order master record. These parameters include the settlement profile, settlement structure, PA transfer structure, and so on. The settlement profile, which specifies the default values for the other parameters, is derived from the order type. The individual settlement parameters can then be changed on the order master record.

You specify a settlement profile in the master record even if you are using basic settlement. You must specify which receiver object types are to be permitted.

Settlement – Parameters in Customizing

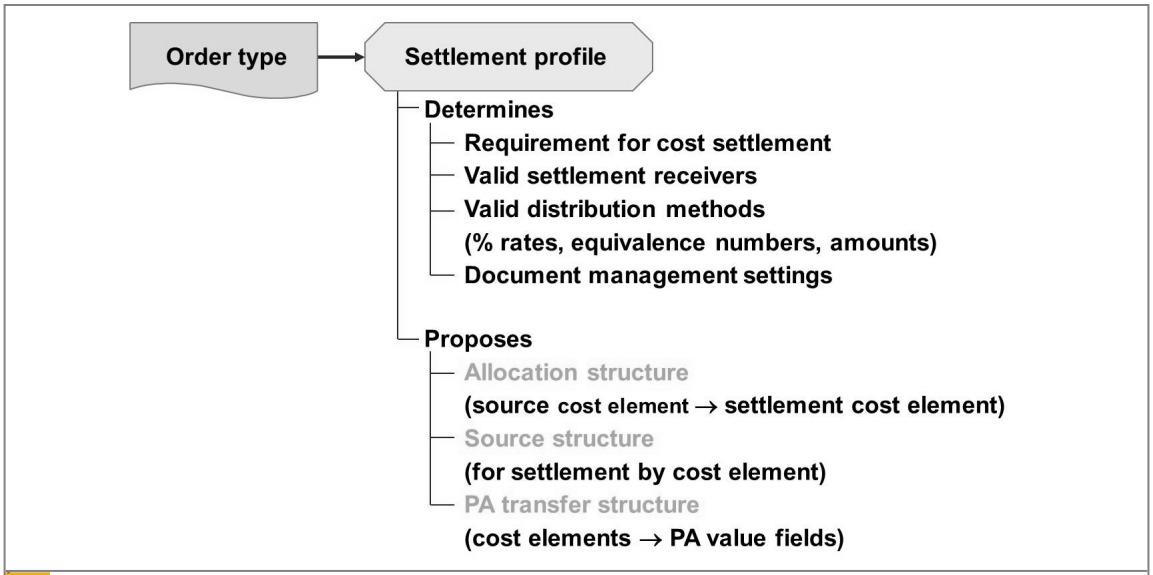

Figure 136: Settlement – Parameters in Customizing

The central settlement control parameter is the settlement profile. Enter the settlement profile in the order type to ensure that the order master record contains the correct default values.

The settlement profile defines the following settings:

- The settlement profile determines whether settlement is required
- The settlement profile specifies valid settlement receivers and proposes these in the order master record (such as cost center) for the receiver
- The settlement profile sets settlement indicators, including the valid methods for apportioning costs
- The settlement profile defines document management parameters
- The settlement profile identifies the default values for the other settlement parameters on the order master record, specifically, the settlement structure, PA transfer structure, and the source structure.

The allocation structure controls how original cost elements are assigned to settlement cost elements. You also have the option of settling by using the original cost element which also exists.

The PA transfer structure controls how cost elements are assigned to value fields in costing-based PA. Use the PA transfer structure only if you settle internal orders directly to PA.

The source structure controls settlement to different receivers depending on the original cost elements that were posted to the order.

Settlement – Maintain Settlement Rule

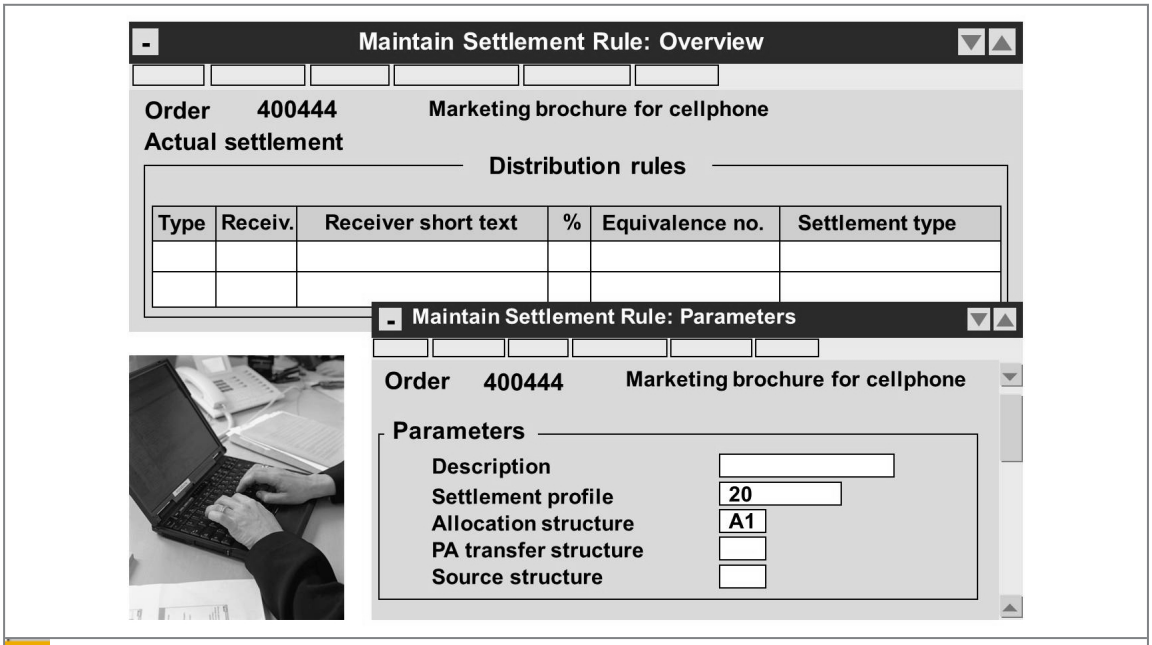

Figure 137: Maintain Settlement Rule

You enter the distribution rules in the settlement rule overview screen.

The distribution rule specifies which portion of the order costs should be settled to which receiver. Each line in the distribution table defines the allocation to a particular receiver.

You allocate costs to the receivers based on one of the following parameters:

- Percentage
- Equivalence number
- Fixed amounts

The SAP system ensures that you cannot create a rule containing an amount, as well as, an equivalence number or a percentage. You can change the distribution rules within a settlement rule only if you assign different validity periods to them.

The following settlement types are defined in the system for overhead orders:

- Settlement type PER settles only the costs for the period you specify.
- Settlement type FUL settles all costs on a sender object that have been incurred until and including the specified settlement period.

How to Set Up Settlement Profiles and Rules

Demonstrate in Customizing the settlement process and how to define a settlement rule in an overhead order.

1. Create a settlement profile.

a) Maintain settlement profiles in Customizing for *Controlling* under *Internal Orders → Actual Postings → Settlement → Maintain Settlement Profiles*.

b) In the *Choose Activity* dialog box, choose *Maintain Settlement Profiles*.

c) On the *Change View "Settlement Profile": Overview* screen, choose the value *20* in the *Settlement profile* field.

d) On the *Change View "Settlement Profile": Details* screen, display the result.

e) Define order type in Customizing for *Controlling* under *Internal Orders → Order Master Data → Define Order Types*.

f) On the *Change View "Order Types": Overview* screen, enter **CD** in the *Cat* field.

g) On the *Change View "Order Types": Details* screen, enter **20** in the *Settlement prof.* field.

h) Choose *Save*.

2. Define a settlement for your order 1AC415.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Change*.

b) On the *Change Internal Order: Initial* screen, enter **1AC415** in the *Order* field.

c) Press ENTER.

d) On the *Change Internal Order: Master data* screen, choose the *Prd-end closing* tab page.

e) Choose the *Settlement Rule* pushbutton.

f) On the *Maintain Settlement Rule: Overview* screen, in the first row enter the following data:

Field Name or Data Type	Value
Cat	**CTR**
Settlement Receiver	**2100**
%	**50**
Settlement type	**Per**
No.	**1**

g) In the second row, enter the following data:

Field Name or Data Type	Value
Cat	**CTR**
Settlement Receiver	**4711**
%	**50**
Settlement type	**Per**

Field Name or Data Type	Value
No.	**2**

h) Choose *Goto* → *Settlement parameters*.

i) On the *Maintain Settlement Rule: Parameters* screen, choose *Save*.

3. Execute settlement.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Period-End Closing* → *Single Functions* → *Settlement* → *Individual Processing*.

b) On the *Actual Settlement: Order* screen, enter the following data:

Field Name or Data Type	Value
Order	**1AC415**
Settlement period	**1**
Fiscal Year	**Current year**
Processing Type	**Automatic**

c) Select the *Check trans. data* checkbox.

d) Deselect the *Test Run* checkbox.

e) Choose *Execute*.

f) On the *Display Settlement Rule: Overview* screen, display the entries.

4. Check the result of settlement in the order reports.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Information System* → *Reports for Internal Orders* → *Plan/Actual Comparisons* → *Orders: Actual/Plan/Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter **1AC415** in the *Or value(s)* field and choose *Execute*.

5. Analyze the result of the debited cost centers.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Center: Actual/Plan/Variance*.

b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter **2100** in the *Or value(s)* field.

c) Choose *Execute*.

d) On the *Cost Centers: Actual/Plan/Variance* screen, display the result of the debited cost centers.

Unit 10
Exercise 40

Set Up Settlement Parameters and Rules

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Business Example

You will be settling your orders to cost centers in each period. Maintain the settlement rules for your marketing brochure order so that you can run the settlement for the current period. You will be settling the costs to the two cost centers that are responsible for the development of the brochures.

Maintain the settlement rules, execute an order settlement and analyze the effect of the settlement, as well as, discuss the settlement reversal and conversions.

Task 1

Maintain the settlement rules on your marketing brochure order.

1. Check the settlement parameters in your marketing brochure order master record. What is the settlement profile assignment and what is the allocation structure? Where does this information come from? Can these assignments be changed?

2. Maintain the actual settlement rules. The marketing brochure order costs should be settled periodically to the cost centers 4240 and 4250. Because cost center 4240 needs more marketing brochures, 75% of the costs will be settled to this cost center and 25% will be settled to cost center 4250. Check your settlement rules. Save your entries.

Task 2

Carry out a settlement run for your marketing brochure order.

1. Run the actual settlement for your marketing brochure order in a test run to verify the configuration. Calculate the costs for the current period. Check the costs that have been settled to each cost center. What settlement cost element is being used? Where are the settlement cost elements assigned?

2. Process the actual settlement in production to post the settlement transaction.

Set Up Settlement Parameters and Rules

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Business Example

You will be settling your orders to cost centers in each period. Maintain the settlement rules for your marketing brochure order so that you can run the settlement for the current period. You will be settling the costs to the two cost centers that are responsible for the development of the brochures.

Maintain the settlement rules, execute an order settlement and analyze the effect of the settlement, as well as, discuss the settlement reversal and conversions.

Task 1

Maintain the settlement rules on your marketing brochure order.

1. Check the settlement parameters in your marketing brochure order master record. What is the settlement profile assignment and what is the allocation structure? Where does this information come from? Can these assignments be changed?

---

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Change*.

b) On the *Change Internal Order: Initial* screen, enter your marketing brochure order number in the *Order* field.

c) Press ENTER.

d) On the *Change Internal Order: Master data* screen, choose the *Settlement Rule* pushbutton.

e) On the *Maintain Settlement Rule: Overview* screen, choose *Goto* → *Settlement parameters*.

Note:
The settlement profile is 20 (internal order). The profile assignment is defaulted based on the order type. The allocation structure is A1 (CO Allocation Structure). The allocation structure assignment is defaulted based on the settlement profile. These assignments can be changed in each order.

f) On the *Maintain Settlement Rule: Parameters* screen, choose *Save*.

2. Maintain the actual settlement rules. The marketing brochure order costs should be settled periodically to the cost centers 4240 and 4250. Because cost center 4240 needs

more marketing brochures, 75% of the costs will be settled to this cost center and 25% will be settled to cost center 4250. Check your settlement rules. Save your entries.

a) On the *Change Internal Order: Master data* screen, choose the *Settlement Rule* pushbutton.

b) On the *Maintain Settlement Rule: Overview* screen, enter the following data:

Field Name and Data Type	Value
Cat	**CTR**
Settlement Receiver	**4240**
%	**75**
Settlement type	**PER**

c) In the second row, enter the following data:

Field Name and Data Type	Value
Cat	**CTR**
Settlement Receiver	**4250**
%	**25**
Settlement type	**PER**
No.	**2**

d) Choose Settlement *Rule* → *Check*.

e) In the *Information* dialog box, choose *Continue*.

f) On the *Maintain Settlement Rule: Overview* screen, choose *Save* (If you receive a warning message, press ENTER to ignore it).

Task 2

Carry out a settlement run for your marketing brochure order.

1. Run the actual settlement for your marketing brochure order in a test run to verify the configuration. Calculate the costs for the current period. Check the costs that have been settled to each cost center. What settlement cost element is being used? Where are the settlement cost elements assigned?

---

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Period-End Closing* → *Single Functions* → *Settlement* → *Individual Processing*.

b) On the *Actual Settlement: Order* screen, enter the following data:

Field Name or Data Type	Value
Order	Your marketing brochure order
Settlement period	Current period
Posting period	Current period
Fiscal Year	Current fiscal year
Processing type	**Automatic**

c) Select the *Test Run* checkbox.

d) Choose *Execute*.

e) On the *Actual Settlement: Order Basic list* screen, choose the *Details lists* pushbutton.

f) Double click on an amount in the result displayed.

g) Choose the *Receiver* pushbutton to display the cost element information.

Note:
The costs for cost center 4240 should be three times greater than those for cost center 4250 (settlement rule 75% or 25%). The settlement cost element is 650000 (ORS Order Settlement). The settlement cost elements are assigned in the configuration of the settlement structure. In this instance, the settings are based on the values in the allocation structure A1.

2. Process the actual settlement in production to post the settlement transaction.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Period-End Closing* → *Single Functions* → *Settlement* → *Individual Processing*.

b) On the *Actual Settlement: Order* screen, enter the following data:

Field Name or Data Type	Value
Order	Your marketing brochure order
Settlement period	Current period
Posting period	Current period
Fiscal Year	**2012**

c) Deselect the *Test Run* checkbox.

d) Choose *Execute*.

Allocation Structures

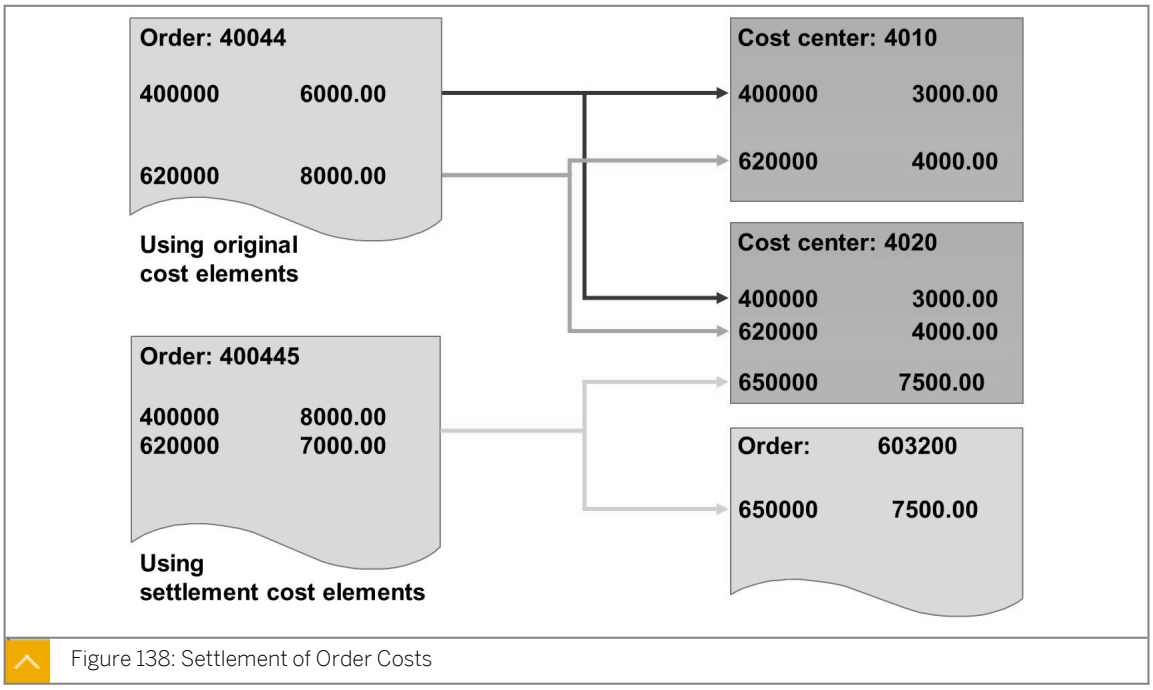


Figure 138: Settlement of Order Costs

You can settle costs to receivers by using the same cost elements that you originally use to post your order. This allows you to precisely identify the types of costs which were allocated to your receivers, such as material, supplies, and personnel costs.

Alternatively, you can use a settlement cost element to allocate costs. With this approach, you can easily determine what costs have been allocated to the receivers in the order settlement process.

The categories of settlement cost elements are as follows:

- An internal settlement cost element (cost element type 21) is used when you settle to a Management Accounting object such as a cost center, order, or WBS element.
- An external settlement cost element (cost element type 22) is used when you settle to an asset or a G/L account.

After settlement, the costs incurred originally on the order are still visible, regardless of the approach you select. This allows you to analyze and report on your order costs at any time.

Each time you settle an object, a settlement document is created. You define the number range for settlement documents during system configuration. To manage data volumes, you define (in the settlement profile) the retention period after which you can archive the settlement document.

