

Overhead Cost Controlling (CO-OM)



ADDON.IDESCOOM

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Icons

Icon	Meaning
	Caution
	Example
	Note
	Recommendation
	Syntax

Typographic Conventions

Type Style	Description
<i>Example text</i>	Words or characters that appear on the screen. These include field names, screen titles, pushbuttons as well as menu names, paths and options. Cross-references to other documentation
Example text	Emphasized words or phrases in body text, titles of graphics and tables
EXAMPLE TEXT	Names of elements in the system. These include report names, program names, transaction codes, table names, and individual key words of a programming language, when surrounded by body text, for example, SELECT and INCLUDE.
Example text	Screen output. This includes file and directory names and their paths, messages, names of variables and parameters, source code as well as names of installation, upgrade and database tools.
Example text	Exact user entry. These are words or characters that you enter in the system exactly as they appear in the documentation.
<Example text>	Variable user entry. Pointed brackets indicate that you replace these words and characters with appropriate entries.
EXAMPLE TEXT	Keys on the keyboard, for example, function keys (such as F2) or the ENTER key

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Cost Center Accounting (CO-CCA)

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Formula Planning

Purpose

Formula planning is a planning aid that you can use for both activity-dependent and activity-independent planning. Using a formula that is defined in the system and that can be assigned to cost centers, the system uses the entered calculation formula and conditions to determine plan values for each individual cost center. If formula planning is carried out in update mode, the values are posted at cost center level. This planning aid is primarily suitable for top-down planning, in which specific rules can be defined for the determination of plan values for specific cost centers and cost elements. Consequently, the cost center manager does not need to make a manual entry for each planned cost element.

For example, the following process demonstrates the determination of costs for office supplies. It is assumed that management cost centers have higher expenditure for office supplies than other cost centers.

You can find more information about this process under [i](#) [Page 14].

Process Flow

You can find the data for this process under [?](#) [Page 15].

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Additional Process Information

Additional Process Information

SAP offers several planning aids. These include formula planning, and also two planning tools: resource planning and dependency planning.

Firstly, the primary costs are entered manually in cost element planning according to their value.

In resource planning, the plan value is determined by the quantity of resources that is expected to be used and the defined resource price. In dependency planning, you choose either to determine the plan value using the costs of a statistical key figure (value-based), or using the resource quantity (with its defined price) per statistical key figure (quantity-based).

Formula planning has two critical advantages over the other planning tools mentioned. You can use formula planning to plan several cost centers in one run. Using the entered formula, the system determines a plan value dependent on previously entered parameters and conditions. In the system there is a large quantity of data available to be used for each chosen environment.

Data Used During This Process

Field	Data
Template	IDES-PRIM1
Environment	CPI
Cost center	1210, 4130
Version	0
From period	1
To period	12
Fiscal year	Current year
Statistical key figure	9100
Selection variant	IDES-PRIM1
Test run	Select
Detailed list	Select
Planner profile	SAPALL
Activity type	*
Cost element	476000

Customizing Settings

Customizing Settings




Use

Firstly, you maintain the respective templates for formula planning. The conditions entered in the template control the determination of plan values for the respective cost centers.

Procedure

1. Call up the transaction as follows:

Menu path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction code	SPRO, CPT2

2. Choose  SAP Reference IMG.
3. Choose *Controlling → Cost Center Accounting → Planning → Formula Planning*.
4. Choose  Define Templates.
5. Double-click on *Change Template for Formula Planning*.
6. If you are requested to *Set the controlling area*, enter the following data and choose 

Field	Data
Controlling area	1000

7. Enter the following data:

Field	Data
Template	IDES-PRIM1
Environment	CPI

8. Choose 




The planning formulas for office supplies costs and the corresponding methods are displayed. In this case, formula planning for the costs of office supplies consists of two formulas and methods.

9. Double-click on the gray field in the first row with the description  FORMULA.




The formula shows that the statistical key figure 9100 (employees), taken from planning for the current fiscal year, should be multiplied by a factor of 10. In the method, you define the conditions under which this should occur.



10. Choose 



11. Double-click on the gray field in the first row with the description  METHOD.

12. Double-click on the field '4'.

You can see from the entries that the formula is to be applied for cost center category 4 (management cost centers).

13. Choose  *Cancel* and .
14. Double-click on the gray field in the second row with the description  *FORMULA*.

In this formula, the multiplication value is merely 5. As you will see subsequently, this is because this formula does not apply to management cost centers. Therefore, the costs of office supplies are halved.
15. Choose .
16. Double-click on the gray field in the second row with the description  *METHOD*.

The formula in the second row is applied if the cost center category is **not** management cost centers (category 4). Thus all cost centers that are not management cost centers are multiplied by EUR 5,- .
17. Choose  twice.
18. In the dialog box, choose *No*.
19. Choose .
20. Do **not** leave the screen.

Assigning Templates to Cost Centers

Assigning Templates to Cost Centers

1. Call up the transaction as follows:

Menu path	From the <i>Planning</i> node, choose <i>Formula Planning</i>
Transaction code	SPRO, KS02



2. Choose  *Assign Templates for Cost Centers*.

3. Enter the following data:

Field	Data
Cost center	1210

4. Choose *Master data*.
5. Choose the *Templates* tab page.

The *IDES-PRIM1* template is already entered in the field for activity-independent formula planning. On the *Basic data* tab page, in the field for cost center category, you see that this is a management cost center.

6. Choose  until the *Customizing: Execute Project* screen appears and repeat steps 2 - 5 for cost center *4130*, a service cost center for which the template is also assigned.
7. Choose  until the overview tree appears.

Use

The statistical key figure for the number of employees (9100) is maintained for each cost center. This figure also determines the multiplication factor per employee for the costs of office supplies.

Procedure

1. Call up the transaction as follows:

Menu path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Statistical Key Figures → Display</i>
Transaction code	KP47

2. Enter the following data:

Field	Data
Version	0
From period	1
To period	12
Fiscal year	Current year
Cost center	1210
Statistical key figure	9100


3. Choose 

Six employees are posted to the telephone cost center.

4. Choose  and repeat steps 2 - 3 for cost center 4130.

For the same period, four employees are posted to cost center 4130.

You now execute formula planning. The yearly total value for cost center 1210 must amount to EUR 720,- (EUR 10,- per management cost center employee * 6 employees * 12 periods), and for cost center 4130 it must amount to EUR 240,- (EUR 5,- per employee * 4 employees * 12 periods).

5. Choose  until the overview tree appears.

Executing Formula Planning

Executing Formula Planning

Use

Formula planning implements the selected template for cost center planning and posts the determined values from planning to the respective cost centers for each period.


Procedure

1. Call up the transaction for formula planning as follows:


Menu path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Formula Planning → Costs and Statistical Key Figures</i>
Transaction code	KPT6

2. Enter the following data:

Field	Data
Selection variant	Select
Selection variant	IDES-PRIM1
Version	0
From period	1
To period	12
Fiscal year	Current year
Test run	Deselect
Detail list	Select

3. Choose .
4. Double-click on the row *Number of values determined*.

The expected values of EUR 720,- and EUR 240,- were determined for cost centers 1210 and 4130.

5. Choose  until the overview tree appears.

Displaying Results in Cost Center Planning

Use

The results from formula planning are posted in cost center planning. You now display the results from formula planning in cost center planning.


Procedure

1. Call up the transaction as follows:

Menu path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Set Planner Profile.</i>
Transaction code	KP04

2. Enter the following data:

Field	Data
Planner profile	SAPALL

3. Choose .

4. Call up the transaction for displaying cost center planning as follows:


Menu path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Costs and Activity Inputs → Change</i>
Transaction code	KP06

5. Enter the following data:

Field	Data
Version	0
From period	1
To period	12
Fiscal year	Current year
Cost center	1210
Activity type	*
Cost element	476000

6. Choose .

For cost center 1210, the plan value for office supplies costs was set by formula planning.

7. Choose  until the overview tree appears.

Dependency Planning

Dependency Planning

Purpose

Dependency planning enables you to base planning on value and quantity for primary costs (activity-independent and dependent). You do so by using proportional dependencies between the cost incurring object and the required component. The system can calculate primary costs for a **statistical key figure** (activity-independent and dependent), and for an activity type (only activity-dependent), by using a dependency.

When you base your dependency planning on **values** or costs, you plan primary costs for each unit of a statistical key figure or an activity type. These costs are either activity-independent or activity-dependent. Dependency planning that is based on values is normally used in administration, where it is normally very time consuming to determine proportional relationships. It is more common to group different cost incurring portions under a collective term, such as office supplies, and to plan per cost incurring unit, such as employees.

When you base your dependency planning on **quantities**, you plan the consumption of a resource for each unit of a statistical key figure or an activity type. For example, this could be *screw consumption per car*, or *Lubrication oil consumption per production hour*. The total planning costs are calculated from the consumption of each unit of activity or statistical key figure, multiplied by the quantity of the cost incurring object (for example, number of cars), and the valuation of the resource price. Dependency planning based on quantity is normally used in production, where there are usually simple proportional dependencies between the end product and the required additional substances.

You want to plan costs to create the bodywork for a car. You need various body parts, lubrication oil, screws, rivets and so on, which all need to be defined as resources. In dependency planning, the SAP R/3 System calculates the cost using the planned quantities of each part required (for example, metal parts, screws, rivets), the corresponding prices and the amounts needed for each car body (= dependency quantity).

Example of Dependency Planning

The dependency type controls the different planning choices in dependency planning. You use it to specify what the dependency price or dependency quantity are to refer to.

The dependency type can have the following values:

1.

The dependency price or dependency quantity refers to the plan quantity of a statistical key figure, which was planned either **independently or dependently of activity**.

If you use dependency planning with activity, the SAP R/3 System uses the statistical key figure quantities that were planned with activity to calculate the plan costs. If an activity-dependent statistical key figure has not been planned, the system sets the value of the statistical key figure to zero.

If you use dependency planning without activity, the SAP R/3 System uses the statistical key figure quantities that were planned without activity to calculate the plan costs.

The SAP R/3 System updates the costs as 100% fixed costs.

2.

Dependency Planning

The dependency price or dependency quantity refers to the plan quantity of a statistical key figure, which was planned **independently of activity**.

Even if you plan activity-dependent costs using dependency planning with dependency type two, the system always uses the statistical key figure quantity planned **independently of activity** to calculate the plan costs.

Dependency planning with dependency type two corresponds to dependency planning without activity with dependency type one.

The SAP R/3 System updates the costs as 100% fixed costs.

3.

The dependency price or the dependency quantity refers to the plan quantity of an activity type. You can only use dependency type three for objects that are to be planned **independently of activity**.

The SAP R/3 System updates the costs as 100% variable costs.

The dependency type is directly correlated to the **dependency source type**. This specifies whether the system uses quantities of statistical key figures (or of activity types) that have been planned independently, or dependently of activity to calculate the plan cost and plan consumption. The system places the plan quantity for the dependency source type in the **dependency source quantity**.

The SAP R/3 System calculates the plan costs specific to the period.

If you have defined dependency prices, dependency quantities, or resource prices that have different periods, you cannot see these values on the overview screen for planning. The system displays a **mean value** on this screen. You can only see the exact values on the **period screen**.

If the prices or quantities are changed, the system reevaluates the planning data

To plan additional fixed costs that are not based on dependencies using the same cost element, you must define another resource, for example, *additional fixed costs*. You need to specify the resource price with *1*.

Prerequisites

Before you execute dependency planning, you need to do the following:

For dependency planning based on cost:

Statistical key figure planning or key figure transfer from LIS, or key figure calculation using formula planning.

Activity type planning or activity transfer from PP, or indirect activity allocation.

For dependency planning based on quantity:

Statistical key figure planning or key figure transfer from LIS, or key figure calculation using formula planning.

Activity type planning or activity transfer from PP, or indirect activity allocation.

Resource definition, price maintenance, planning resource consumption.

You can also use data from external systems for dependency planning.

Dependency Planning

Features

Dependency planning includes the following functions:

- Manual planning of primary costs.

- Revaluation

Manual Planning

SAP provides the SAPR&R standard planner profile. This planner profile contains standard planning layouts for the value and quantity-based dependency planning on cost centers.

If you have executed dependency planning and then call up a cost plan with a planning layout that does not contain the dependency price or dependency quantity, then the plan costs are not ready for input.

Revaluation

If you change the quantity for a statistical key figure or an activity quantity, the SAP R/3 System reevaluates your planning automatically.

If you execute dependency planning with values that you did not plan manually (such as statistical key figures or activity types), the SAP R/3 System does not automatically reevaluate your plan. If this is the case, **you** need to reevaluate the planned costs. This is the only way to ensure that your planning is up-to date.

Process Flow

You can find the data for this process under [?](#) [Page 25].

1. [Value-Based Dependency Planning \[Page 26\]](#)
2. [Resources: Customizing Settings \[Page 28\]](#)
3. [Quantity-Based Dependency Planning \[Page 30\]](#)
4. [Evaluating Dependency Planning in the Information System \[Page 32\]](#)

Data Used During This Process

Field	Europe	North America
Controlling area	1000	2000
Version	0	0
From period	01	01
To period	12	12
Fiscal year	Current year	Current year
Cost center	1000	1000
Statistical Key figure	9100	9100
Planner profile	SAPR&R	SAPR&R
Planning layout: Value-based dependency planning	1-1R2	1-1R2
Cost element (office material)	476000	476000
Dependency type	2	2
Planning layout: Quantity-based dependency planning	1-1R3	1-1R3
Cost element (external services)	476300	476500
Resource	SAP-KURST	SAP-TRAINED
Display variant	1SAP	1SAP

Value-Based Dependency Planning

Value-Based Dependency Planning

Use

You want to plan the office supply costs per employee for each cost center, with these costs as fixed costs (activity-independent). Therefore you plan the number of employees as a statistical key figure (activity-independent) for each cost center. These statistical key figures have already been planned, so you display the values:

Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Statistical Key Figures → Display</i>
Transaction Code	KP47

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :


Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:


Field	Europe	North America
Layout	1-301	1-301
Version	0	0
From period	01	01
To	12	12
Fiscal year	Current year	Current year
Cost center	1000	1000
Statistical key figure	9100	9100

4. Choose .

This shows that six (seven) employees have been planned under statistical key figure 9100 on cost center 1000.