In addition to the settlement document, the system also creates the following documents:

- A document in Financial Accounting containing all accounting-related data (external settlement only)
- A document in Management Accounting containing purely cost accounting-related data

Customizing of the Allocation Structure

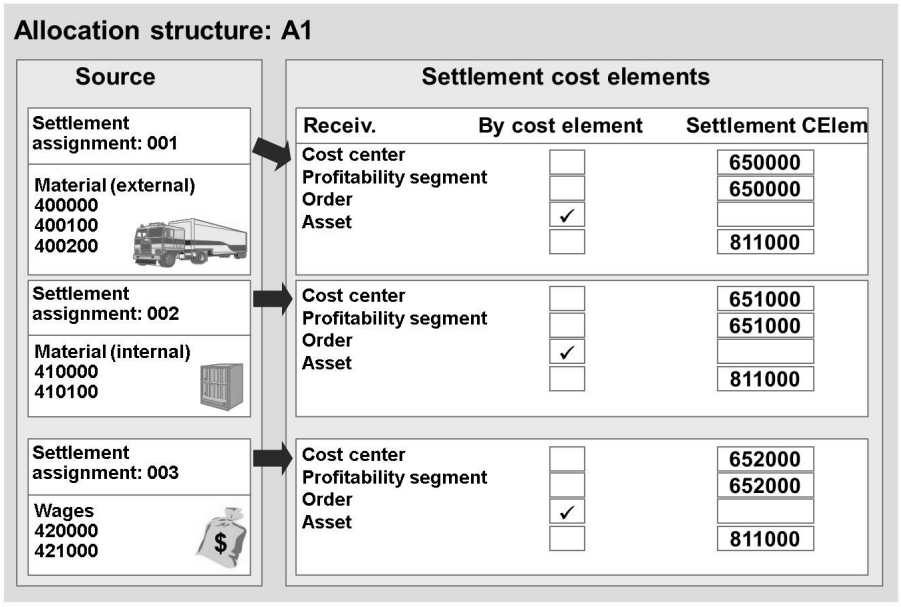


Figure 139: Customizing the Allocation Structure

The allocation structure allows you to define the settlement cost element used to settle a group of cost elements. To use the allocation structure, create the cost element groups that contain the primary and secondary cost elements used for debit postings to your orders. In Customizing, you link the cost element group to the settlement structure with a settlement assignment. For each settlement assignment, you stipulate by receiver type whether the settlement will use the original posted cost elements or a designated settlement cost element.

Use settlement cost elements for the following tasks:

- To reduce data volumes by combining several debit cost elements under one settlement cost element
- To differentiate costs allocated from orders to the receiver and to describe their purpose, such as, repairs or maintenance

How to Evaluate Allocation Structures

Demonstrate Customizing for the allocation structure.

1. Maintain allocation structure.
   a) Maintain allocation structure in Customizing for *Controlling* under *Internal Orders → Actual Postings → Settlements → Maintain Allocation Structures*.
   b) On the *Change View "Allocation structures": Overview* screen, choose the row with *A1* in the *Alloc.str*. field.
   c) In the *Dialog Structure* pane, choose *Assignments*.

d) On the *Change View "Assignments": Overview* screen, choose row with *001* in the *Assignment* field.

e) In the *Dialog Structure* pane, choose *Source*.

f) On the *Change View "Source": Details* screen, choose *OAS_MAT* in the *Cost Elem. Group*.

g) In the *Cost Element Group* dialog box, choose *Continue*.

h) On the *Change View "Source": Details* screen, choose *Back*.

i) On the *Change View "Assignments": Overview* screen, choose row with *001* in the *Assignment* field.

j) In the *Dialog Structure* pane, choose *Source*.

k) In the *Dialog Structure* pane, choose *Settlement cost element*.

l) On the *Change View "Settlement cost elements": Overview* screen, choose the row with *CTR* and *ORD* in the *Receiver cat*. field.

m) Go back to the *Change View "Assignments": Overview* screen.

n) On the *Change View "Assignments": Overview* screen, choose row with *022* in the *Assignment* field.

o) In the *Dialog Structure* pane, choose *Settlement cost elements*.

p) On the *Change View "Settlement cost elements": Overview* screen, choose the row with *DRD* in the *Receiver cat*. field.

Unit 10
Exercise 41

Evaluate an Allocation Structure

473

Examine the effects of settlement of your marketing brochure order in the information system.

1. Check the balance of your marketing brochure order. Call up the Orders: Actual/Plan/Variance report for the current period. What is the balance on your order?
2. Examine the costs that have been settled to each cost center (4240 and 4250). Call up the Cost Centers: Actual/Plan/Variance report for the current period. Execute the report for each of the cost centers and the settlement cost element (650000).

   Open Actual Line Items report and switch to the Secondary costs: Value settlement layout so you can see the partner objects of the transactions. Your marketing brochure order should be displayed as a partner object.

Unit 10
Solution 41

Evaluate an Allocation Structure

474

Examine the effects of settlement of your marketing brochure order in the information system.

1. Check the balance of your marketing brochure order. Call up the Orders: Actual/Plan/Variance report for the current period. What is the balance on your order?

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Information System* → *Reports for Internal Orders* → *Plan/Actual Comparisons* → *Orders: Actual/Plan/Variance*.

   b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Area	Current fiscal year
From Period	Current period
To Period	Current period
Plan version	**0**
Or value(s)	Your marketing brochure order.

   c) Press ENTER.

   d) Choose *Execute*.

> Note:
> The balance should be zero.

2. Examine the costs that have been settled to each cost center (4240 and 4250). Call up the Cost Centers: Actual/Plan/Variance report for the current period. Execute the report for each of the cost centers and the settlement cost element (650000).

   Open Actual Line Items report and switch to the Secondary costs: Value settlement layout so you can see the partner objects of the transactions. Your marketing brochure order should be displayed as a partner object.

   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Cost Center Accounting* → *Information System* → *Reports for Cost Center Accounting* → *Plan/Actual Comparisons* → *Cost Center: Actual/Plan/Variance*.

   b) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling Area	**1000**
Fiscal Area	Current fiscal year
From Period	Current period
To Period	Current period
Plan version	**0**

c) On the *Cost Centers: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type Value	Value
Or Value(s) (Cost Center)	**4240**
to	**4250**
Or Value(s) (Cost Element)	**650000**
to	**651000**

d) Choose *Execute*.

e) Double-click the report line for cost element *650000*.

f) Double-click *Cost Centers: Actual Line Items*.

g) Choose *Settings* → *Layout* → *Choose*.

h) Double-click *Secondary costs: Value settlement*.

i) The marketing order brochure number is displayed in the partner object column.

LESSON SUMMARY

You should now be able to:

- Set up settlement profiles and rules
- Evaluate allocation structures

477

Analyzing Source Structures and Profitability Analysis Transfer Structures

LESSON OVERVIEW

This lesson explains how to analyze the source structures and the Profitability Analysis (PA) transfer structures.

Business Example

An order is primarily a cost collector since it collects costs and allocates them to other objects. Because there are various options for allocating costs, you want to allocate cost from an order to a receiver by using different settlement rules. For example, material cost can be allocated differently compared to personnel costs. Also, you want to settle some cost to Controlling Profitability Analysis (CO-PA). For this you need understand:

- An understanding of source structures
- An understanding of the PA transfer structure

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Use source structures
- Use the PA transfer structure

Source Structures

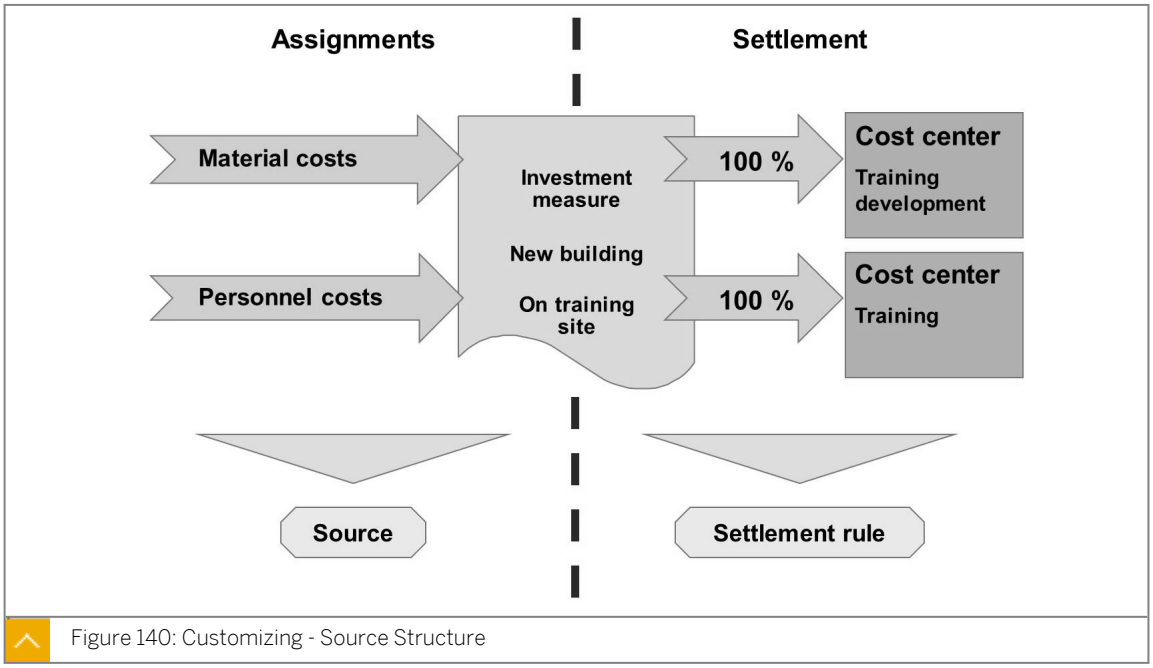


Figure 140: Customizing - Source Structure

The source structure (also set in Customizing) enables you to settle cost element groups to receivers by using different settlement rules, that is, the total debit for the order can be split up and settled within the relevant groups.

The debits in the internal order are structured in the source structure according to the cost elements. To use the source structure, insert it into the settlement profile or activate it in the master data for internal orders.

You settle every single line item in capital investment orders individually. If you do not want to settle each item individually, use a source structure to settle all items.

Settlements with the Source Structure Definition

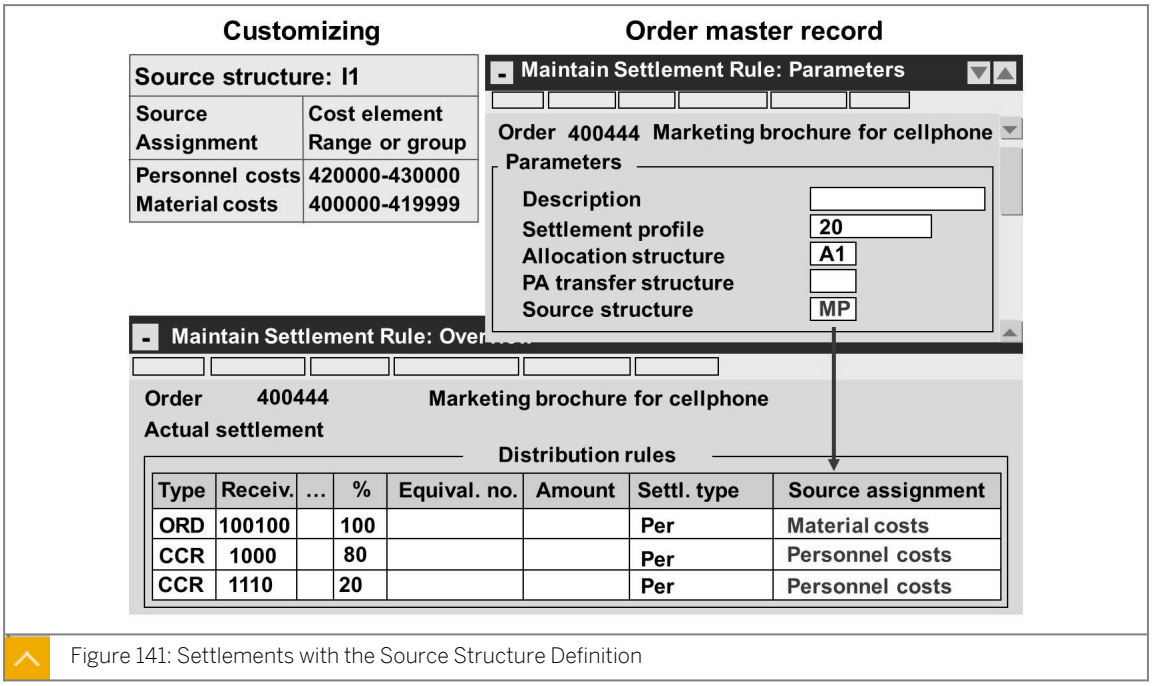


Figure 141: Settlements with the Source Structure Definition

In the source structure, you combine the primary and secondary cost elements used for debit postings to your order into source assignments. You use the source assignments to allocate different types of costs to different receivers.

In the example, all material costs have been settled to one receiver order, but the personnel costs have been split up and settled into two receiver cost centers.

You do not need a source structure to settle all your cost elements according to the same rules. To use the source structure that you defined in Customizing, enter the source structure in the settlement parameters of the order master record. Once you have made your selection, an additional column (Origin Settlement) is displayed in the settlement rule. This allows you to enter a source assignment for each distribution rule and establish a different receiver for each source assignment.

How to Analyze Source Structures

Demonstrate how to settle an investment order.

1. Display the assigned cost elements.

a) Maintain source structure in Customizing for Controlling under *Internal Orders → Actual Postings → Settlement → Maintain Source Structure*.

b) On the *Change View "Source structure": Overview* screen, choose the row with *I1* in the *Structure* field.

c) Choose *Assignments* in the *Dialog Structure* pane.

d) On the *Change View "Assignments": Overview* screen, choose the row with *EXT* in the *Assgnmnt* field.

e) Choose *Source* in the *Dialog Structure* pane.

f) On the *Change View "Source": Overview* screen, choose *Assignments*.

g) On the *Change View "Assignments": Overview* screen, choose the row with *INT* in the *Assgnmnt* field.

h) In the *Dialog Structure* pane, choose *Source*.

2. Create master data.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Create*.

b) On the *Create Internal Order: Initial* screen, enter **IM01** in the *Order Type* field.

c) Choose the *Master Data* pushbutton.

d) On the *Create Internal Order: Master data* screen, enter **9900** in the *Business Area* field.

e) Choose the *Settlement Rule* pushbutton.

f) On the *Maintain Settlement Rule: Overview* screen, choose *Goto → Settlement parameters*.

g) On the *Maintain Settlement Rule: Parameters* screen, enter **I1** in the *Source structure* field.

Note:
There is no default value assigned to order type *IM01*.

h) Go back and show the possible entries for the column *Source Assignment (EXT and INT)*. Explain that the extern cost elements may be settled totally to assets under construction, whereas, the intern cost elements may be only partly settled to assets under construction and the rest to cost centers.

i) Leave the transaction without saving.

The PA Transfer Structure

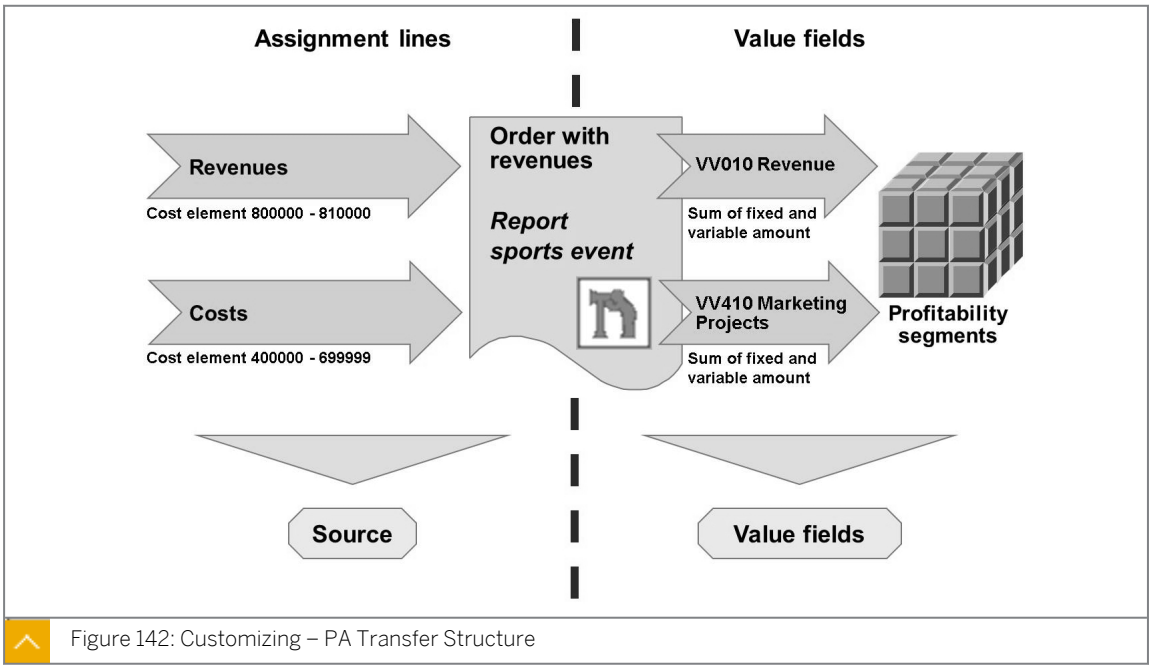


Figure 142: Customizing – PA Transfer Structure

The concept of the PA transfer structure is similar to the concept of the allocation structure.

The input side consists of cost element intervals. The settlement side connects the cost element (intervals) with the value fields in CO-PA. This is particularly important if you have orders with revenues and want to settle them to CO-PA by using costing-based profitability analysis.

How to Customize the PA Transfer Structure

Demonstrate how to settle an order with revenues.