5. Select the row, then choose .


This displays the six (seven) employees for each period.

6. Choose  until the overview tree appears.

7. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Set Planner Profile</i>
Transaction Code	KP04

Value-Based Dependency Planning



- 8. Enter the *SAPR&R* planner profile, then choose .
- 9. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Cost/Activity Inputs → Change</i>
Transaction Code	KP06

- 10. Enter the following data:

Field	Europe	North America
Layout	1-1R2	1-1R2
Version	0	0
From period	01	01
To period	12	12
Fiscal year	2000	2000
Cost center	1000	1000
Cost element	476000	476000





You can change the layout by using the arrows,  for *Next layout*,  for *Previous layout*.

- 11. Choose .


- 12. Enter the following data:

Field	Europe	North America	Description
R	2	2	Dependency type
Dependency source type	9100	9100	Dependency incurred by
Fixed dependency price	10	10	

You may need to choose  after making the first two entries to enable an entry in the third field.


- 13. Next, choose .

The system displays the plan value of EUR 720 (12 months x six employees x EUR 10).

- 14. Select the row, then choose .

The confirmation displays the values for each month.

- 15. Choose *Plan Data → Post*.

- 16. Choose  until the overview tree appears.


Resources: Customizing Settings

Resources: Customizing Settings


Prerequisites

See *Price Determination For Resources* in Customizing before you begin. Quantity-based dependency planning takes the price from an application for which the sales application was developed.

Procedure

1. Choose .
2. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	KPRI,SPRO,KPR4,KPRC,KPR8,KPRA,OKEV

3. Choose  *SAP Reference IMG*.
4. Choose *Controlling → Cost Center Accounting → Planning → Resource Planning*.
 - A. Defining price tables (KPRI):

You determine the dependency for determining the prices, such as country, controlling area, company code, cost center, and so on. This example uses *table: 136 Price per controlling area*.
 - B. Defining access sequences (SPRO):

You determine the sequence the price should be determined according to the dependencies, for example in the sequence cost center, region, country, controlling area. This ranges from particular to general details. By setting an "exclusive" indicator for a characteristic, you can stop the search from continuing. This example uses *access sequence: K001 Cost center resources*.
 - C. Defining condition types (KPR4):

This is where you store the prices for each price table. Your selection determines the access sequence and the "exclusive" indicator. This example uses the condition type: *KURS (TRAIN)* for the controlling area and resource: *SAP-KURST (SAP-TRAIND)*, with a price of EUR 1000 (USD 1000) per day.
 - D. Defining costing sheets (KPRC):


This determines the condition types and their sequence for price determination. This example uses costing sheet *TRAIND* with condition *TRAI*.
 - E. Defining valuation types (KPR8):

This defines the sequence of the costing sheets used. This example uses the *IDES Valuation variant: 1 Resource*.
 - F. Assign costing sheets to valuation variant (KPRA):

Valuation variant *1* is assigned to costing sheet *TRAIND*.
 - G. Assigning valuation variants to versions (OKEV):

Resources: Customizing Settings

This determines the valuation variant that is selected. Select the row in version 0.

Choose  -> *Settings for fiscal year*. Double click on the current fiscal year.

5. Choose *System* → *End Session*.

Quantity-Based Dependency Planning

Quantity-Based Dependency Planning



1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Cost/Activity Inputs → Change</i>
Transaction Code	KP06

2. Enter the following data:

Field	Europe	North America
Layout	1-1R3	1-1R3
Version	0	0
From period	01	01
To period	12	12
Fiscal year	Current year	Current year
Cost center	1000	1000
Cost element	476300	476500
Resource	SAP-KURST	SAP-TRAIND





You can change the layout by using the arrows,  for *Next layout*,  for *Previous layout*.

3. Choose .

4. Enter the following data:

Field	Europe	North America	Description
R	2	2	Dependency type
Dependency source type	9100	9100	Dependency incurred by
Fixed dependency quantity	1	1	Planned fixed consumption

You may need to choose  after making the first two entries to enable an entry in the third field.


5. Then choose  so that the values can be calculated.

The plan value is EUR 72000, which is 12 months x six employees x one course day each period and for each employee, at a plan value of EUR 1000 per course day. Adjust the screen so that you can see the right hand side of the display.

6. Select the row, then choose .

The confirmation displays the values for each month.

7. Choose *Plan Data → Post*.

8. Choose  until the overview tree appears.



Evaluating Dependency Planning In The Information System

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview</i>
Transaction Code	KSBL

2. Enter the following data:

Field	Europe	North America
Cost center	1000	1000
Fiscal year	Current year	Current year
Period	01	01
To	12	12
Version	0	0







3. Choose  *Execute*. Cost element 476000 *Office supplies* shows the result of the dependency planning (value-based). Cost element 476300 (476500) *External Services* shows the result of the dependency planning (quantity-based), under the help for resource SAP-KURST (SAP-TRAIND).
4. Choose  until the overview tree appears.
5. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Line Items → Cost Centers: Plan Line Items</i>
Transaction Code	KSBP

6. Enter the following data:

Field	Europe	North America
Cost center	1000	1000
Cost element	476000	476000
Version	0	0
Period	01	01
To	12	12
Fiscal year	Current year	Current year
Display variant	1SAP	1SAP

Evaluating Dependency Planning In The Information System

7. In the row where you enter the cost element, choose .
The first row displays cost element 476000.
8. Enter 476300 (Germany) or 476500 (North America) in the next row, then choose .
9. Choose .
Cost element 476000 *Office supplies* shows the result of the dependency planning (value-based). Cost element 476300 (476500) *External Services* shows the result of the dependency planning (quantity-based), under the help for resource SAP-KURST (SAP-TRAIIND).
10. Select a cost element, then choose .
The system displays all the fields for the line item record and their contents.
11. Choose .
12. Choose  until the overview tree appears.
13. In the dialog box, choose Yes.

Transferring Planned Depreciation to Cost Center Planning

Purpose

Plan transfer enables you to transfer planned values from Asset Accounting (the planned depreciation and interest) directly to cost center planning. This means that you do not have to enter this data manually into Cost Center Accounting. Instead, you receive the values exactly as they were planned in Asset Accounting.

You can transfer plan data from Asset Accounting and from Controlling. This script therefore explains both ways.

The following process first simulates the plan transfer. Then you display the result of a plan transfer in a second session in a cost center report.

You can find more information about this process under [i](#) [Page 36].

Process Flow

You can find the data for this process under [?](#) [Page 37].