1. Maintain PA transfer structure.
   a) Maintain PA transfer structure in Customizing for *Controlling* under *Internal Orders* → *Actual Postings* → *Settlement* → *Maintain PA Transfer Structure*.
   b) Choose the row with *AC* in the *Structure* field.
   c) In the *Dialog Structure* pane, choose *Assignment lines*.
   d) Choose the row with *10* in the *Assignmnt* field.
   e) In the *Dialog Structure* pane, choose *Source*.
   f) In the *Dialog Structure* pane, choose *Value fields* .
   g) In the *Dialog Structure* pane, choose *Assignment lines*.
   h) Choose the row with *20* in the *Assignmnt* field.
   i) In the *Dialog Structure* pane, choose *Source*.
   j) In the *Dialog Structure* pane, choose *Value fields* .

2. Create and display the assigned profitability segment.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.
   b) On the *Create Internal Order: Initial* screen, enter **0450** in the *Order Type* field.
   c) Choose *Master Data*.
   d) On the *Create Internal Order: Master data* screen, enter the following data and then choose *Enter*:

Field Name or Data Type	Value
Company Code	**1000**
Business Area	**9900**
Profit Center	**1400**

   e) Choose the *Settlement Rule* pushbutton.
   f) On the *Maintain Settlement Rule: Overview* screen, choose *Goto* → *Settlement parameters*.
   g) On the *Maintain Settlement Rule: Parameters* screen, enter **Ac** in the *PA transfer str.* field. Choose *Enter*.
   h) Go back to the *Maintain Settlement Rule: Overview* screen. On the *Maintain Settlement Rule: Overview* screen, enter **PSG** in the *Cat* field.
   i) Double-click the *Settlement receiver* field.
   j) On the *Maintain Settlement Rule*: *Distribution Rules* screen, choose the *Profit Segment* pushbutton.
   k) On the *Assignment to a Profitability Segment* screen, enter **1000** in the *Customer* field. Choose *Continue*.
   l) Go back to the *Maintain Settlement Rule: Overview* screen. On the *Maintain Settlement Rule: Overview* screen, display the assigned profitability segment.

LESSON SUMMARY
You should now be able to:

- Use source structures
- Use the PA transfer structure

Unit 10
Lesson 4

Using Special Features

480

LESSON OVERVIEW

This lesson explains how to use special features for internal order settlement.

Show the automatic creation of settlement rules, the hierarchical settlement, and the settlement in an alternative posting period. Point out that you do not have to define a settlement rule manually, it is possible to generate it automatically.

Business Example

You work as a financial consultant for an organization. You need to use special features, such as, a hierarchical statement to simplify the settlement process and also create settlement rules automatically. Also, you need to correct some settlements done in earlier periods. For this reason, you require the following knowledge:

- An understanding of how to automatically create simple settlement rules
- An understanding of how to use the hierarchical settlement
- An understanding of how to settle orders in an alternative posting period

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Work with the automatic generation of settlement rules
- Work with hierarchical settlements

Automatic Generation of Settlement Rules

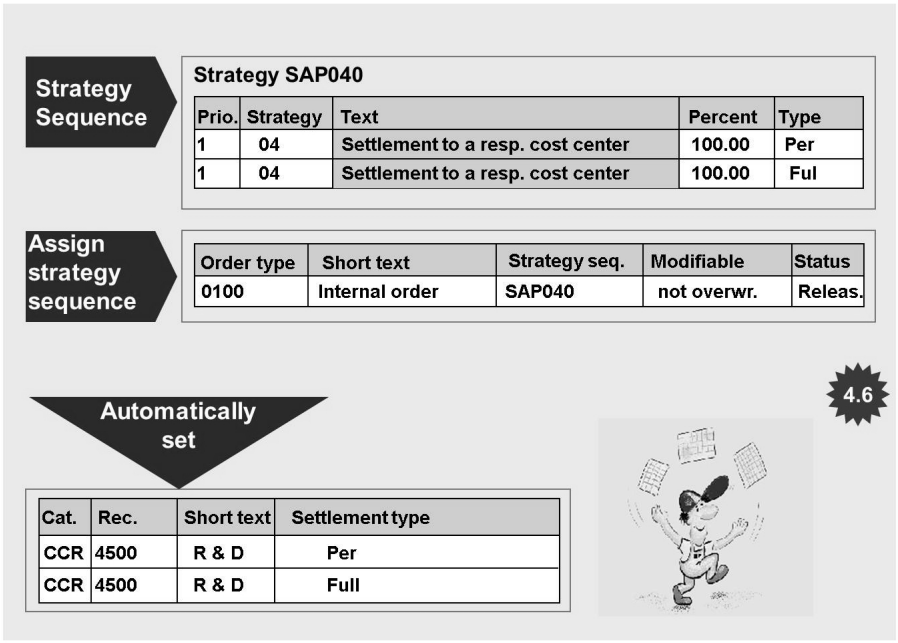


Figure 143: Automatic Generation of Settlement Rules

Instead of manually creating a settlement rule in each order and then settling it, define a single settlement rule in Customizing that automatically creates the settlement rule for each order when you make a settlement.

Use the following possibilities to create a settlement rule:

- Use the standard strategy sequences.
- Create your own standard strategy sequences.
- Use user exits.

Create a single automatic settlement rule for one order type.

The advantage of this tool is that you save the time of manually maintaining settlement rules.

How to Generate Automatic Settlement Rules

Demonstrate how to show in Customizing the generation of automatic settlement rules.

1. Display the automatic generation of settlement rules.
   a) Display the strategies for automatic generation of settlement rules in Customizing for *Controlling* under *Internal Orders → Actual Postings → Settlement → Automatic Generation of Settlement Rules → Display Strategies for Automatic Generation of Settlement Rules*.
   b) On the *Display View "SAP Strategies for Automatic Generation of Settlement Rule"* screen, display the entries.
2. Display the sequences of automatic settlement rules.

a) Define strategy sequences for automatic generation of settlement rules in Customizing for *Controlling* under *Internal Orders → Actual Postings → Settlement → Automatic Generation of Settlement Rules → Strategy Sequences for Automatic Generation of Settlement Rules.*

b) On the *Change View "Strategy sequences": Overview* screen, choose the row with *SAP040* in the *Strat seq*. field.

c) In the *Dialog Structure* pane, choose *Strategies*.

d) On the *Change View "Strategies": Overview* screen, explain the strategy.

3. Assign the strategy that you have created to the order type.

a) Assign strategy sequence to order type in Customizing for *Controlling* under *Internal Orders → Actual Postings → Settlement → Automatic Generation of Settlement Rules → Assign Strategy Sequence To Order Type*.

b) On the *Change View "Assignment of Strategy Sequence to the Order Type": Overview* screen, choose the *New Entries* pushbutton.

c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Or (Order Type)	**CD**
Strat.seq.	**SAP040**
Modifiable	**Always Overwrite**
Status	**Released**

d) Choose *Save*.

e) In the *Prompt for Customizing request* dialog box, choose *Continue*.

4. Delete the model order from order type (if used already).

a) Define order types in Customizing for *Controlling* under *Internal Orders → Order Master Data → Define Order Types*.

b) On the *Change View "Order Types": Overview* screen, choose *CD* in the *Cat* field.

c) On the *Change View "Order Types": Details* screen, display the *Model Order* type field.

Note:
Delete the model order out of order type CD.

The settings in the model order have priority over the automatic generated settlement rules. If there is no strategy sequence assigned, then no settlement rules will be generated even though you have assigned the strategy sequence to the order type. If you use model orders in an order type, you can alternatively assign a strategy sequence.

5. Create an order and display the settlement rule for the order that you have created.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Create*.

b) On the *Create Internal Order: Initial* screen, enter **CD** in the *Order Type* field.

c) Press ENTER.

d) On the *Create Internal Order: Master data* screen, enter the following data:

Field Name or Data Type	Value
Order	**1AC412**
Company Code	**1000**
Business Area	**9900**
Profit Center	**1400**
Responsible CCtr	**4500**

e) Choose the *Settlement Rule* pushbutton.

f) On the *Maintain Settlement Rule: Overview* screen, choose *Goto* → *Settlement parameters*.

g) On the *Maintain Settlement Rule: Parameters* screen, choose *SAP040* in the *Strategy Sequence* field.

h) Choose *Save*.

6. Release the order that you have created and display the settlement rule for it once again.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Change*.

b) On the *Change Internal Order: Initial* screen, choose *1AC412* in the *Order* field.

c) Press ENTER.

d) On the *Change Internal Order: Master data* screen, choose the *Release* pushbutton in the *Control data* tab page and then choose *Save*.

e) On the *Change Internal Order: Initial screen*, choose *1AC412* in the *Order* field.

f) Press ENTER.

g) Choose the *Settlement Rule* pushbutton.

h) On the *Maintain Settlement Rule: Overview* screen, choose *4500* in the *Settlement Receiver* field.

Hierarchical Settlements

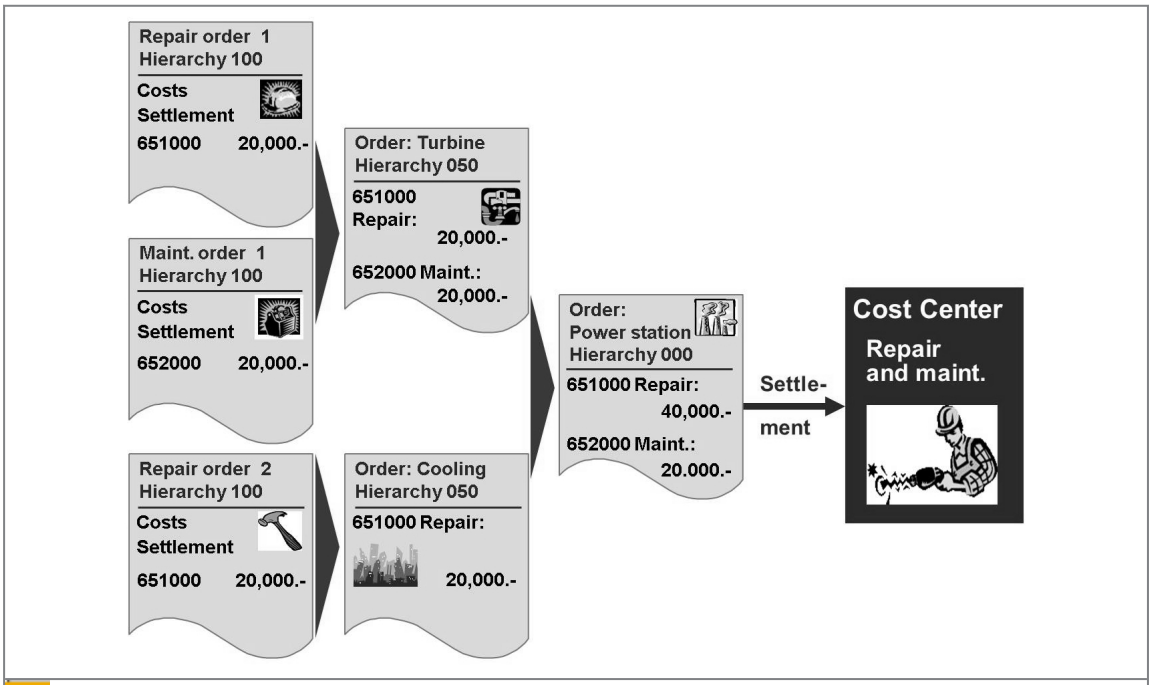


Figure 144: Hierarchical Settlement

Settle internal orders in a collective process. It is important that the sequence of the settlement is correct, especially if orders are the receivers of settlements. To guarantee a correct sequence of settlement, hierarchical numbers are automatically distributed. Please note that the order with the highest number is settled first.

Settle costs from one order to another and thereby enter information at various summarization levels.

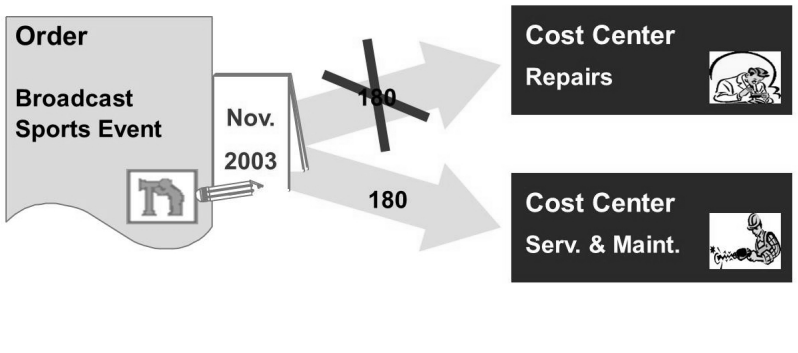
As illustrated in the example shown in the figure, you use orders to collect costs for individual repair and maintenance activities. These orders are settled to the turbine and cooling unit orders to receive summarized information about the repair and maintenance costs of this machine. Settle the machine orders to a final power station order to view the total repair and maintenance costs for the location.

Use collective processing to process this group of related orders in the same settlement run. You must settle the orders in the correct sequence to ensure that system settles all the orders completely. To accomplish complete settlement, the system determines a settlement hierarchy.

On the basis of the settlement rules established for each order, the system automatically determines the processing sequence (settlement hierarchy) and assigns a hierarchy number between 000 and 999 to the order. Settle the orders from the highest to the lowest hierarchy number. In other words, 999 is at the bottom of the hierarchy and 000 is at the top, and is the last to be settled.

If you enter settlement rules that will not result in the complete settlement of your orders in a single settlement run, the system will display the appropriate message. In this case, you will have to repeat the settlement processing until all objects can be settled to zero. You can also manually enter hierarchy numbers.

Settlement – Alternative Posting Period



	Requiring Settlement	Correction Settlement	Regular Settlement
	October 03	November 03	November 03
Order: Sport Event CCtr: Repair CCtr: Serv. & Maint.	- 180 +180	+180 - 180 - 180 + 180	- 300 +300

Figure 145: Settlement – Alternative Posting Period

In the current period, you can correct order settlements that were carried out in the past. A prerequisite for this is that the order has not yet been settled in the present month. However, it is only possible to correct the immediate previous period.

During order settlement, you can enter a posting period that differs from the settlement period. This means that you can correct settlements from the previous period after they have been closed and locked, and post the correction in the current period.

To do this, enter the period to be corrected in the settlement period field. The posting period is the period in which you post the correction. The posting period must be the period immediately after the correction period.

Run the correction settlement prior to making settlements in the posting period. The system will not allow you to enter a posting period that has already been settled. If you need to correct a settlement for a previous period after you have already made settlements in the posting period, you must first reverse all the settlements in the posting period.

The settlement period and posting period must be within the same fiscal year. Settlement corrections are possible in both individual and collective processing.

How to Use Hierarchical Settlements

Demonstrate the fields where you will find the hierarchy number if you realize a hierarchical settlement.

1. Create three orders.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.

b) On the *Create Internal Order: Initial* screen, enter **0100** in the *Order Type* field.

c) Press ENTER.

d) On the *Create Internal Order: Master data* screen, enter the following data:

Field Name or Data Type	Value	Value	Value
Description	**Order A: Servicing**	**Order B: Turbine**	**Order C: Powerplant**
Business Area	**9900**	**9900**	**9900**
Profit Center	**1400**	**1400**	**1400**

e) Choose *Save*.

2. Define settlement rules for the orders created previously.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Change*.

b) On the *Change Internal Order: Initial* screen, enter the first order (servicing) in the *Order* field and press ENTER.

c) On the *Change Internal Order: Master data* screen, choose the *Settlement Rule* pushbutton.

d) On the *Maintain Settlement Rule: Overview* screen, choose the *New rule* pushbutton.

e) On the *Maintain Settlement Rule: Distribution Rules* screen, enter the second order (turbine) in the *Order* field and then choose *Save*.

f) On the *Change Internal Order: Initial* screen, enter the second order (turbine) in the *Order* field and press ENTER.

g) On the *Change Internal Order: Master data* screen, choose the *Settlement Rule* pushbutton.

h) On the *Maintain Settlement Rule: Overview* screen, choose the *New rule* pushbutton.

i) On the *Change Internal Order: Initial* screen, enter the third order (power plant) in the *Order* field and choose *Save*.

j) On the *Change Internal Order: Initial* screen, choose the second order (turbine) in the *Order* field and then press ENTER.

k) On the *Change Internal Order: Master data* screen, choose the *Settlement Rule* pushbutton.

l) On the *Maintain Settlement Rule: Overview* screen, choose *Goto → Settlement parameters*.

m) On the *Maintain Settlement Rule: Parameters* screen, display the change of the settlement rules.

LESSON SUMMARY

You should now be able to:

- Work with the automatic generation of settlement rules
- Work with hierarchical settlements

Learning Assessment

483

1. Overhead costs can be applied to both planned and actual costs.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

2. Overhead orders can be _____ of cost center activity allocations.

   Choose the correct answer.

   - ☐ A receivers
   - ☐ B senders
   - ☐ C both receivers and senders

3. A _____ must be specified in the master record even if you are using basic settlement.

   Choose the correct answer.

   - ☐ A PA transfer structure
   - ☐ B settlement profile
   - ☐ C source structure
   - ☐ D settlement cost structure

4. During settlement, the system automatically generates the offset postings that credit the order.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

5. Which of the following tasks are performed by the settlement profile?

   Choose the correct answers.

   - ☐ A Determine whether settlement is required.
   - ☐ B Specifies valid settlement receivers and propose these in the order master record (such as cost center) for the receiver.
   - ☐ C Set settlement indicators, including the valid methods for apportioning costs.
   - ☐ D Define document number ranges.

6. Allocate costs to the receivers based on the following parameters/indicators:

   Choose the correct answers.

   - ☐ A Percentages
   - ☐ B Equivalence numbers
   - ☐ C Amounts
   - ☐ D Activity quantities

7. Each time an object is settled, a settlement document is created.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

8. You do not need a _____ if you want to settle all your cost elements according to the same rules.

   Choose the correct answer.

   - ☐ A source structure
   - ☐ B cost element
   - ☐ C order
   - ☐ D revenues

9. The big advantage of a single automatic settlement rule tool is that you save the time of manually maintaining settlement rules.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

10. Settlement corrections are possible in both individual and collective processing.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

11. During order settlement, you can enter a posting period that differs from the settlement period.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

12. For the automatic creation of settlement rules, you can create your own strategy sequence.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

13. You can correct settlements from the previous period after you close and lock it, and post the correction in the current period.

    Determine whether this statement is true or false.