1. [Transferring Planning Data \[Page 38\]](#)
2. [Displaying Planning Reports for Cost Center Accounting \[Page 40\]](#)
3. [Displaying Planning Reports for Asset Accounting \[Page 42\]](#)

Additional Process Information

Additional Process Information

For business reasons, it is important that Controlling receives, processes and reports all relevant data and key figures of an enterprise. This data of course includes the cost-accounting depreciations and interest from Asset Accounting.

You can use integrated planning between Cost Center Accounting systems and Asset Accounting systems to transfer depreciations and interest for a fixed asset (periodically calculated in Asset Management) to primary cost planning in Cost Center Accounting. These values do not need to be planned in cost center planning, instead they are automatically transferred.

As the transfer of planning data may be differently organized in different companies, SAP R/3 has a tool used by Asset Accounting and Controlling, and which transfers the planning data.

For example, Asset Accounting may be responsible for the transfer of planning data in one company. In this company, planning data is transferred from Asset Accounting, and Controlling can use these planned depreciations and interest without any planning expense. In another company, Controlling is responsible for transferring plan values from Asset Accounting. In this case, plan values are transferred directly from Cost Center Accounting, so there is no planning expense for Asset Accounting.

You also need to note that Asset Accounting and Controlling are linked by the asset master record. You specify an assignment of the fixed asset to a cost center in the asset master record. As a result, all plan and actual values from this fixed asset are posted to the cost center specified there. You can also assign an activity type to this fixed asset here. This enables you to transfer the planning data dependent on an activity type. Activity-dependent planning can be important in cost accounting if the fixed asset is a machine for example. Since the wear and tear of the machine is normally higher if the machine utilization is high, you need to account for it. You do so by assigning an activity type to the fixed asset.

Data Used During This Process

Field	Data	Description
Company code	1000	IDES AG Frankfurt
Cost center	4220	Pump production
Depreciation area	20	Costing
Fiscal year	Current year	
Period from	01	
To period	12	
Activity type	1420	Machine hours
Plan version	0	
Controlling area	Controlling area	IDES Europe
Cost element	481000	Cost-accounting depreciation
	483000	Accrued interest
Display variant	/IDES01	
Cost center reports	RKSBPL00	Planning report
Fixed asset report	RASIMU01	Depreciation forecast
Sort version	0002	Company code / plant / cost center

Transferring Planning Data

Transferring Planning Data

Use


In the following, you transfer planning data from Asset Accounting to Cost Center Accounting as a test. There are two options for this:

The first option is that the planning data transfer is triggered from Asset Accounting (start at number one). The second option is that the planning data transfer is triggered from Controlling. If you want to do this, start at number three.

Procedure

- To trigger planning data transfer from Asset Accounting, call up the transaction as follows:

Menu Path	<i>Accounting → Financial Accounting → Fixed Assets → Periodic Processing → Primary Cost Planning: Depreciation/Interest</i>
Transaction Code	S_ALR_87099918

- Enter the current year as the fiscal year in the *Planning Periods* area, then choose .

Continue with number four.

- To trigger planning data transfer from *Controlling*, call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Depreciation/Interest</i>
Transaction Code	AR13

- Enter the following data:


Field	Data
Company code	1000
Select assets	Selected
Cost center	4220
Depreciation area	20
Fiscal year	Current year
Period from	01
To	12
Controlling area	1000
Activity type	1420
Plan version	0
Activity type independent planning	Selected
Activity type dependent planning	Selected
Include interest	Selected

Transferring Planning Data

Planning on cost center	Selected
Test run	Selected
Summary report	Selected



If you want to transfer the current values from Asset Accounting, you need to deselect the *Test run* field.

5. Choose .

The report starts with the selected *Cost center 4220 Production High Performance Pumps*. The planned depreciations and interest for all fixed assets that are assigned to this cost center are displayed per period. After this you receive the values for the fixed assets that were planned independently of activity. The system displays the values for *cost elements 481000 cost-accounting depreciation* and *483000 accrued interest*. Since you selected *activity type 1420 machine hours* in the input fields, you also receive the values for *activity type 1420*. This result is divided up into the values for each cost element for cost-accounting depreciations and accrued interest. This means that you have the values all in one report, that were planned dependently and independently of activity.

The report continues with the next cost center only after you have drilled down into the cost elements.

Since this is a summary report, the costs are summarized at the end of it. In this example, the data is first summarized at business area level, then company code level, and then controlling area level.

6. Remain on this screen.


Displaying Planning Reports for Cost Center Accounting

Displaying Planning Reports for Cost Center Accounting

Use

This report shows the results of the planning data transfer.

Procedure

1. To open another session, choose .
2. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview</i>
Transaction Code	KSBL



3. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Data
Controlling area	1000


4. Enter the following data:

Field	Data
Cost center	4220
Fiscal year	Current year
Period from	01
To period	12
Version	0

5. Choose  *Execute*.

The system displays the result of planning for cost center 4220 in the current fiscal year for periods 1-12.




The report starts with the costs that were planned independently of activity. The cost elements are also sorted by category and summarized. Therefore, the primary cost elements come first.

6. Select the row containing cost element *481000 Accrued depreciation* in the *Activity-Independent Costs* area.
7. Choose .

You can see a period drilldown of the depreciations planned to be activity-independent.

8. Choose .

Displaying Planning Reports for Cost Center Accounting

9. Select the row containing cost element *481000 Accrued depreciation* in the *Activity-Dependent Costs* area.
10. Choose .
You can see the period drilldown for cost element 481000 with the depreciations planned as activity-dependent.
11. Choose .
12. Select cost element *483000 Accrued interest* also.
13. Choose .
You can see the period drilldown for cost element *483000* with the interest planned as activity-dependent.
14. Now compare the cost center report with the report from the primary cost planning just carried out, by switching between the two open sessions.
Any differences you find are due to your planning in Cost Center Accounting being manual, or that the plan values in Asset Accounting have changed. If you plan your primary costs in an update run (do not select the *Test run* field in the entry fields for the plan transfer), then the values of your cost center report and the report for primary cost planning are the same.
15. Remain on this screen.


Displaying Planning Reports for Asset Accounting

Displaying Planning Reports for Asset Accounting


Use

The following shows the results of the planned depreciations and interest in Asset Accounting. These values were transferred to Cost Center Accounting using plan transfer.

Procedure

1. To open a third session, choose .
2. Call up the transaction as follows:


Menu Path	<i>Accounting → Financial Accounting → Fixed Assets → Information System → Reports on Asset Accounting → Depreciation Forecast → Depreciation on Capitalized Assets (Depreciation Simulation)</i>
Transaction Code	S_ALR_87012936


3. Choose .
4. Enter the following data:

Field	Data
Company code	1000
Select assets	Selected
Use asset values as of FY start	Selected
Cost center	4220
Report date	31.12. Current year
Depreciation area	20
Display variant	/IDES01



A depreciation area represents the valuation of the fixed assets for a certain purpose (for example, financial statement, balance sheet for tax purposes, accrual values and so on). Therefore, you can also use different depreciation methods for each depreciation area. By selecting depreciation area 20, you specify that you want the results to be displayed according to cost-accounting guidelines.