    ☐ True

    ☐ False

Learning Assessment - Answers

486

1. Overhead costs can be applied to both planned and actual costs.

   Determine whether this statement is true or false.

   - [X] True
   - [ ] False

2. Overhead orders can be _____ of cost center activity allocations.

   Choose the correct answer.

   - [X] A receivers
   - [ ] B senders
   - [ ] C both receivers and senders

3. A _____ must be specified in the master record even if you are using basic settlement.

   Choose the correct answer.

   - [ ] A PA transfer structure
   - [X] B settlement profile
   - [ ] C source structure
   - [ ] D settlement cost structure

4. During settlement, the system automatically generates the offset postings that credit the order.

   Determine whether this statement is true or false.

   - [X] True
   - [ ] False

5. Which of the following tasks are performed by the settlement profile?

   Choose the correct answers.

   [X] A Determine whether settlement is required.

   [X] B Specifies valid settlement receivers and propose these in the order master record (such as cost center) for the receiver.

   [X] C Set settlement indicators, including the valid methods for apportioning costs.

   [ ] D Define document number ranges.

6. Allocate costs to the receivers based on the following parameters/indicators:

   Choose the correct answers.

   [X] A Percentages

   [X] B Equivalence numbers

   [X] C Amounts

   [ ] D Activity quantities

7. Each time an object is settled, a settlement document is created.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

8. You do not need a _____ if you want to settle all your cost elements according to the same rules.

   Choose the correct answer.

   [X] A source structure

   [ ] B cost element

   [ ] C order

   [ ] D revenues

9. The big advantage of a single automatic settlement rule tool is that you save the time of manually maintaining settlement rules.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

10. Settlement corrections are possible in both individual and collective processing.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

11. During order settlement, you can enter a posting period that differs from the settlement period.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

12. For the automatic creation of settlement rules, you can create your own strategy sequence.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

13. You can correct settlements from the previous period after you close and lock it, and post the correction in the current period.

    Determine whether this statement is true or false.

    [X] True

    [ ] False

UNIT 11 Planning and Budgeting

Lesson 1

Lesson 2

UNIT OBJECTIVES

- Analyze the planning scope and overall value planning
- Use integrated planning
- Use budgeting and budgeting profiles
- Maintain the availability control
- Analyze currencies for budgeting cash budget (CB)

Unit 11
Lesson 1

490 Analyzing the Planning Scope and Prerequisites

LESSON OVERVIEW
This lesson provides an overview of overall value planning and analyzes the planning scope.

Explain the different planning methods and illustrate how they differ from Cost Center Accounting (CCA). Discuss the difference between planning and budgeting and then the details of overall value planning and plan integration.

Business Example

The Internet Demonstration and Evaluation System (IDES) group management is concerned with controlling expenditures. However, management has not yet determined how to address this requirement in the SAP system. Your task is to explain the difference between planning and budgeting for overhead cost orders. You have spoken to several cost center managers and have learned that they would like to use the overhead order functions in a variety of ways.

Some managers want to plan their orders in great detail; other managers want a generalized plan. Managers also want to know how to handle orders that are created during the fiscal year and, therefore, are not included in the initial planning process. A number of managers are concerned that using this application will increase the amount of manual planning.

You need to prepare a response to these managers, describing how the SAP system supports order planning. For this reason, you require the following knowledge:

- An understanding of different planning methods
- An understanding of the plan profile
- An understanding of how to perform both overall and detailed planning on the internal order
- An understanding of the options for automatic planning
- An understanding of how to distinguish between orders with and without integrated planning
- An understanding of easy cost planning

LESSON OBJECTIVES
After completing this lesson, you will be able to:

- Analyze the planning scope and overall value planning
- Use integrated planning

Planning Scope and Overall Value Planning

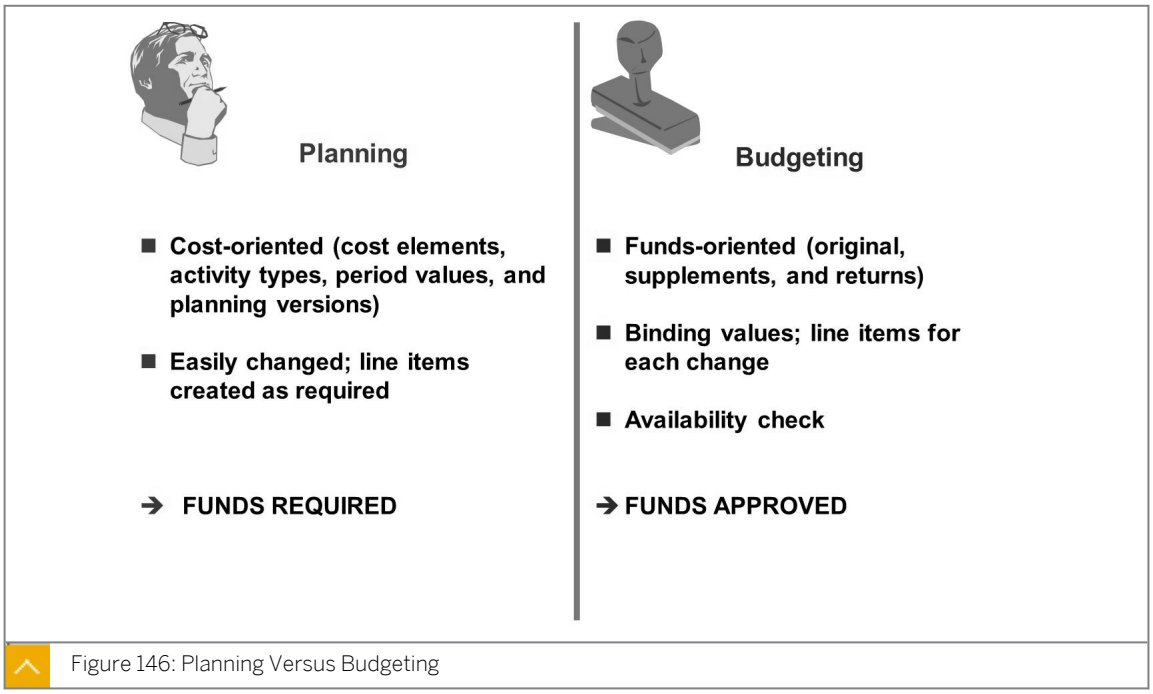


Figure 146: Planning Versus Budgeting

During order planning, you enter costs, activities, and business processes that you expect to incur during the life cycle of an order. You can also compare plan and actual costs and carry out differentiated variance analysis.

You administrate the approved cost framework for an order or an order group by using budget management. The budget is the approved cost structure for an order and differs from the cost plan because it is binding. The budget is the device by which management approves the expected costs for an order over a given time frame.

You can enter the order budget manually or copy budget information from any plan version.

Planning Scope and Methods

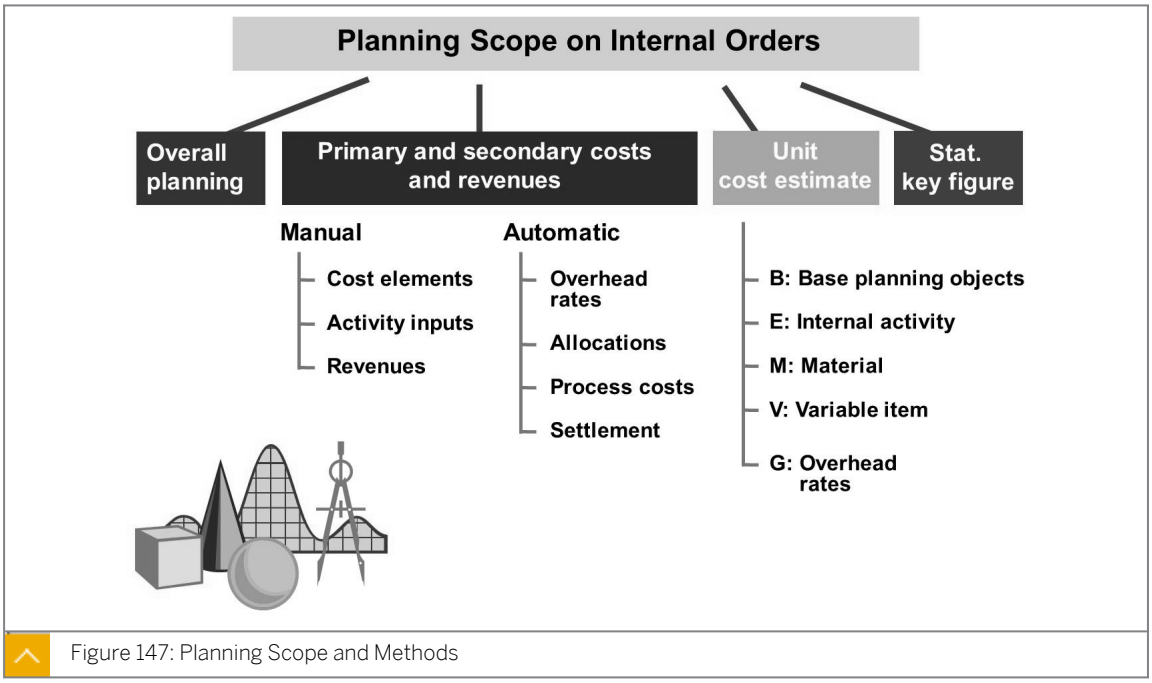


Figure 147: Planning Scope and Methods

Cost planning is performed on orders with long durations. Orders that only exist for a very short period, such as orders for unexpected small repairs, are not planned.

Internal order planning provides the following levels of cost planning:

- Overall planning is the simplest method of planning costs for orders. You can estimate overall and annual values for an order separately from cost element planning.
- When detailed information is available for an internal order, you can use primary and secondary cost and revenue planning. This level covers the planning of primary costs, activity inputs, and revenues in manual planning.

  In automatic planning, you can charge the order with overhead costs, distribution costs, periodic reposting costs, assessment costs, indirect activity allocation costs, process costs, and settlement costs. If the order is integrated into planning, you can carry out a plan credit by using periodic repostings or settlement.
- If you have access to detailed information on sources of supply, quantities, and pricing, you can perform unit costing. With unit costing, you can plan one level below the cost element level.

You can plan statistical key figures as a basis for allocations and as a means to calculate the management key figures for your orders.

Planning Profile for Overall Planning

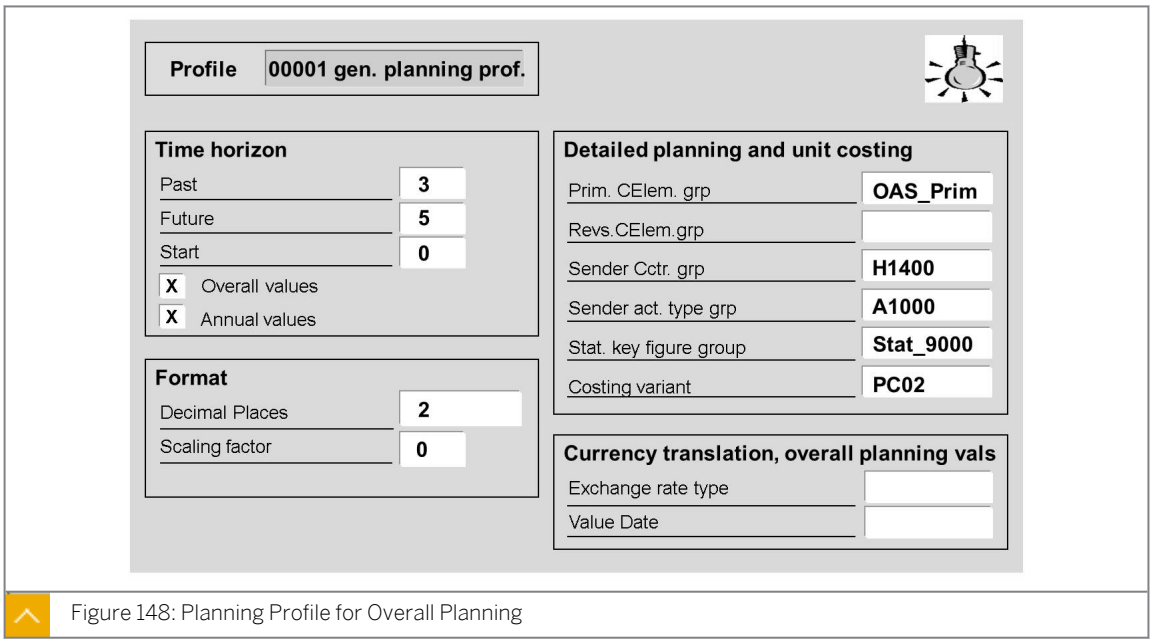


Figure 148: Planning Profile for Overall Planning

For overall planning, you need to create a planning profile (not a planner profile) and assign it to the order type. You can use delivered standard SAP profiles as well. Within the profile, you can specify the time horizon and whether you want to plan on a yearly or overall basis.

Only those cost centers, cost elements, activity types, and statistical key figures that are organized into groups and stored in the planning profile can be taken into account during planning.

For unit costing, you need to define and assign a costing variant (CO-PC). For planning at this level, you need the costing variant that is the interface to the bill of materials, material master data, and routing (quantity structure).

Overall Planning

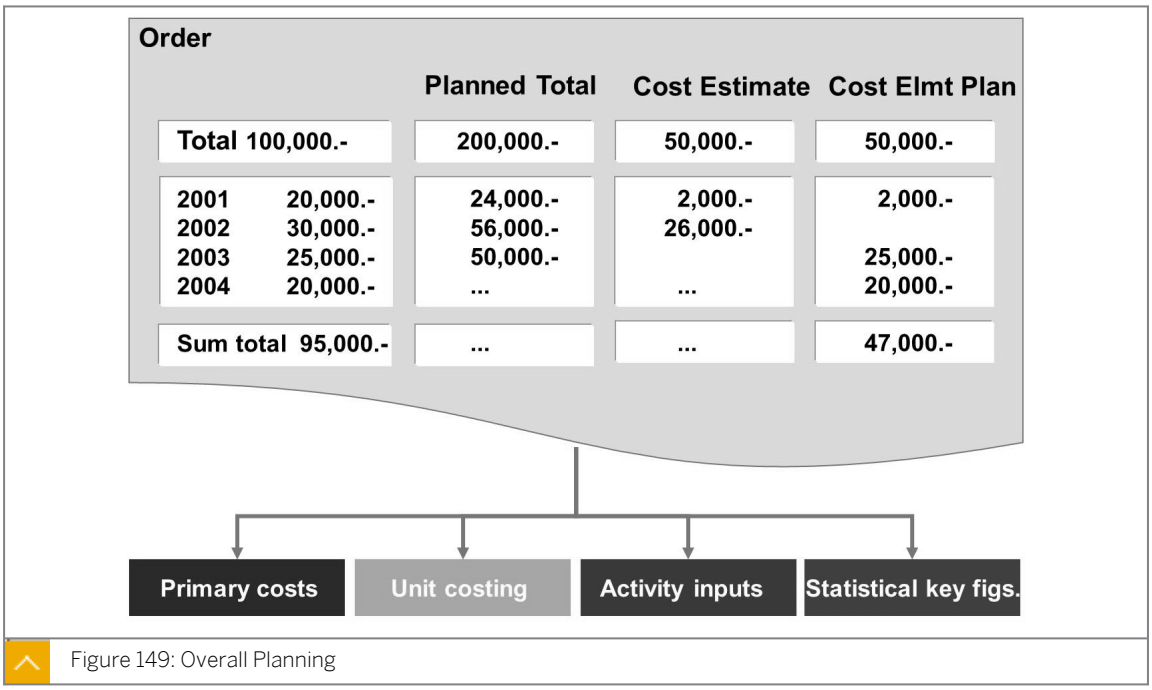


Figure 149: Overall Planning

Overall planning is the most basic form of order planning. Here, you create a plan by estimating the costs that will be incurred for an order.

You can plan either overall values or values for individual years. During the overall planning, you need to create a planning profile and store it in the order type.

You can call up the primary cost planning, unit costing, revenue planning, and activity input planning functions straight from the overall planning screen. In addition to the overall values column, the system also displays the planned total, the unit costing values, and the cost element plan. The total planned value is the sum of all the cost planning forms (overall, cost and revenue element, unit costing, and activity input planning) that are used.

How to Use Planning Profiles and the Overall Value Planning

Demonstrate that it is essential to assign a planning profile to every order type. Explain the different parameters that are determined by the planning profile.

1. Maintain planning profiles.
   a) Maintain planning profiles for overall planning in Customizing for *Controlling* under *Internal Orders → Planning → Manual Planning → Maintain Planning Profiles for Overall Planning*.
   b) In the *Choose Activity* dialog box, choose *Define Planning Profile for Overall Planning*.
   c) On the *Change View "Cost Planning for CO Orders: Plan Profile": Overview* screen, double-click *000001* in the *Profile* field.
   d) Explain the time horizon settings and the format.
   e) Point out the entered groups for *Detailed Planning and Unit Costing*.
2. Maintain planning profile for order types.

a) Maintain planning profiles for overall planning in Customizing for *Controlling* under *Internal Orders → Planning → Manual Planning → Maintain Planning Profiles for Overall Planning → Maintain Planning Profiles for Order Types*.

b) In the *Choose Activity* dialog box, choose *Maintain Planning Profile for Order Types*.

c) On the *Change View "Order Types": Overview* screen, enter **000001** in the *Plan. profile* field for *Cat CD*.

d) Choose *Save*.

3. Enter plan values.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Planning → Overall Values → Change*.

b) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.

c) On the *Change Overall Planning: Initial* screen, enter the following data and then press ENTER:

Field Name or Data Type	Value
Order	**1AC410**
Version	**0**

d) On the *Change Order Plan Values: Annual overview* screen, enter the following data:

Period	Plan
CY	**10000**
CY+1	**11000**
CY+2	**12000**
CY+3	**10000**
Overall	**30000**

e) Choose the *Check* pushbutton.

f) On the *Planning: Display messages* screen, choose *Continue*. Enter **50000** in the *Plan* field for *Period Overall* and then choose the *Check* pushbutton.

g) Choose the field with *10000* in the line for *2012* and choose the *Primary Costs* pushbutton.

h) On the *Change Planning Primary Costs: Overview* screen, enter the following data and then choose *Save*:

Cost Element	Value
420000	**1000**
421000	**1200**
430000	**1200**

Cost Element	Value
449000	**1000**

i) On the *Change Order Plan Values: Annual overview* screen, point out note "*C*" in the row with *2012* in the *Period* field. Optionally perform the same steps for activity input planning.

j) Choose *10000* in the *Plan* field, and choose *Extras* → *Unit Costing*.

k) In the *Create Cost Estimate* dialog box, choose *PC02* in the *Costing variant* field.

l) On the *Create Unit Cost Estimate: List Screen – 1* screen, for *Item 1*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Rent for a classroom**
Quantity	**3**
Unit	**D**
Price - Total	**1000**
Cost Element	**470000**

m) For *Item 2*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Trainer**
Quantity	**3**
Unit	**D**
Price - Total	**3000**
Cost Element	**449000**

n) For *Item 3*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Lunch**
Quantity	**60**
Unit	**PC**
Price - Total	**10**
Cost Element	**470000**

o) For *Item 4*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Course Material**
Quantity	**20**
Unit	**PC**
Price - Total	**1000**
Cost Element	**477000**

p) Choose *Save*.

q) On the *Change Order Plan Values: Annual overview* screen, note " *B*" in the *Planning* field, point out that the planning has come from both types of planning, and choose *Save*.

4. Check the planned values in reports.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Information System* → *Reports for Internal Orders* → *More Reports* → *List: Total Plan/Actual/Commitments*.

b) On the *List: Total Plan/Actual/Commitments: Selection* screen, enter **1AC410** in the *Or value(s)* field.

c) Choose *Execute*.

5. Analyze the order with period comparison.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Information System* → *Reports for Internal Orders* → *Planning Reports* → *Orders: Plan Period Comparison*.

b) On the *Orders: Period Comparisons – Plan: Selection* screen, choose *Execute*.

c) Display the report generated. Point out that the costs planned with the unit costing function are displayed in *Period 1* of a year even if you have planned them in other periods.

Unit 11
Exercise 42

Use Overall Value Planning

495

Business Example

Based on your discussions with the cost center managers, you know that the IDES group uses the overall planning functions to produce preliminary plans for the future. For each fiscal year, unit costing is used to produce more detailed planning at cost element or activity level, in particular, for short-term orders.

To test the overall planning function, you will be using cost element planning to create a current fiscal year plan for your PC repair or maintenance order. Since this is a standing order, you create an overall plan for the following two fiscal years. Use the unit costing function to create a plan for your marketing brochure order for the current fiscal year. Because this is a short-term individual order, no other planning is required.

Task 1

Use overall planning to create a detailed plan for the current fiscal year at cost element level.

1. Using the overall planning function, plan EUR 50,000 for all fiscal years, EUR 16,000 for the next fiscal year, and EUR 17,500 for the following fiscal year. Check and save your order plan.

> Caution:
> Note that when you access unit costing or cost element planning by using the overall planning function and choose *Save* on the unit costing or cost element planning screens, the data is saved temporarily. You must choose *Save* at the overall planning level to save the plans for your order properly.

2. For the current fiscal year and plan version 0, use the overall planning screen to plan EUR 10,000 for direct labor costs (cost element 420000), EUR 3,600 for spare parts (cost element 404000), EUR 400 for office supplies (cost element 476000), and EUR 1,000 for IT materials (cost element 476100).

   Save your cost element planning information.

Task 2

Use the unit costing function to produce a plan for your marketing brochures for the current fiscal year.

Use the overall planning screen to branch to unit costing.

1. Use the unit costing function to produce a plan for the publication of your cell phone marketing brochures for the current fiscal year.

- Use the variable item category for your entries. You need to order 60 hours of printing, at a cost of EUR 50 per hour.
- Plan two days of photographic services at EUR 1,000 per day. Plan both items using the cost element 417000 (Purchased Services).
- Define a subtotal row (category S) for Total Purchased Services. You also need packaging materials for your brochures. Plan 5,000 pieces of packaging at EUR 1 each.

These costs should be planned using the packaging materials cost element 405000. Create a totals row (category S) for the total unit costing plan. Save the order plan.

2. Call up the Orders: Actual/Plan/Variance report for your marketing brochures for the whole fiscal year.

Use Overall Value Planning

497

Business Example

Based on your discussions with the cost center managers, you know that the IDES group uses the overall planning functions to produce preliminary plans for the future. For each fiscal year, unit costing is used to produce more detailed planning at cost element or activity level, in particular, for short-term orders.

To test the overall planning function, you will be using cost element planning to create a current fiscal year plan for your PC repair or maintenance order. Since this is a standing order, you create an overall plan for the following two fiscal years. Use the unit costing function to create a plan for your marketing brochure order for the current fiscal year. Because this is a short-term individual order, no other planning is required.

Task 1

Use overall planning to create a detailed plan for the current fiscal year at cost element level.

1. Using the overall planning function, plan EUR 50,000 for all fiscal years, EUR 16,000 for the next fiscal year, and EUR 17,500 for the following fiscal year. Check and save your order plan.

> Caution:
> Note that when you access unit costing or cost element planning by using the overall planning function and choose *Save* on the unit costing or cost element planning screens, the data is saved temporarily. You must choose *Save* at the overall planning level to save the plans for your order properly.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Planning* → *Overall Values* → *Change*.

b) In the *Set Controlling Area* dialog box, enter **1000** in the *Controlling Area* field.

c) On the *Change Overall Planning: Initial* screen, enter your PC repair or maintenance order number in the *Order* field.

d) Press ENTER.

e) On the *Change Order Plan Values: Annual overview* screen, enter the following data:

Field Name or Data Type	Value
Overall	**50000**
CY+1	**16000**

Field Name or Data Type	Value
CY+2	**17000**

f) Press ENTER.

g) Choose the *Check* pushbutton.

h) If no errors are found, save your plan.

2. For the current fiscal year and plan version 0, use the overall planning screen to plan EUR 10,000 for direct labor costs (cost element 420000), EUR 3,600 for spare parts (cost element 404000), EUR 400 for office supplies (cost element 476000), and EUR 1,000 for IT materials (cost element 476100).

   Save your cost element planning information.

   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Planning → Overall Values → Change*.

   b) On the *Change Overall Planning: Initial* screen, press ENTER.

   c) On the *Change Order Plan Values: Annual overview* screen, place your cursor in the *Plan* field for the current fiscal year.

   d) Choose *Extras → Detailed Planning → Primary Costs*.

   e) In the *Total plan costs* pane, enter the following data:

Cost element	Total plan costs
420000	**10000**
404000	**3600**
476000	**400**
476100	**1000**

   f) Choose *Save*.

   g) On the *Change Order Plan Values: Annual overview* screen, choose *Save*.

Task 2

Use the unit costing function to produce a plan for your marketing brochures for the current fiscal year.

Use the overall planning screen to branch to unit costing.

1. Use the unit costing function to produce a plan for the publication of your cell phone marketing brochures for the current fiscal year.

   - Use the variable item category for your entries. You need to order 60 hours of printing, at a cost of EUR 50 per hour.
   - Plan two days of photographic services at EUR 1,000 per day. Plan both items using the cost element 417000 (Purchased Services).

- Define a subtotal row (category S) for Total Purchased Services. You also need packaging materials for your brochures. Plan 5,000 pieces of packaging at EUR 1 each.

These costs should be planned using the packaging materials cost element 405000. Create a totals row (category S) for the total unit costing plan. Save the order plan.

a) On the *Change Overall Planning: Initial* screen, enter your marketing brochure order number in the *Order* field.

b) On the *Change Order Plan Values: Annual overview* screen, place your cursor in the *Plan* field for the current fiscal year.

c) Choose *Extras* → *Unit Costing*.

d) In the *Create Cost Estimate* dialog box, choose *Continue*.

e) On the *Create Unit Cost Estimate: List Screen – 1* screen, for *Item 1*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Printing Services**
Quantity	**60**
Unit	**H**
Price - Total	**50**
Cost Element	**417000**

f) For *Item 2*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Photographic Services**
Quantity	**2**
Unit	**D**
Price – Total	**1000**
Cost Element	**417000**

g) For *Item 3*, enter **S** in the *Category* field.

h) For *Item 3*, place the cursor in the *Formula* field and double-click the field.

i) In the *Detail Screen: Item 3* dialog box, enter **Total Purchase Services** in the *Long Text* field. The formula = (1:3) should appear in the *Formula* field.

j) For *Item 4*, enter the following data:

Field Name or Data Type	Value
Category	**V**
Description	**Packaging**

Field Name or Data Type	Value
Quantity	**5000**
Unit	**PC**
Price – Total	**1**
Cost Element	**405000**

k) For *Item 5*, enter **S** in the Category field.

l) Place the cursor in the *Formula* field and double-click the field.

m) Select *Insert Totals Item*. The formula = (1:5) should appear in the *Formula* field.

n) In the *Detail Screen: Item 5* dialog box, enter **Total Unit Costing Plan** in the *Long Text* field.

o) Choose *Confirm*.

p) Choose *Save*.

q) On the *Change Order Plan Values: Annual overview* screen, choose *Save*.

2. Call up the Orders: Actual/Plan/Variance report for your marketing brochures for the whole fiscal year.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance*.

b) On the *Orders: Actual/Plan/Variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Controlling area	**1000**
Fiscal year	Current fiscal year
From period	**1**
To period	**12**
Plan version	**0**
Or value(s)	Number of your marketing brochure

c) Choose *Execute*.

Integrated Planning

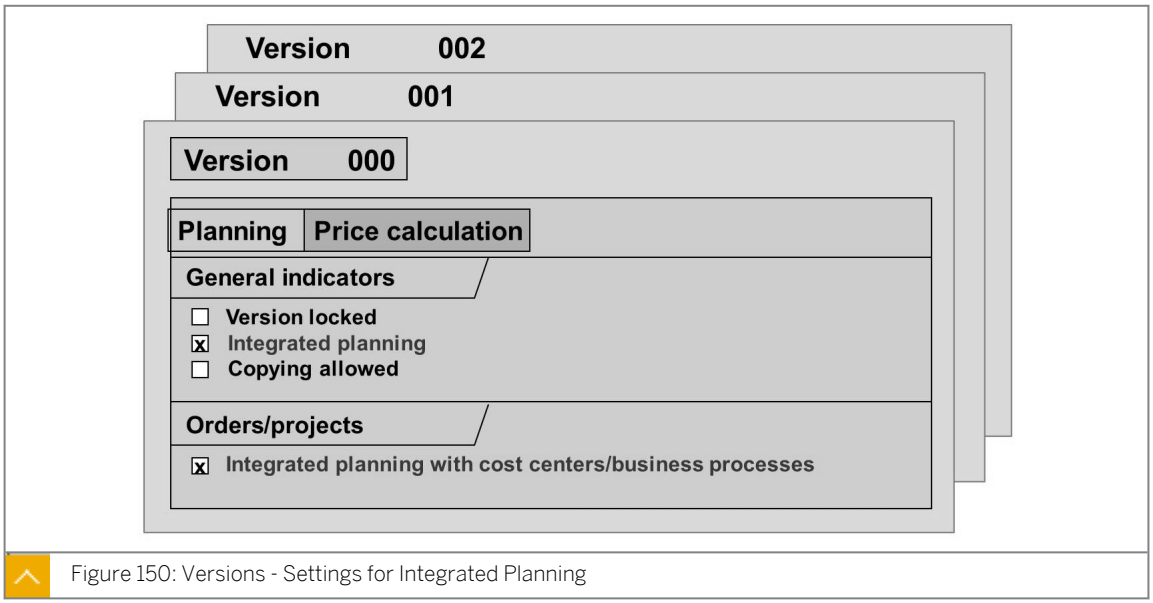


Figure 150: Versions - Settings for Integrated Planning

You can plan your internal orders in multiple versions. When you create a controlling area, the SAP ERP application automatically creates version 0, which is valid for five fiscal years. You can also plan alternative versions. The SAP ERP application always uses version 0 when referencing actual postings.

Alternative versions allow you to store planning data for internal orders; or, if you are using transfer prices, they allow you to store parallel valuations.

Use the following indicators for integrated planning when configuring a version:

- Integrated planning

  This indicator governs whether planning data is passed on to Profit Center Accounting and the Special Purpose Ledger. The integrated planning indicator also ensures that each planning change is documented with a plan line item.

- Integrated planning with cost centers and/or business processes

  This indicator must be active in the plan version to ensure that internal order planning is included in Cost Center Accounting (CCA) and Activity-Based Accounting.

To use integrated planning for individual orders, you also need to set the relevant indicator in the order master. You can create a default setting for integrated planning in the order type configuration.

Effects of Plan-Integrated Orders on Planning

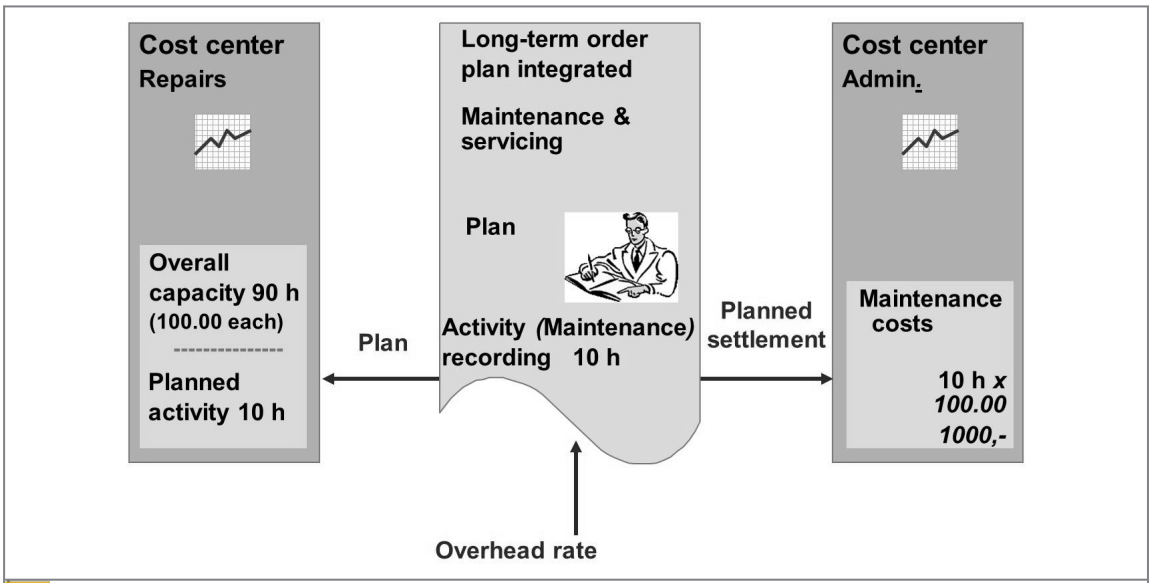


Figure 151: Effects of Plan-Integrated Orders on Planning

Within integrated planning for internal orders, you can integrate cost element and activity input planning for an internal order into cost center or business process planning.

All the planned business allocations on the internal order are then automatically updated on the sender or receiver cost center or on the sender or receiver business process.

You can use integrated planning for internal orders only if the internal order already exists when the cost centers are planned. You use integrated planning for long-term orders.

The following factors of plan-integrated orders impact planning:

- When planning activity inputs for an integrated planning order, the planned activity is updated to the cost center providing the activity.
- Order costs are debited from the receiver during planned settlement of the order.
- Overhead calculations debit the internal order and credit a cost center.
- When using assessment and distribution, the planned costs of a sender cost center are allocated based on predefined assessment and distribution keys.
- Periodic reposting to cost centers is supported.

Copy Actual to Plan or Plan to Plan

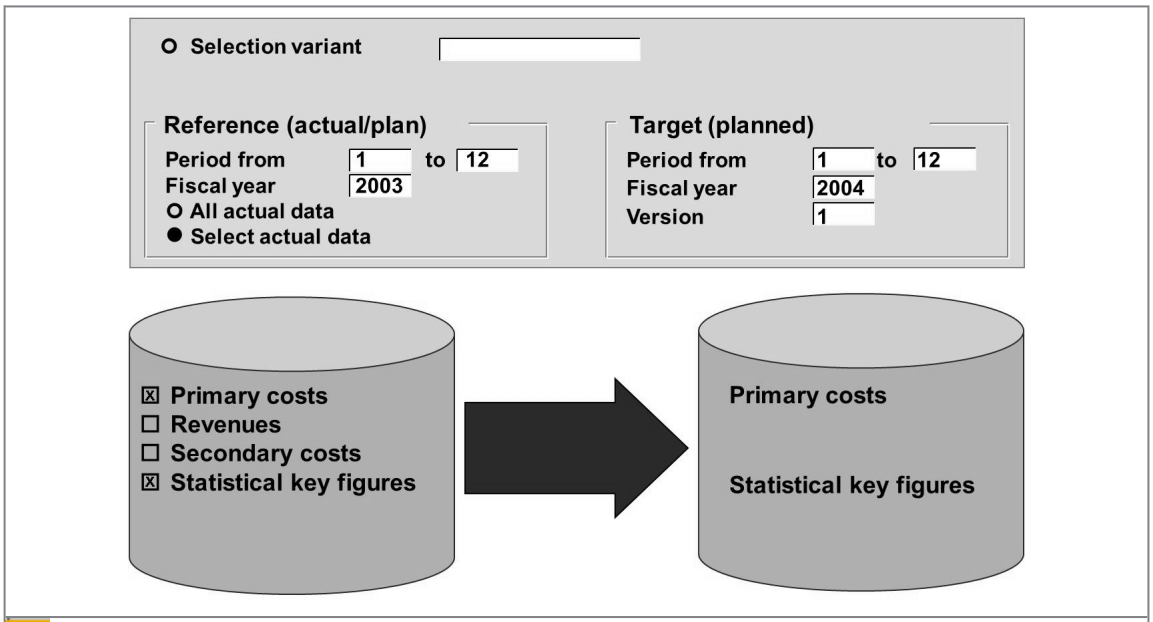


Figure 152: Copy Actual to Plan or Plan to Plan

You can copy both actual and planned values from internal orders into a plan version.