5. Choose .

The system displays the result of your planning for cost center 4220 in the current fiscal year for periods 1-12.
6. Choose *System → Delete Session* to delete the other sessions.
7. Choose  until the overview tree appears.

Personnel Cost Planning

Purpose

This process shows you how to plan personnel costs using target specifications or basic pay, including vacant or part-time positions. The goal of Personnel Cost Planning is to support various cost planning processes. Once the personnel cost planning process is completed for your company, you can transfer the desired plan process to budget planning for the entire company.

If personnel planning for the current year is not yet at an advanced stage, run the process with the figures from the previous year.

Process Flow

You can find the data for this process under [?](#) [Page 44].

1. [Planning Personnel Costs in HR for the Current Year Using Projected Pay \[Page 46\]](#)
2. [Resuming Planning that has been Completed \[Page 51\]](#)
3. [Planning Personnel Costs Using Basic Pay \[Page 52\]](#)
4. [Planning Personnel Costs Using Payroll Results \[Page 54\]](#)
5. [Releasing a Plan Scenario for Budget Planning \[Page 56\]](#)
6. [Transferring Planned Personnel Costs to Budget Planning \[Page 57\]](#)
7. [Displaying Planned Personnel Costs for the Current Year in Cost Accounting \[Page 58\]](#)

Data Used During This Process

Data Used During This Process

Field	Data
Plan version	Current plan
Organizational unit from	1001 (Human Resources - D Matchcode)
Planning period from	01. 01. to 31.12. of the planning year
Depth of org. structure	Blank
Include organizational changes	Blank
Period	9 (annually)
Currency	DEM
Salary surveys	Blank
Use object abbreviation only	Select
Display all positions	Blank
Sec. PA-D(S)	Select
Number	3,00
Date	01. 07. of the planning year
Cost item (input help)	G050
Start date for the increase	01. 07. of the planning year
Percentage of increase	10
Plan scenario	01 PP Planning personnel area 01.01. – 31.12. of the planning year
Planning group	<your user name>
Comments	Annually in DEM
Password	Do not assign a password
Organizational unit from	100
Planning period from	01. 01. to 31.12. of the planning year
Depth of org. structure	Blank
Include organizational changes	Blank
Period	9 (annually)
Currency	DEM (see key)
Use object abbreviation only	Blank
Display all positions	Select

Data Used During This Process

Display all positions	Blank
Controlling area	1000
Cost center	2200
Cost center group	Blank
Fiscal year	2000
From period	001
To period	012
Version	000
Cost center group	H1220
Cost element group	OAS

Planning Pers. Costs in HR for Current Year Using Projected Pay


Planning Pers. Costs in HR for Current Year Using Projected Pay


1. Call up the transaction as follows:

Menu Path	<i>Human Resources → Personnel Management → Personnel Cost Planning → Scenario Group → Create → Projected Pay</i>
Transaction Code	PP28

2. Enter the following data:

Field	Data
Plan version	Current plan
Organizational unit from	1001
Planning period from, to	01. 01. to 31.12. of the planning year
Depth of org. structure	Blank
Include organizational changes	Deselect
Period	Annually
Currency	DEM
Salary surveys	Normal case
Use object abbreviation only	Select
Display all positions	Deselect

3. Choose .

If the *Error List Data Selection* screen appears, choose  *Continue without correction*.



The system displays positions for which cost data is missing. This is due to a missing payroll simulation. As a result, these personnel numbers will not be considered in Cost Planning.

On the *Change Personnel Costs: Overview of Organizational Units* screen, there are three tab pages: *Organizational unit*, *Cost center*, and *Cost object*. The reference values depict the starting values in absolute terms.

4. Choose the *Organizational unit* tab page.

5. To display the corresponding detail data, double click on *HR-D*.

If *0 00001001* is displayed instead of *HR-D*, choose *View → Key off*.

The system displays a table of all organizational units in the *HR-D* department, with current amounts and reference values.

6. Choose .

7. Double click on *Per.adm. (D)* (*Personnel Administration (D)*).

Planning Pers. Costs in HR for Current Year Using Projected Pay

The system displays a table of the jobs in that organizational unit, with the corresponding number of positions.

You can change the number of positions on this screen.

8. Place the cursor on a free space in the table, press the right mouse button, and choose *Insert row*.
9. Choose input help for the *Cost object*.
10. Double click on *Sec. Pers. (D) (S)*.
11. Enter the following data in the dialog box:

Field	Data
Number	3
Start	01. 07. of the planning year
End	31. 12. of the planning year



Note that the number of jobs entered in the dialog box is the total number for this period.

12. Choose *Check*.
13. Choose .

On the *Change Personnel Costs: Cost Objects per Organizational Unit*, there is a new row with the following entries:

- Sec. Pers. (D) (S)
- 3,00
- 01. 07. of the current year
- 31. 12. of the current year
- 81,491.25

14. Choose .



In the *Per.adm.-D* area you can see the changes. The total amount has increased because two new secretaries were hired on 01.07. of the planning year. Planning for additional positions or a reduction in positions, however, is only valid in the current plan version – these changes do not affect Organizational Management.

15. Choose the *Organizational unit* tab page.
16. Double click on *Total*.
17. Choose .

SAP Business Graphics appears.


By choosing *2D view*, *3D view*, and *Options* → *Color assignment*, you can modify the graphic to meet your requirements.

Planning Pers. Costs in HR for Current Year Using Projected Pay

- 18. Choose , until you get back to the *Change Personnel Costs: Cost Objects per Organizational Unit* screen.
- 19. On the *Cost Objects* tab page, select the *Sec. Pers. (D) (S)* row with the number 4.
- 20. Choose  *Cost Items*.




The process simulates a percentage increase in cost items. As long as the cost items are not directly valued (meaning valued for each employee) the changes do not affect the organizational areas.


- 21. Choose  *Cost Items*.
- 22. In the *Change Cost Items* dialog box, enter the following data:

Field	Data
Cost item	G050
Start date for increase	01. 07. of the planning year
Percentage rate of increase	10

- 23. Choose .
- 24. Choose , until you get back to the *Change Personnel Costs: Overview of Organizational Units* screen.


On the *Organizational Unit* tab page you can see how the values for *Position/Job* have changed.

- 25. To change the absolute values of the cost items, choose  *Cost Items*.
 The *Change Cost Items* dialog box with the corresponding G/L accounts (cost elements) appears. Enter new values by overwriting the existing ones.
 These changes are not valid for cost items that are directly valued. They are only applicable to the current plan scenario.


- 26. Choose .
- 27. If you want to display the difference between the planned and the reference value as a percentage, choose *Settings* → *Reference value* → *Percentage*.
- 28. To return to absolute values, choose *Settings* → *Reference value* → *Absolute*.
- 29. Choose the *Cost Center* tab page.

The screen title changes to *Change Personnel Costs: Overview of Cost Centers*.

The personnel costs are now listed according to cost center.