You assign the actual business transactions to the corresponding, manually planned business transactions.

How to Use Integrated Planning

Demonstrate how to set up plan integration. Set the integrated planning indicator in version 0 and in the order type CD.

1. Check the integrated planning indicator in the version.
   a) Change message control in Customizing for *Controlling* under *General Controlling → Organization → Maintain Versions*.
   b) On the *General Version Definition* screen, choose the row with *0* in the *Version* field.
   c) Double-click *Settings for Each Fiscal Year* in the *Dialog Structure* pane.
   d) In the *Determine Work Area: Entry* dialog box, choose *Continue*.
   e) On the *Change View "Settings for Each Fiscal Year": Overview* screen, choose the *Integrated Planning* field.
2. Check the integrated planning integrator in the order types.
   a) Define order types in Customizing for *Controlling* under *Internal Orders → Order Master Data → Define Order Types*.
   b) On the *Change View "Order Types": Overview* screen, double-click *CD* in the *Cat* field.
   c) Display the *Integrated Planning* field.

LESSON SUMMARY

You should now be able to:

- Analyze the planning scope and overall value planning
- Use integrated planning

Unit 11
Lesson 2

505

Evaluating Budgeting and the Availability Control

LESSON OVERVIEW

This lesson provides an overview on how to create a budget for an internal order and to familiarize yourself with the budget profile.

Demonstrate how to assign budgets and show that availability control can be used to consolidate and test the budgets. Explain the importance of the budget profile. Whenever you want to budget an order, you must have a budget profile assigned to the order type. The budget profile controls the time horizon and also availability control.

Business Example

You need to set up availability control and observe the effects on the orders. You need to know how to transfer a budget and how the budgeting works in different currencies. You need to review the system options for the budgeting and availability control and make a recommendation for its use within Internet Demonstration and Evaluation System (IDES). For this reason, you require the following knowledge:

- An understanding of how to set up the profiles for budgeting
- An understanding of how to set up the availability control

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Use budgeting and budgeting profiles
- Maintain the availability control
- Analyze currencies for budgeting cash budget (CB)

Budgeting and Budgeting Profiles

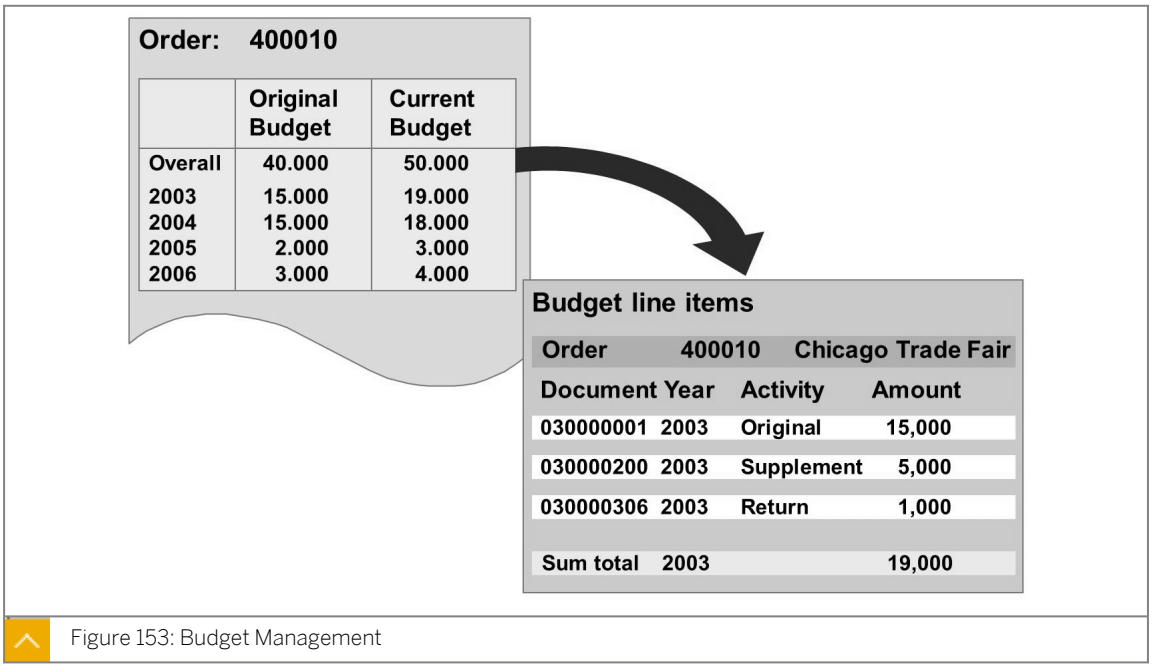


Figure 153: Budget Management

The system recognizes the following budget types:

- Original budget

  The original budget is the budget that is originally allocated.

- Budget update

  Budget updates for orders include supplements and returns and are used when unforeseen events and additional requirements force a correction to the original budget.

- Current budget

  The current budget includes the original budget and all budget updates.

In addition to the budget update functions, you can also make changes to the original budget. You can freeze the original budget by using status management. To freeze the original budget, you must create a user status that prohibits the budgeting business transaction but allows budget supplements and returns.

When you create or update your budget, the system documents the transaction in a line item. You can then display the budget line items. You can also enter text for budget line items that provides additional information for budgeting.

When you save the budget, the system checks that the sum of the annual values matches the overall value for the order.

Profile for Budgeting

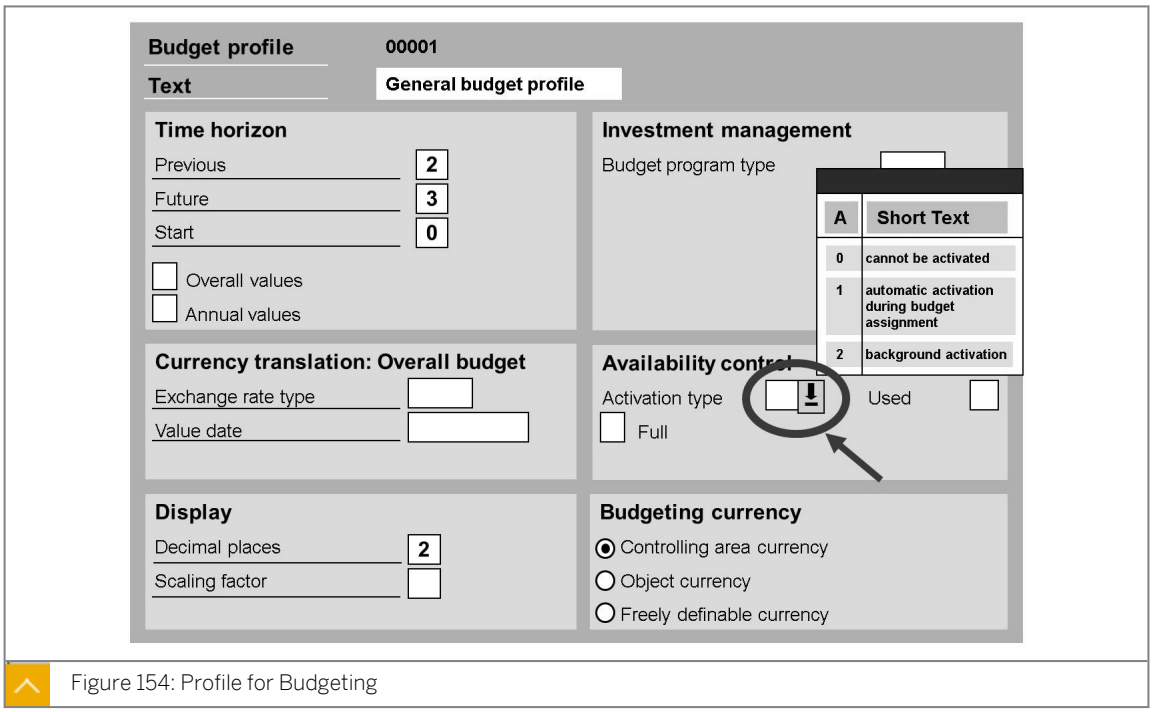


Figure 154: Profile for Budgeting

To create a budget for an order, you must define a budget profile and assign it to the order type. The budget profile defines the parameters for budgeting. In Customizing, you must define a number range for your budget documents.

In the profile, you can specify the status of availability control in one of the following ways:

- Availability control cannot be activated.
- Availability control is activated manually by using a function in the component menu.
- Availability control is activated automatically during budgeting.

You can check funds availability using either the annual or overall budgeted value.

How to Budget

Demonstrate how to maintain a budget profile and how to budget an order.

1. Explain budget profile.
   a) Maintain budget profile in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Maintain Budget Profile*.
   b) In the *Choose Activity* dialog box, choose *Maintain budget profile in order types*.
   c) On the *Change View "Order Types": Overview* screen, double-click *000001* in the *Budget Profile* field, with *0100* in the *Cat* field.
   d) On the *Change View "Order Types": Details* screen, display the possible entries to activate availability control.
2. Activate the orders and the availability control.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Budgeting → Availability Control → Activate*.

b) On the *Availability Control Background Job Activation for Orders* screen, activate the availability control.

3. Maintain budget profile in order type “CD”.

a) Maintain budget profile in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Maintain Budget Profile*.

b) In the *Choose Activity* dialog box, choose *Maintain budget profile in order types*.

c) On the *Change View “Order Types”: Overview* screen, choose the row with *CD* in the *Cat* field and enter **000001** in the *Budget Profile* field.

d) Choose *Save*.

4. Show how to budget an order.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Budgeting → Original Budget → Change*.

b) On the *Change Original Budget: Initial* screen, enter **1AC410** in the *Order* field.

c) Press ENTER.

d) On the *Change Original Budget: Annual overview* screen, choose the *Order Overview* pushbutton.

e) On the *Change Original Budget: Order Overview* screen, choose *Edit → Copy View*.

f) In the dialog box, choose *Planned total* in the *Text* field.

g) On the *Change Original Budget: Order Overview* screen, choose the row with *AC410 Development* in the *Order* field.

h) Choose the *Annual Overview* pushbutton.

i) On the *Change Original Budget: Annual overview* screen, enter the following data:

Period	Budget
2012	**10000**
2013	**11000**
2014	**11000**
2015	**11000**

j) Enter the overall value **43000**.

k) Choose *Save*.

5. Enter supplement for your order.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Budgeting → Supplement → Change*.

b) On the *Change Supplement: Initial* screen, choose *1AC410* in the *Order* field.

c) Press ENTER.

d) On the *Change Supplement: Annual overview* screen, choose the *Order Overview* pushbutton.

e) On the *Change Supplement: Order Overview* screen, choose the *Annual Overview* pushbutton.

f) On the *Change Supplement: Annual overview* screen, enter **5000** in the *Supplement* field for *Period 2012*.

g) Choose *Save*.

h) Choose *Extras* → *Line Items*.

i) On the *Line Items (Plan or Budget)* field, display the result.

Unit 11
Exercise 43

Budgeting

509

Business Example:

You must create a budget for your marketing brochure order. The amount should be monitored by using availability control functions, that is, every debit made on the order should first be tested against the budget. For this reason, you need to budget an overhead order.

Task 1

Create a new order for your order type for collecting the costs of the cell phone marketing campaign, release your order, and save your budget.

1. In your existing MA## order type, create a new order for collecting the costs of the cell phone marketing campaign. The short text for this order is *Cell Phone## Marketing Campaign*. Assign the order to company code *1000*, business area *9900*, and profit center *1402*. Release the order.

Task 2

Allocate the marketing campaign budget for the current fiscal year.

1. Allocate the marketing campaign a budget of EUR 10,000 for the current fiscal year. Save your budget.

Unit 11
Solution 43

Budgeting

510

Business Example:

You must create a budget for your marketing brochure order. The amount should be monitored by using availability control functions, that is, every debit made on the order should first be tested against the budget. For this reason, you need to budget an overhead order.

Task 1

Create a new order for your order type for collecting the costs of the cell phone marketing campaign, release your order, and save your budget.

1. In your existing MA## order type, create a new order for collecting the costs of the cell phone marketing campaign. The short text for this order is *Cell Phone## Marketing Campaign*. Assign the order to company code *1000*, business area *9900*, and profit center *1402*. Release the order.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Create*.
   b) On the *Create Internal Order: Initial* screen, enter **`MA##`** in the *Order Type* field.
   c) Choose the *Master Data* pushbutton.
   d) On the *Create Internal Order: Master data* screen, enter **`Cell Phone Marketing Group Campaign ##`** in the *Description* field.
   e) On the *Assignments* tab page, enter the following data:

Field Name or Data Type	Value
Company Code	**`1000`**
Business Area	**`9900`**
Profit Center	**`1402`**

   f) On the *Control data* tab page, choose the *Release* pushbutton.
   g) Choose *Save* and note the order number.

Task 2

Allocate the marketing campaign budget for the current fiscal year.

1. Allocate the marketing campaign a budget of EUR 10,000 for the current fiscal year. Save your budget.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Budgeting* → *Original Budget* → *Change*.

b) On the *Change Original Budget: Initial* screen, enter the order number for your marketing campaign in the *Order* field.

c) Press ENTER.

d) On the *Change Original Budget: Annual overview* screen, enter **10000** in the *Budget* field for *Period 2012*.

e) Choose *Save*.

Availability Control

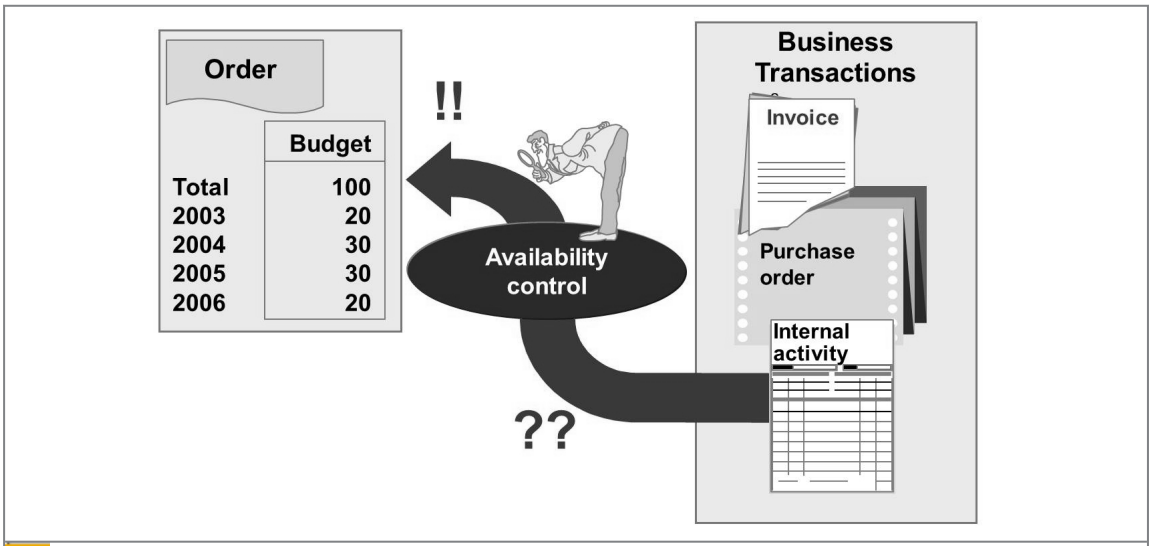


Figure 155: Availability Control

Certain business transactions result in actual costs and commitments being posted to the order. Commitments represent obligations that will lead to actual costs through subsequent business events. A purchase order (PO), for example, may result in a commitment in Management Accounting, which is then reduced by the subsequent goods and invoice receipts.

Actual costs and commitments are funds allotted to an order and they can be checked against the budget by using availability control.

In Customizing, you define the following attributes of availability control for your order types:

- Is availability control active?
- For which transactions will availability control apply?
- What are the tolerance limits?
- What action will be initiated when tolerance limits are exceeded?
- Are certain types of costs exempted from availability control?

Budgeting and Availability Control

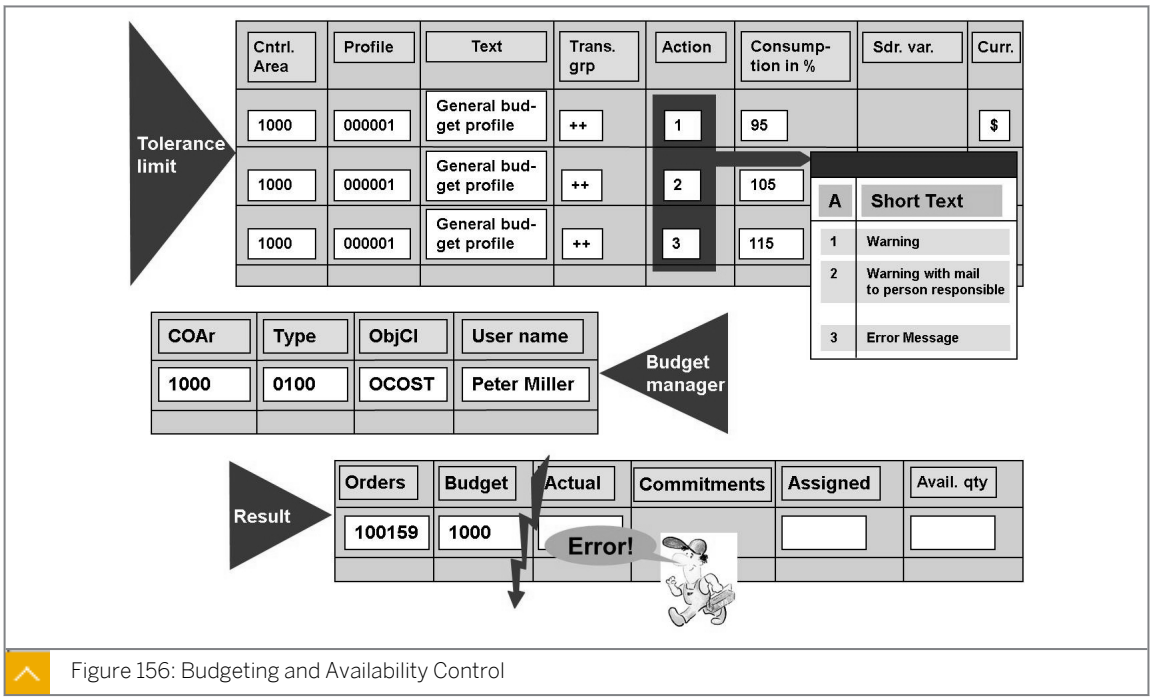


Figure 156: Budgeting and Availability Control

You use the tolerances to define how the system should respond to a given degree of budget overrun.