- 30. To display the organizational units belonging to the *Human Resources* cost center, double click on *Human Resources*.
- 31. Choose  *Cost Items*.
 The cost center is broken down into its corresponding cost items and G/L accounts (cost elements).
 Note the increase in cost items compared to the initial values (= reference values).


Planning Pers. Costs in HR for Current Year Using Projected Pay

32. Choose .


In the dialog box, you can save your plan (without reference values) under your own version number.

33. Enter the following data:

Field	Data
Plan scenario	01 PP Planning personnel area 01.01. – 31.12. of the planning year
Scenario group	<your user name>
Comments	Annually in DEM
Password	Do not assign a password

34. Choose .

In the status bar, the following message appears: *Scenario group 01 PP <user name> saved.*



35. Choose  until the overview tree appears.

In the *Personnel Cost Planning* dialog box, choose *Yes*.

Resuming Planning that has been Completed



1. Call up the transaction as follows:

Menu Path	<i>Human Resources → Personnel Management → Personnel Cost Planning → Administration</i>
Transaction Code	PP26



2. Open the *Human Resources* folder with the period you used before.
 3. Select your plan scenario.
 4. Choose .
 5. Choose *Scenario Group → Reference Plan → Display*.
 6. Open the *Human Resources* folder with the period you used before.
 7. Double click on your plan scenario.
 8. In the dialog box, choose .
- The plan scenario appears with all its entries.



By choosing *View →...* you can display the different views, for example:

- Personnel costs per organizational unit / account assignment object
 - Cost objects per organizational unit / account assignment object
 - Personnel costs per cost object
 - Cost items per cost object
 - Cost items per organizational unit / account assignment object
8. Choose  until the *Plan Scenario Administration* screen appears.
 9. Choose .

If you have saved several scenarios, you can load one of them as a reference.

10. To load a different plan scenario, choose  *Reference plan*.
11. Open the folder with the required plan scenario.
12. In the *Selecting planning* dialog box, double click on your chosen scenario.
13. Choose  until the overview tree appears.

In the *Personnel Cost Planning* dialog box, choose *Yes*.

Planning Personnel Costs Using Basic Pay

Planning Personnel Costs Using Basic Pay

1. Call up the transaction as follows:

Menu Path	<i>Human Resources → Personnel Management → Personnel Cost Planning → Scenario Group → Create → Basic Pay</i>
Transaction Code	PP2B

2. Enter the following data:

Field	Data
Plan version	Current plan
Organizational unit from	1001
Planning period from	01. 01. to 31.12. of the planning year
Depth of org. structure	Blank
Include organizational changes	Deselect
Period	Annually
Currency	DEM
Use object abbreviation only	Deselect
Display all positions	Select

3. Choose .

If the *Error List Data Selection* screen appears, choose  *Continue without correction*.

4. Choose the *Organizational unit* tab.

5. Double click on *HR-D*.

If *0 00001001* is displayed instead of *HR-D*, choose *View → Key off*.

The system displays a list of the people belonging to this organizational unit.

6. If you want to consider the individual cost items for a person, choose the person by double clicking on the area *Cost object*.

The system displays a list of the cost items from the *Basic Pay of a Person* infotype.


7. Choose  *Cost Items*.

8. Change the amount of a cost item by overwriting it.

9. Choose .

10. Choose , until you get back to the *Change Personnel Costs: Overview of Organizational Units* screen.

11. Look at the effects of your changes.

12. Choose  until the overview tree appears.

In the *Personnel Cost Planning* dialog box, choose *Yes*.

Planning Personnel Costs Using Payroll Results


Planning Personnel Costs Using Payroll Results

1. Call up the transaction as follows:

Menu Path	<i>Human Resources → Personnel Management → Personnel Cost Planning → Scenario Group → Create → Payroll Results</i>
Transaction Code	PP2P

2. Enter the following data:

Field	Data
Plan version	Current plan
Organizational unit from	1001
Planning period from	01. 01. to 31.12. of the planning year
Depth of org. structure	Blank
Include organizational changes	Deselect
Period	Annually
Currency	DEM
Payroll result period	01. 01. to 31.12. of the planning year
Use object abbreviation only	Deselect
Display all positions	Deselect

3. Choose .

If the *Error List Data Selection* screen appears, choose  *Continue without correction*.

The *Change Personnel Costs: Overview of Organizational Units* screen appears.

Personnel costs are displayed. These are based on payroll results of the position holders for the period selected at the top of the screen.



You can also simulate projected payroll results (see payroll result period).


4. If you want to consider the individual cost items in payroll for a person, choose the person by double clicking on the *Cost object* area.

The system displays a list of the cost items from cost and payroll account for the person.

5. Choose  *Cost Items*.



For additional examples, refer to the procedures for planning using projected pay and basic pay.

6. Choose  until the overview tree appears.

Choose Yes in the dialog box that appears.


Releasing a Plan Scenario for Budget Planning

Releasing a Plan Scenario for Budget Planning


1. Call up the transaction as follows:

Menu Path	<i>Human Resources → Personnel Management → Personnel Cost Planning → Planning Integration with Controlling → Release Plan Scenario</i>
Transaction code	PP27

2. Select the scenario you saved earlier.

3. Choose .

In the status bar, the message *Plan scenario XXX is consistent and can be released* appears.


4. Choose .

5. Choose Yes in the dialog box that appears.

In the status bar, the message *Plan scenario XXX was released for Controlling* appears.



You can still make changes once the scenario has been released. If you then release again, only the changes are transferred.

6. Choose  until the overview tree appears.

Transferring Planned Personnel Costs to Budget Planning

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Transfers → Personnel Costs</i>
Transaction Code	KPHR







In our example, we have only planned the personnel costs for the Human Resources department. We will therefore not transfer the stored plan scenario. However, to show this procedure, we will transfer a plan scenario for personnel cost planning for the entire company.

2. Enter the following data:

Field	Data
Version	000
From period	001
To period	012
Fiscal year	2000

3. Choose .

If the *Set controlling area* dialog box appears, enter 1000 in the *Controlling area* field, and choose .

4. In the *Select a plan scenario in Personnel Cost Planning* dialog box, select the plan scenario, and choose .
5. Finish by choosing .
6. Choose  until the overview tree appears.

Displaying Planned Pers. Costs for Curr. Year in Cost Accounting

Displaying Planned Pers. Costs for Curr. Year in Cost Accounting

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview.</i>
Transaction Code	KSBL

2. Enter the following data:

Field	Data
Cost center	2200
Fiscal year	2000
Period	1 - 12
Version	0

3. Choose  *Execute*.

The *Cost Centers: Planning Report* screen appears, which shows an overview of planned personnel costs.

4. Choose  until the overview tree appears.

Choose Yes in the dialog box that appears.

Plan Reconciliation and Copying Plan Versions for Cost Centers and Orders

Purpose

You use plan reconciliation to reconcile the planned activity (the output) of a cost center with the amount of input planned for this activity (the scheduled activity).

You can use plan versions for cost center planning and order planning to plan simultaneously, using different assumptions. This process shows how to repeat plan reconciliation by copying a basic plan version.

You can find more information about this process under [i](#) [Page 60].

Process Flow

You can find the data for this process under [?](#) [Page 64].

1. [Copying Basis Plan Version for Cost Centers \[Page 65\]](#)
2. [Copying Basis Plan Version for Orders \[Page 67\]](#)
3. [Reconciling Planning Data \[Page 69\]](#)
4. [Analyzing Plan Reconciliation Results for Activity Types \[Page 70\]](#)
5. [Analyzing Plan Reconciliation Results for Activity Inputs \[Page 72\]](#)
6. [Analyzing Plan Reconciliation Results for Cost Elements \[Page 74\]](#)

Additional Process Information**Additional Process Information**

You use plan reconciliation to reconcile the planned activity (the output) of a cost center, with the planned activity input quantity for this activity (the scheduled activity). Normally during the planning flow, the sender cost centers enter their plan activity quantities in the system first, and then the activity consumers plan their input quantities. The difference between the planned sender activity quantity and the consumed activity quantity is displayed by the capacity levels for each sender cost center (the plan activity is not equal to the scheduled activity). If the plan activity for the sender cost centers is adapted to the scheduled input accordingly, this has an effect on the planning for the sender cost center.

- The variably planned costs must be changed according to the quantity changes for the activity type (for example, excess consumption or under-consumption of energy for a machine, according to the change in the machine runtime).
- The variably planned activity input from other cost centers must also be adapted to the changed activity quantity (for example, activity dependent maintenance by other cost centers).

This is where plan reconciliation starts, by automatically making the following planning changes:

- Setting up the scheduled activity as plan activity.

For example, if a cost center has a plan activity of *1000* machine hours, but the scheduled activity is only *500* machine hours, the plan reconciliation sets up *500* machine hours as plan activity (adjustment of *1000* hours to *500* hours).

- Recalculation of the variable planned costs and consumption quantities.

For example, if variable costs of *1000* were planned on the activity type *Machine hours*, then these costs are changed according to the change in the activity quantity (in our example, to *500*). However, this change does not only affect the costs but also a variable planned consumption quantity for this cost element. Fixed costs and fixed consumption quantities are not changed by the plan reconciliation.

- Recalculation of the planned variable activity input

If the activity input quantities were planned to be completely or partially variable (such as, *100* hours maintenance from the Plant Maintenance cost center), then these input quantities are also changed according to the quantity change in the basic activity type. In our example, the input quantity is reduced to *50* hours if this activity input is planned as variable, based on the machine hours activity type. Input quantities that are planned as fixed are not changed by the plan reconciliation.

Due to activity input that is planned as variable, the change to the activity quantity on one cost center can cause the planning for many cost centers to be changed. If, for example, you analyze an activity chain in which the production cost center requires activity from the Plant Maintenance cost center, and this in turn uses energy from the energy cost center, then you can see how many changes the plan reconciliation automatically made (across all levels in the activity chain). As plan reconciliation is iterative, even recurring activity structures are taken into account (for example, if a cost center plans the activity input of another cost center to which it also provides an activity)

Special Features of Plan Reconciliation

- With some restrictions, plan reconciliation can be repeated

Additional Process Information

- Plan reconciliation means that the scheduled input quantities are set up as plan activity, therefore, the original plan value is irretrievably lost. If you want to keep this source data, it is recommended that you save the source variant as a plan variant before you execute plan reconciliation. Alternatively, you can test the plan reconciliation in a different plan variant first. Therefore, you now carry out [Copying the Basis Plan Version for Cost Centers \[Page 65\]](#) and [Copying the Basis Plan Version for Orders \[Page 67\]](#).
- The plan reconciliation only changes planned records that were manually entered.

Once plan reconciliation is complete, automatic planning transactions such as accrual calculation and indirect activity allocation must be executed (again) for the corresponding plan variant. Therefore, it is better to organize the planning flow so that these transactions are only executed once the activity set has been reconciled. This is useful, as specific cost center planning can only be executed once you know what the activity quantity is. The values in the plan reconciliation may sometimes only be default values, if for example, stepped fixed costs (such as for a shift change) are to be included.

- Plan reconciliation does not change any plan values on cost centers, if there is no scheduled activity.

If cost centers do not have scheduled activity, then the planning for this cost center is not changed (therefore, zero is not entered for the plan activity, and there is no change to the plan activity quantity and thus all the planning for the cost center). This can be advantageous for final cost centers (such as production cost centers). However, it is recommended that you also plan the input quantities for this type of cost center. If, for example, integrated planning is being used via SOP, then the system schedules the activity for the production cost centers. If not, you can also use objects such as cost centers or plan-integrated orders for this. These objects can, for example, represent product groups, for which activity inputs from the production cost centers have been planned. This procedure enables the scheduled activity to be calculated for the production cost centers, and thus enables you to compare the capacity there. In addition, you can use the plan reconciliation for these cost centers, as this requires a scheduled activity.

Example

The following process has four cost centers that all have an activity type:

- An Energy cost center (1230), activity type 1232, energy consumption KWH.
- A Plant Maintenance cost center (4300), activity type 1420 repair hours.

This cost center accepts the whole energy activity from the energy cost center. Half of this is planned as fixed, and the other half as variable.

- Two production cost centers 4275 and 4276, each have activity type 1420 machine hours.

These cost centers each accept the entire maintenance activity from the Plant Maintenance cost center, each the same portion. This activity input is planned as completely variable. Production cost center 4275 does not have any scheduled activity. The scheduled activity for production cost center 4276 is twice that of the plan activity (scheduled via plan-integrated order).

Two cost elements have been planned on each cost center. One cost element with fixed costs only, the other with fixed and variable costs. On the energy cost center, a fixed and variable consumption quantity was planned as well as the costs.

Basic plan version is version 20. This version is copied to plan version 21. The plan revaluation is then executed in version 21.

There follows an explanation of the use of plan reconciliation, the way it works, and the results calculated using the initial data. For clarification purposes, the following shows the data before

Additional Process Information

and after the plan reconciliation (always for the first period): Changes caused by plan reconciliation are in italics and bold font. This should be read from the bottom up, starting with cost centers 4275 and 4276, then cost center 4300 and finally cost center 1230.