In our example, if the budget is exceeded by 5% (105%), the system generates a warning and a message is sent automatically to the person responsible for the budget.

If the budget is exceeded by 15% (115%), an error message is displayed.

The document that caused the budget to be exceeded can no longer be posted. You can define tolerance levels for budgets in the budget profile according to business transaction groups. Different tolerance levels can be set for different business transaction types.

If you select the action Warning and Mail, you must specify a budget manager in Customizing. If no budget manager is entered, the system generates an error message. A budget manager may be established for each order type and object class. If more than one budget manager is defined for an order type and class, a mail will be sent to each individual. For example, in the illustration, the user Peter Miller will receive a mail for any deviations that occur in order type 0100, object class OCOST.

Budget Carryforward

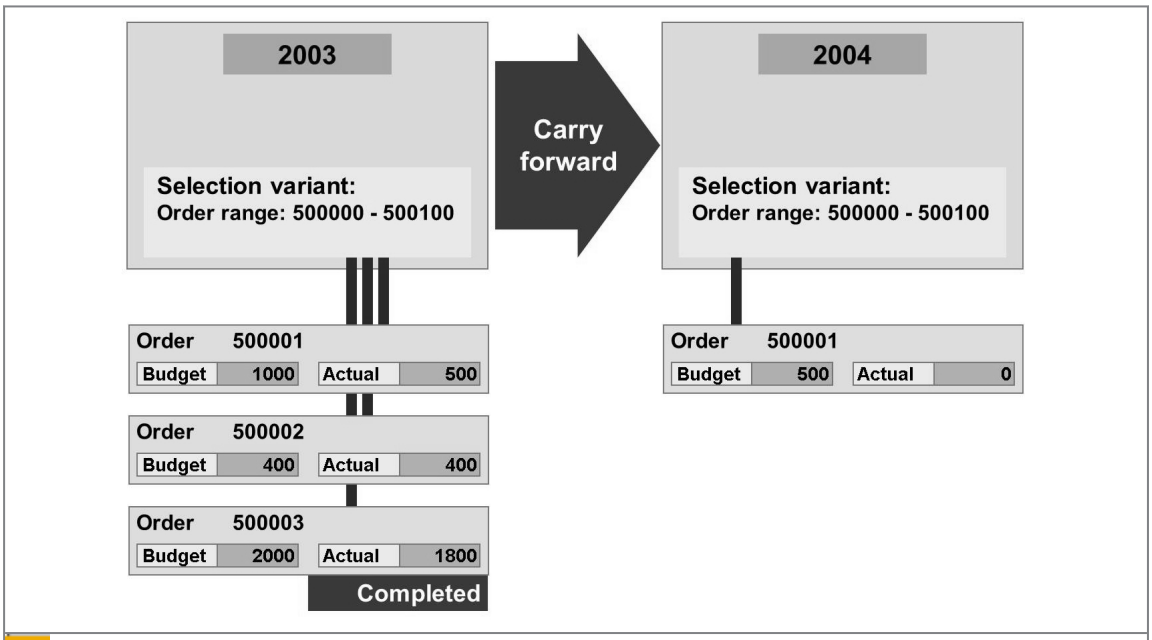


Figure 157: Budget Carryforward

You can transfer unused funds to the next fiscal year using the budget carryforward function. The SAP system will carryforward the difference between the budget and the actual amounts for the year specified (unused budget amount).

You cannot carryforward budgets for orders that have system status Complete or that are flagged for deletion, nor can you carryforward negative budget amounts.

You can execute the carryforward run more than once for a fiscal year. Each execution of the program carries forward budget not previously processed. You can also return funds to the old fiscal year, up to the amount of budget actually carried forward.

To execute the carryforward program, enter the fiscal year of the budget you want to carryforward and a selection variant that specifies which orders are to be included. You must maintain the selection variant in Customizing.

Commitments are not considered in the calculation of the unused funds. You carryforward your commitments before carrying forward the budget.

How to Maintain the Availability Control

Demonstrate the effects of availability control. Post various amounts to your order. The total amount on the order will be higher than 115 % of the budget; then the system creates an error.

1. Check the Customizing of availability control.
   a) Define tolerance limits for availability control in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Define Tolerance Limits for Availability Control*.
   b) On the *Change View "Order Availability Control: Tolerance Limits": Overview* screen, for controlling area 1000 choose *1* in the *Activity Group* field.

c) Press the F4 key.

d) In the *Availability control action* dialog box, display the following entries:

Action	Usage in %	Short Descript.
1	*95 %*	*Warning*
2	*105 %*	*Warning with MAIL to person responsible*
3		*Error message*

2. Maintain entries in the budget manager.

a) Maintain budget manager in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Maintain Budget Manager*.

b) On the *Change View "Budget manager": Overview* screen, choose the *New Entries* pushbutton.

c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
COAr	**1000**
Order Type	**CD**
ObjCl	**OCOST**
User Name	**AC415-00**

d) Choose *Save*.

3. Demonstrate the effects of the availability control.

a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.

b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

Field Name or Data Type	Value
Document Date	Current date
Currency	**EUR**

c) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

G/L acct	D/C	Amount in doc.curr.	Text	Order
420000	**Debit**	**9501**	**Direct labor costs**	**1AC410**

G/L acct	D/C	Amount in doc.curr.	Text	Order
113100	Credit	9501	Deutsche Bank	

d) Choose the *Post* pushbutton.

Note:
An error will be displayed. Ignore the warning message.

e) Press ENTER.

4. Post again, using an amount of 1500, to your order. Because the total amount on the order is higher than 105 % of the budget, the system creates a warning message and a mail is sent to the budget manager. Ignore the warning.
   a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, enter actual date in the *Document Date*.
   c) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

G/L acct	D/C	Amount in doc.curr.	Text	Order
420000	Debit	1500	Direct labor costs	1AC410
420000	Credit	1500	Deutsche Bank	1AC410

   d) Choose *Document → Post*.
5. Show the mail in your inbox.
   a) On the *SAP Easy Access* screen, choose *Office → Workplace*.
   b) On the *Business Workplace of AC415-00* screen, *Inbox → Unread Documents*.
   c) Display the unread document.
6. Post again, using an amount of 2000, to your order. Because the total amount on the order is higher than 115 % of the budget, the system creates an error.
   a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the actual date in the *Document Date*.
   c) On the *Enter G/L Account Document: Company Code 1000* screen, enter the following data:

G/L acct	D/C	Amount in doc.curr.	Text	Order
420000	Debit	2000	Direct labor costs	1AC410
420000	Credit	2000	Deutsche Bank	1AC410

d) Choose *Document* → *Post*.

e) The system generates an error.

Unit 11
Exercise 44

Maintain Availability Control

515

Business Example

Most of the availability control configuration has already been completed for your order through the budget profile assigned to your order type. However, because you are responsible for the budget, you need to enter this in the system so that the system can inform you of any irregularities.

For this reason you must know how to establish availability control and how to test the availability control function by posting items that exceed the tolerance limits to the general ledger.

Task 1

Review the availability control for the order type MA## of your marketing campaign order, complete the configuration, and post the costs to check the availability control functions.

1. What is the budget profile that is assigned to your order type?

2. What are the tolerance limits set for this budget profile in controlling area *1000*?

> Note:
> For controlling area 1000, budget profile 000001, a warning message displays if the business transactions performed for an order use up more than 95% of the budget.
>
> A warning message is sent by mail to the budget manager if the business transactions performed for an order exceed 105% of the budget.
>
> If the budget is exceeded by 115%, the business transaction locks and an error message displays, explaining why the transaction cannot be executed. After your review, go back to the *SAP Reference IMG* screen.

3. Enter yourself as the budget manager for order type MA## in controlling area 1000 and object class OCOST. Use your user ID AC405-##.

Task 2

Post the costs for your marketing campaign to check the availability control functions.

1. Test the tolerance limits by debiting your order with G/L account postings so that all the warning scenarios that have been set up in the system are called up one after the other (warning, warning by mail, mail, and error message). The relevant mail is located in the *SAP Easy Access* screen under *Office → Workplace*.

Maintain Availability Control

517

Business Example

Most of the availability control configuration has already been completed for your order through the budget profile assigned to your order type. However, because you are responsible for the budget, you need to enter this in the system so that the system can inform you of any irregularities.

For this reason you must know how to establish availability control and how to test the availability control function by posting items that exceed the tolerance limits to the general ledger.

Task 1

Review the availability control for the order type MA## of your marketing campaign order, complete the configuration, and post the costs to check the availability control functions.

1. What is the budget profile that is assigned to your order type?

   The budget profile assigned to your order type MA## should be *000001*. Once you have checked the entries, go back to the *SAP Reference IMG* screen.

   a) Maintain budget profile in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Maintain Budget Profile*.

   b) In the *Choose Activity* dialog box, choose *Maintain budget profile in order types* in the *Name of Activity* field.

   c) On the *Change View "Order Types": Overview* screen, choose *000001* in the *Budget Profile* field for *Cat MA##*.

2. What are the tolerance limits set for this budget profile in controlling area *1000*?

   a) Define tolerance limits for availability control in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Tolerance Limits for Availability Control*.

   b) On the *Change View "Order Availability Control: Tolerance Limits": Overview* screen, display the result.

Note:
For controlling area 1000, budget profile 000001, a warning message displays if the business transactions performed for an order use up more than 95% of the budget.

A warning message is sent by mail to the budget manager if the business transactions performed for an order exceed 105% of the budget.

If the budget is exceeded by 115%, the business transaction locks and an error message displays, explaining why the transaction cannot be executed. After your review, go back to the *SAP Reference IMG* screen.

3. Enter yourself as the budget manager for order type MA## in controlling area 1000 and object class OCOST. Use your user ID AC405-##.
   a) Maintain budget manager in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Maintain Budget Manager*.
   b) On the *Change View "Budget manager": Overview* screen, choose *Edit → New Entries*.
   c) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
COAr	**1000**
Object Type	**MA##**
ObjCl	**OCOST**
User Name	Your user ID

   d) Choose *Save*.

Task 2

Post the costs for your marketing campaign to check the availability control functions.

1. Test the tolerance limits by debiting your order with G/L account postings so that all the warning scenarios that have been set up in the system are called up one after the other (warning, warning by mail, mail, and error message). The relevant mail is located in the *SAP Easy Access* screen under *Office → Workplace*.
   a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.
   b) On the *Enter G/L Account Document: Company Code 1000* screen, enter the actual date in the *Document Date* field.
   c) On the *Enter G/L Account Document: Company Code 1000* screen, post the following data in row 1:

G/L acct	D/C	Amount in doc.curr.	Order
420000	**Debit**	**9501**	Number of your marketing campaign order
113100	**Credit**	**9501**	-

d) Press ENTER.

e) Choose Save.

Hint:
Note the budget warning message and press ENTER to confirm the warning message.

f) On the *Enter G/L Account Document: Company Code 1000* screen, enter the actual date in the *Document Date* field.

g) On the *Enter G/L Account Document: Company Code 1000* screen, post the following data in row 1:

G/L acct	D/C	Amount in doc.curr.	Order
420000	**Debit**	**1000**	Number of your marketing campaign order
113100	**Credit**	**1000**	-

h) Press ENTER.

i) Choose *Save*.

Hint:
Note the budget warning message and press ENTER to confirm the warning message.

j) On the *SAP Easy Access* screen, choose *Office* → *Workplace*.

k) On the *Business Workplace of AC415-##* screen, choose *Inbox* → *Unread Documents 1*.

l) Double-click the *e-mail message* about your order.

m) On the *Enter G/L Account Document: Company Code 1000* screen, enter actual date in the *Document Date* field.

n) On the *Enter G/L Account Document: Company Code 1000* screen, post the following data in row 1:

G/L acct	D/C	Amount in doc.curr.	Order
420000	**Debit**	**1000**	Number of your marketing campaign order
113100	**Credit**	**1000**	-

o) Press ENTER.

p) Choose *Save*.

Note:
If your availability control settings are correct, an error message displays explaining that all postings to this object are locked.

Currencies for Budgeting

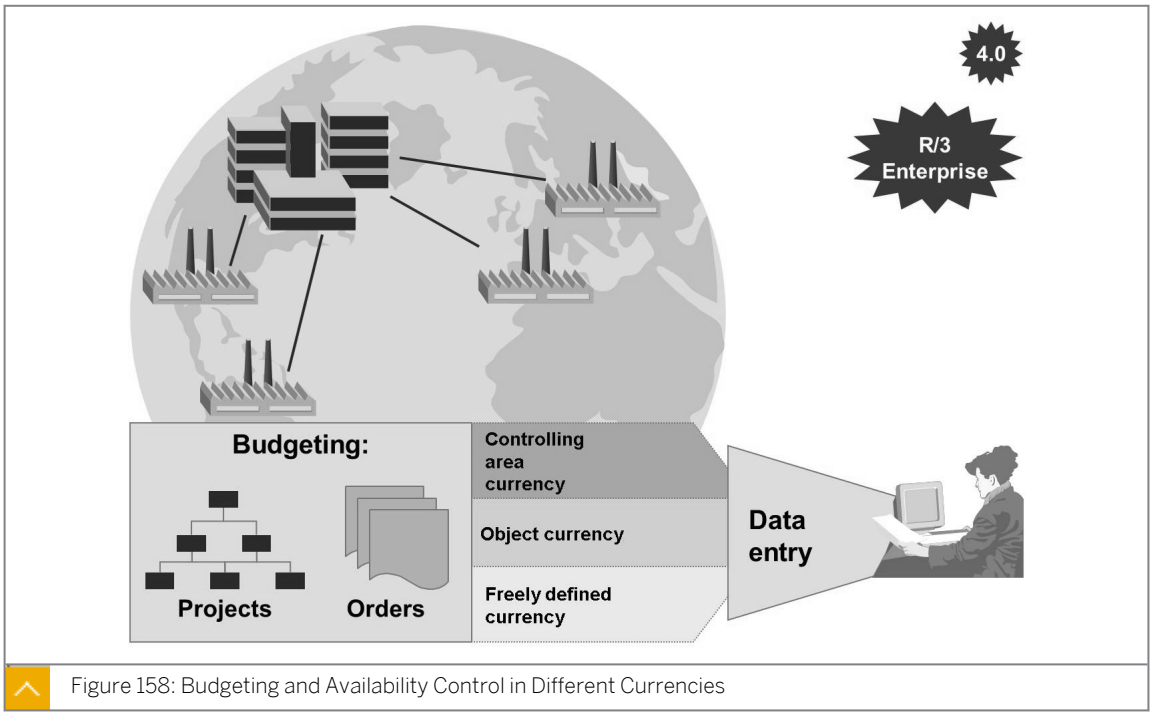


Figure 158: Budgeting and Availability Control in Different Currencies

If you choose budgeting in the controlling area currency, you can enter all budget items in the controlling area currency.

If you choose budgeting in the object currency, you can enter the budget in this currency for each object. The object currency is stored in the master record of the object.

If you choose budgeting in a freely-definable currency, you can choose the currency for each budgeting transaction.

All budget items are converted and saved automatically in the controlling area currency and the object currency.

You must specify in the budget profile of the order type or the project profile the currency in which the budget items for the order or the project are to be entered.

Availability control function is executed in the object currency. This eliminates exchange rate fluctuations.

How to Define Currencies for Budgeting

You can use different currencies for budgeting.

1. Check currency in budget profile.
   a) Maintain budget profile in Customizing for *Controlling* under *Internal Orders → Budgeting and Availability Control → Maintain Budget Profile*.
   b) In the *Choose Activity* dialog box, choose *Maintain Budget Profile* in the *Name of Activity* field.

c) On the *Change View "Budget Profile for CO Orders": Overview* screen, double-click *000001* in the *Profile* field.

d) On the *Change View "Budget Profile for CO Orders": Details* screen, display the *Budgeting Currency*.

LESSON SUMMARY

You should now be able to:

- Use budgeting and budgeting profiles
- Maintain the availability control
- Analyze currencies for budgeting cash budget (CB)

Learning Assessment

523

1. The SAP system specifies the planning sequence.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

2. For unit costing, you need to define and assign a:

   Choose the correct answer.

   ☐ A Unit variant

   ☐ B Cost variant

   ☐ C Planner profile

3. The SAP system always uses version 0 when referencing actual postings.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

4. You can freeze the original budget by using status management.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

5. When you save the budget, the system does not check that the sum of the annual values matches the overall value for the order.

   Determine whether this statement is true or false.

   ☐ True

   ☐ False

6. Which of the following options are possible when a certain percentage of budget is reached?

   Choose the correct answers.

   - ☐ A Warning with mail to person responsible
   - ☐ B Error message with mail to person responsible
   - ☐ C Warning
   - ☐ D Error

7. You can transfer unused funds to the next fiscal year by using the budget carryforward function.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

8. Commitments are funds allotted to an order and they can be checked against the budget by using the availability control.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

9. Identify the currencies you use to perform budgeting.

   Choose the correct answers.

   - ☐ A Controlling area currency
   - ☐ B Transaction currency
   - ☐ C Freely definable currency
   - ☐ D Object currency

Learning Assessment - Answers

525

1. The SAP system specifies the planning sequence.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

2. For unit costing, you need to define and assign a:

   Choose the correct answer.

   - [ ] A Unit variant
   - [x] B Cost variant
   - [ ] C Planner profile

3. The SAP system always uses version 0 when referencing actual postings.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

4. You can freeze the original budget by using status management.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

5. When you save the budget, the system does not check that the sum of the annual values matches the overall value for the order.

   Determine whether this statement is true or false.

   - [ ] True
   - [x] False

6. Which of the following options are possible when a certain percentage of budget is reached?

   Choose the correct answers.

   - [x] A Warning with mail to person responsible
   - [ ] B Error message with mail to person responsible
   - [x] C Warning
   - [x] D Error

7. You can transfer unused funds to the next fiscal year by using the budget carryforward function.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

8. Commitments are funds allotted to an order and they can be checked against the budget by using the availability control.

   Determine whether this statement is true or false.

   - [x] True
   - [ ] False

9. Identify the currencies you use to perform budgeting.

   Choose the correct answers.

   - [x] A Controlling area currency
   - [ ] B Transaction currency
   - [x] C Freely definable currency
   - [x] D Object currency

UNIT 12

Order Summarization and Summarization Reports

UNIT OBJECTIVES

- Configure order summarization
- Use summarization reports

Unit 12
Lesson 1

Using the Order Summarization

528

LESSON OVERVIEW

This lesson provides an overview of the order summarization process.

This lesson outlines the functions within the information system. It explains the classification and the order summarization processes in detail. Reporting is demonstrated throughout the course to enable participants to evaluate posted data immediately.

Demonstrate reports, totals values, line items reports, and functions. For more information about Report Painter refer to CA705 and for information about Report Writer refer to CA710 course.

Business Example

You want to summarize orders for efficient reporting especially with regard to system performance. For this reason, you require the following knowledge:

- An understanding of how to summarize order data
- An understanding of how to open relevant summarization reports
- An understanding of how to analyze the results of the summarization

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Configure order summarization

Order Summarization

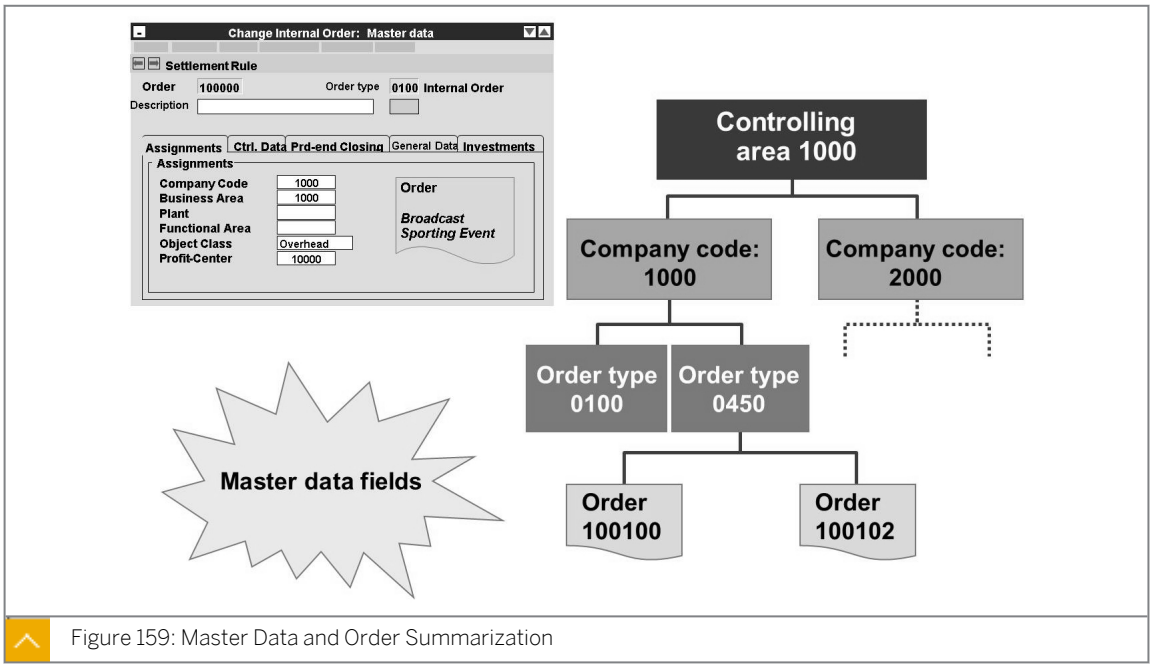


Figure 159: Master Data and Order Summarization

For an efficient controlling environment, you often need to group orders with similar characteristics and analyze them together. To achieve this use summarization characteristics to create totals records.

Summarization reports for these values run faster than when you use totals records from the selected orders. Use order summarization if you have a large number of orders.

You specify the structure of your analysis by defining a hierarchy. Each level of the hierarchy is represented by a characteristic. The controlling area is always the first level of the hierarchy. The definition of a summarization hierarchy determines the fields that are used in summarization and the objects that are summarized.

The levels of summarization hierarchy are created using master data fields. The available master data fields are predefined in the system. The system summarizes both costs (planned costs, actual costs, and results analysis data) and quantities (input and output quantities).

Master Data (Orders) – Layout

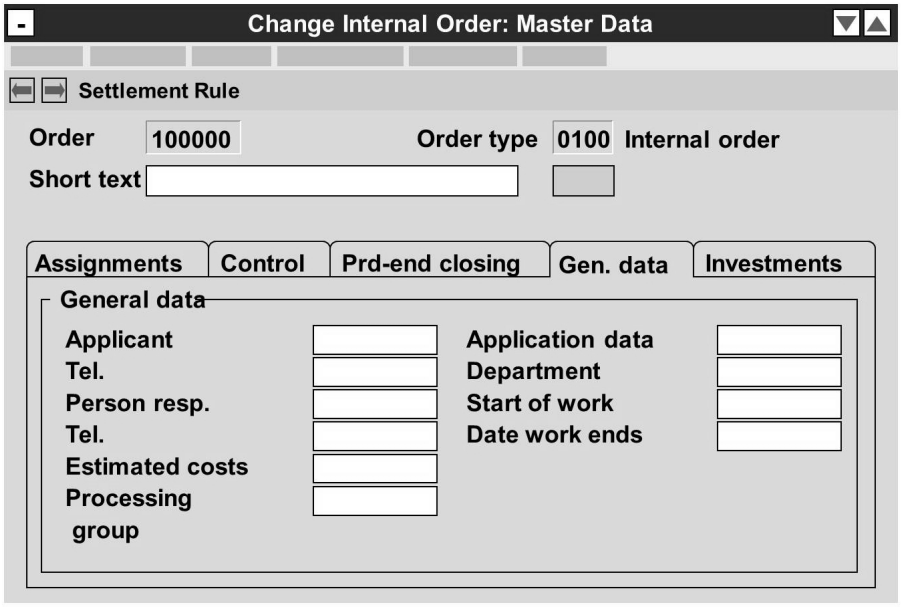


Figure 160: Master Data (Orders) – Layout

The master data fields are distributed over nine predefined groups. You select to display or hide the fields within the group boxes and set them as Required or Optional entry fields.

The General Data group box is located in the order master data. It comprises 10 fields. The contents of these fields are for information only and have no effect on the order functions. Enter information in these fields that can help you to classify the order. Also, use these fields for summarization.

For example, you can use these fields to select orders. However, the system does not check whether the entries in these fields are valid or consistent.

SAP provides a converter program that enables you to switch from order classification with free characteristics to order classification with user-defined master data fields.

How to Define the Order Summarization

1. Define a master data field for summarization.
   a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Master Data* → *Special Functions* → *Order* → *Change*.
   b) On the *Change Internal Order: Initial* screen, enter **1AC415** in the *Order* field.
   c) Press ENTER.
   d) On the *Change Internal Order: Master data* screen, choose *Telephone* on the *General data* tab page and press F1.
   e) In the *Performance Assistant* dialog box, choose the *Technical Information* pushbutton.

f) In the *Technical Information* dialog box, double-click *AUFUSER1* in the *Data Element* field.

g) On the *Dictionary: Display Data Element* screen, choose the *Field Label* tab page.

h) Choose the *Display <-> Change* pushbutton.

i) In the *Customer Modif.: Different Original and Logon Languages* dialog box, choose the *Maint. in logon lang.* pushbutton.

j) Choose *Edit → Modification Operations → Switch Off Assistant*.

k) On the *Dictionary: Modify Data Element* screen, enter **`Region`** in the *Field Label* on the *Field Label* tab page.

l) Choose the *Activate* pushbutton.

m) Choose *Save*.

2. Create a summarization hierarchy.

a) Maintain summarization hierarchies in Customizing for *Controlling* by choosing *Internal Orders → Information System → Summarization → Maintain Summarization Hierarchies*.

b) On the *Change View "Summarization hierarchy": Overview* screen, choose the *New Entries* pushbutton.

c) On the *New Entries: Details of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Hierarchy	**`AC415`**
Description	**`Internal Order hierarchy`**

d) In the *Dialog Structure* pane, choose *Data scope (object types)*.

e) On the *Change View "Data scope (object types)": Overview* screen, select the checkbox for *Internal Orders*.

f) In the *Dialog Structure* pane, choose *Hierarchy levels*.

g) On the *Change View "Hierarchy levels": Overview* screen, choose the *New Entries* pushbutton.

h) On the *New Entries: Overview of Added Entries* screen, enter the following data:

Level	Hierarchy Field Name
2	**`BUKRS`**
3	**`AUART`**
4	**`USER1`**

i) Choose *Save*.

3. Post a G/L document to the order.

a) On the *SAP Easy Access* screen, choose *Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document*.

b) In the *Enter Company Code* dialog box, enter **1000** in the *Company code* field.

c) On the *Enter G/L Account Document: Company Code 1000* screen, enter the current date in the *Document Date* field and the following data in the *Items* section:

G/L acct	D/C	Amount in doc.curr.	Tax code	Order	Text
477000	**Debit**	**25,000**	**01**	**1AC415**	**Advertising and Sales costs**
113100	**Credit**	**25,000**			**Deutsche Bank**

d) Choose *Post*.

LESSON SUMMARY

You should now be able to:

- Configure order summarization

Using Summarization Reports

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LESSON OVERVIEW

This lesson explains how to use the summarization reports.

Present order summarization and point out its effects on system performance. In addition, start a summarization run and illustrate the effects in a report.

Business Example

You want to summarize orders to help you to perform reporting more efficiently especially with regard to system performance. For this reason, you require the following knowledge:

- An understanding of how to describe the concept and customizing of order summarization
- An understanding of how to navigate in the summarization report

LESSON OBJECTIVES

After completing this lesson, you will be able to:

- Use summarization reports

Summarization Reports

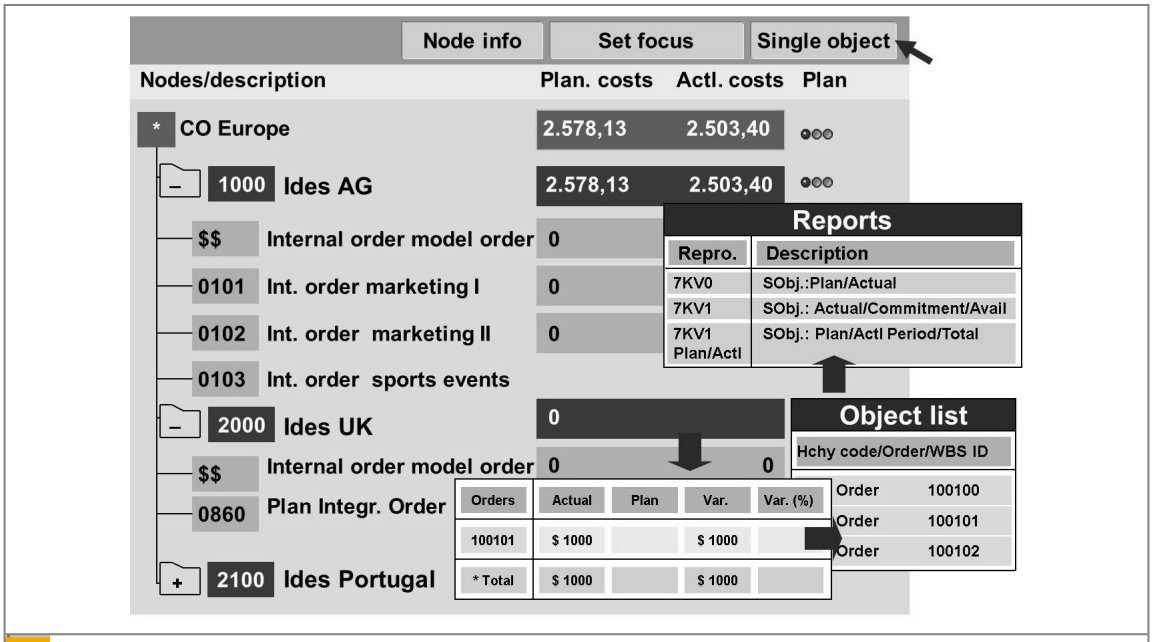

Figure 161: Summarization Report

In the summarization run, the system selects, for each level of the hierarchy, the orders in accordance with their specified characteristics. Then, the system computes a total for the

orders located below that level. The total values for each hierarchy group are written to a summarization object.

Schedule a background process for the summarization run or use parallel processing if you have a large number of orders within your hierarchy.

The information system includes special reports for internal order summarization objects.

Use the summarization report to navigate between all orders in all order types for all company codes in one given controlling area. On a selected level, use another report to show the data of that level in a different way.

Orders created and posted after the summarization run do not appear in the hierarchy. In this case, run the summarization again.

How to Use Summarization Reports

1. Create a summarization hierarchy and execute it.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Tools → Summarization*.
   b) On the *CO Summarization* screen, enter the following data:

Field Name or Data Type	Value
Hierarchy	**AC415**
From Period	**001**
To Period	**Current period and fiscal year**

   c) Select the *Background Processing* checkbox.
   d) Choose *Execute*.
   e) On the *Summarization run online* dialog box, choose *Yes*.
2. Execute summarization reports.
   a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Summarization Reports → Summarization Object: Actual/Plan/Variance*.
   b) On the *SObj: Actual/plan/variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Hier. Type	**CO Summarization**
Hierarchy	**AC415**
frm	**001**
To	Current period

   c) Choose the *Overview* pushbutton.
   d) On the *Display Summarization Hierarchy: AC415* screen, expand node *1000*.

e) Choose *CD* in the node *1000*.

f) Choose the *Call Up Report* pushbutton.

g) Choose the *Single Objects* pushbutton.

h) On the *Object List* screen, choose *1AC415* in the *Object* field.

i) In the *Reports* dialog box, choose *Check*.

j) On the *Plan/Actual Comparison* screen, double-click *7KOI*.

k) Display the period *1* to *12* in actual fiscal year and cost element group *7-KSTAR-ALL*.

l) Now that you are in an order report, you can see the debit from FI.

m) Go back to the *SAP Easy Access* screen.

n) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Summarization Reports → Summarization*.

o) On the *SObj: Actual/plan/variance: Selection* screen, choose *Execute*.

p) On the *Summ.obj.: actl/plan* screen, choose *6K-KSTAR-All.CCSS* in the *Cost element group*. field.

q) Now, the summarized data for node *CD* is displayed.

r) Choose *Report → Exit*.

3. Customize an exception rule.

a) Define exception rules in Customizing for *Controlling* by choosing *Internal Orders → Information System → Summarization → Define Exception Rules*.

b) On the *Change View "Exception Rules for Reporting": Overview* screen, choose the *New Entries* pushbutton.

c) On the *New Entries: Details of Added Entries* screen, enter the following data:

Field Name or Data Type	Value
Rule no.	**415**
Rule basis	**Cost variance against plan in percent**
Threshold red (Percentage)	**25**
Threshold yellow (Percentage)	**10**

d) Choose *Save*.

e) Go back to the *SAP Easy Access* screen.

4. Execute summarization with exceptions.

a) On the *SAP Easy Access* screen, choose *Accounting → Controlling → Internal Orders → Information System → Tools → Summarization*.

b) On the *CO Summarization* screen, enter the following data:

Field Name or Data Type	Value
Hierarchy	**AC415**
From Period	**001**
To Period	**Actual period in current fiscal year**

c) Choose *Extras* → *Exception* → *Define Rule*.

d) On the *Exception Rules: Select* dialog box, choose *415* in the *No*. field.

e) Choose the *Choose (Enter)* pushbutton.

f) On the *CO Summarization* screen, deselect the *Background Processing* checkbox and choose *Execute.*

5. Display the summarization report.

a) On the *SAP Easy Access* screen, choose *Accounting* → *Controlling* → *Internal Orders* → *Information System* → *Reports for Internal Orders* → *Summarization Reports* → *Summarization Object: Actual/Plan/Variance*.

b) On the *SObj: Actual/plan/variance: Selection* screen, enter the following data:

Field Name or Data Type	Value
Hier. Type	**CO Summarization**
Hierarchy	**AC415**

c) Choose the *Overview* pushbutton.

d) On the *Display Summarization Hierarchy: AC415* screen, expand the node *1000*.

e) Page through the screens and explain the exception rule.

LESSON SUMMARY

You should now be able to:

- Use summarization reports

Learning Assessment

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1. For an efficient controlling system, you often need to group orders with similar characteristics and analyze them together.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

2. The master data fields are distributed over nine predefined groups.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

3. Which of the following options can be summarized by using hierarchy?

   Choose the correct answers.

   - ☐ **A** Planned costs
   - ☐ **B** Actual costs
   - ☐ **C** Result analysis data
   - ☐ **D** Activity prices

4. The total values for each hierarchy group are written to a summarization object.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

5. Orders created and posted after the summarization run appear in the hierarchy.

   Determine whether this statement is true or false.

   - ☐ True
   - ☐ False

Learning Assessment - Answers

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1. For an efficient controlling system, you often need to group orders with similar characteristics and analyze them together.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

2. The master data fields are distributed over nine predefined groups.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

3. Which of the following options can be summarized by using hierarchy?

   Choose the correct answers.

   [X] A Planned costs

   [X] B Actual costs

   [X] C Result analysis data

   [ ] D Activity prices

4. The total values for each hierarchy group are written to a summarization object.

   Determine whether this statement is true or false.

   [X] True

   [ ] False

5. Orders created and posted after the summarization run appear in the hierarchy.

   Determine whether this statement is true or false.

   ☐ True

   ☒ False