	Before plan reconciliation	After plan reconciliation		
Energy cost center 1230				
Cost elements	Fixed	Variable	Fixed	Variable
Salaries 430000	1000	0	1000	0
Electricity consumption / KWH 416200	1000	1000	1000	1250
Activity type	Planned	Scheduled	Planned	Scheduled
Energy consumption KWH 1232	1000	1000	1250	1250
Plant Maintenance cost center 4300				
Cost elements	Fixed	Variable	Fixed	Variable
Salaries 430000	1000	0	1000	0
Wages 420000	1000	1000	1000	1500
Activity input	Fixed	Variable	Fixed	Variable
Energy consumption KWH 1232	500	500	500	750
Activity type	Planned	Scheduled	Planned	Scheduled
Repair hours 1410	1000	1000	1500	1500
Production cost center PC I 4275				

Additional Process Information

Cost elements	Fixed	Variable	Fixed	Variable
Salaries 430000	1000	0	1000	0
Wages 420000	1000	1000	1000	1000
Activity input	Fixed	Variable	Fixed	Variable
Repair hours 1410		500		500
Activity type	Planned	Scheduled	Planned	Scheduled
Machine hours 1420	1000	0	1000	0
Production cost center PC II 4276				
Cost elements	Fixed	Variable	Fixed	Variable
Salaries 430000	1000	0	1000	0
Wages 420000	1000	1000	1000	1000
Activity input	Fixed	Variable	Fixed	Variable
Repair hours 1410		500		1000
Activity type	Planned	Scheduled	Planned	Scheduled
Machine hours 1420	1000	2000	2000	2000

Data Used During This Process

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	IDES Europe/IDES North America
Cost centers	1230	1230	Energy
	4300	4300	Plant Maintenance
	4275	4275	Production PC I
	4276	4276	Production PC II
Order	860010	800304	
Cost center group	PLANABST	PLANRECON	
Activity type group	IDES-ALL	ICCA-ACTI	
Periods	1, 1-12	1, 1-12	
Fiscal year	1997	1997	
Plan version	20	20	Version before plan reconciliation
Plan version	21	21	Version after plan reconciliation

Copying Basis Plan Version for Cost Centers

Use

In this process step, you copy the cost centers for basic plan version 20 into plan version 21. You use plan version 21 to perform the plan reconciliation. As you can repeat the copying process, you can also repeat the plan reconciliation.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids</i>
Transaction Code	KP97

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :


Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Target cost centers		
All cost centers	Select	Select
Reference (plan)		
Version	20	20
Period	1	1
To	12	12
Fiscal year	1997	1997
Ref.CCtr=Tgt CCtr	Select	Select
Target (plan)		
Version	21	21
Period	1	1
To	12	12
Fiscal year	1997	1997
Plan data		
All plan data	Select	Select
Structure with values	Select	Select
Processing options		


Copying Basis Plan Version for Cost Centers

Reset and overwrite	Select	Select
Background processing	Deselect	Deselect
Test run	Deselect	Deselect
Detail list	Select	Select

4. Choose .

5. In the dialog box, choose Yes.

The system copies the plan data to version 21. Existing data are overwritten and the structure and values are copied. The system reset plan version 21 before copying, and then it copied all plan data from version 20.

6. Choose  until the overview tree appears.

7. In the dialog box, choose Yes.

Copying Basis Plan Version for Orders

Use

You now copy the orders for basic plan version 20 into plan version 21. You use plan version 21 to perform the plan reconciliation. As you can repeat the copying process, you can also repeat the plan reconciliation.



Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Planning → Planning Aids → Copy planning</i>
Transaction Code	KO14

2. Enter the following data:

Field	Europe	North America
Internal orders		
Selection variant	IDES-Version20	IDES-Version20
Reference (plan)		
Version	20	20
Period	1	1
To	12	12
Fiscal year	1997	1997
Target (plan)		
Version	21	21
Period	1	1
To	12	12
Fiscal year	1997	1997
Processing options		
Reset and overwrite	Select	Select
Background processing	Deselect	Deselect
Test run	Deselect	Deselect

3. Choose .
4. In the dialog box, choose Yes.
5. Choose  until the overview tree appears.
6. In the dialog box, choose Yes.

Copying Basis Plan Version for Orders


Executing Plan Reconciliation

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Planning Aids → Plan Reconciliation</i>
Transaction Code	KPSI

2. Enter the following data:

Fields	Europe	North America
Cost center group	PLANABST	PLANRECON
All business processes	Select	Select
Version	21	21
Period	1	1
To	12	12
Fiscal year	1997	1997
Background processing	Deselect	Deselect
Test run	Deselect	Deselect
Detailed lists	Select	Select

3. Choose .



You see the cost centers, the activity types on these cost centers, the planned activity to date (*total plan activity*), the new plan activity (based on the scheduled activity) and the activity difference.

4. Remain on this screen.

Analyzing Plan Reconciliation Results for Activity Types

Analyzing Plan Reconciliation Results for Activity Types



In the following, you analyze the changes to the plan reconciliation for the activity type quantities on the cost centers. The plan reconciliation sets the scheduled activity as the new planned activity.

1. On the *Plan Reconciliation: List* screen, choose .
2. Select cost center 1230, then choose  *Activity analysis*.
3. To expand the tree structure, choose +.

You can see that:

- Cost center 4300 (Plant Maintenance) receives activity from cost center 1230 (Power).
- Cost centers 4275 and 4276 (both Production) receive activity from cost center 4300 (Plant Maintenance).
- Order 860010 (800304) receives activity from cost center 4276 (Production).


The following shows you how to analyze this situation using planning reports:

4. Choose .
5. Create a new session. Choose .
6. In the new session, call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Activity Types: Reconciliation</i>
Transaction Code	S_ALR_87013629

7. Enter the following data:


Field	Europe	North America
Fiscal year	1997	1997
From period	1	1
To period	1	1
Plan version	20	20
Cost center group	PLANABST	PLANRECON
Activity type group	IDES-ALL	ICCA-ACTI

8. Choose .



The list displays the scheduled and plan activity for each cost center in basis plan variant 20.

- Cost center 4275 (Production) does not have any scheduled activity.
- Cost center 4276 (Production) has scheduled activity that is twice as high as the plan activity.
- On cost center 1230 (Energy) and cost center 4300 (Plant Maintenance), the scheduled activity corresponds to the plan activity.

Analyzing Plan Reconciliation Results for Activity Types

- The plan activity network is not reconciled for cost centers 4275 and 4276 (plan activity is not equal to scheduled activity).
9. Compare the report values with your original session in the *Plan Reconciliation: List* screen.
 You can see that cost center 4276 displays the plan reconciliation of the scheduled values as *New plan activity*.
 10. On the *Activity Types: Reconciliation* screen, choose .
 11. In the dialog box, choose Yes.
 12. Enter the following data:

Field	Europe	North America
Fiscal year	1997	1997
From period	1	1
To period	1	1
Plan version	21	21
Cost center group	PLANABST	PLANRECON
Activity type group	IDES-ALL	ICCA-ACTI

13. Choose .
 Version 21 (where the planning data was reconciled) shows that scheduled and plan activity are both the same. Cost center 4275 is an exception. In this case, there was no calculation in plan reconciliation due to the lack of scheduled activity.
14. Compare the report with the report in the session containing the *Plan Reconciliation: List* screen.
 You can see that *New plan activity* was set up as plan activity for all cost centers. However, you can also see that not only cost center 4276 was changed (in the source variant it had scheduled activity of 2000 and plan activity of 1000). Cost centers 4300 and 1230 (Plant Maintenance and Energy respectively) also display a new activity quantity (this was 1000 for each in the basic plan version). The following analyzes the reasons for the change to the activity quantity on these cost centers.
15. Choose *Activity Types: Reconciliation*  until the overview tree appears.
16. In the dialog box, choose Yes.

Analyzing Plan Reconciliation Results for Activity Input

Analyzing Plan Reconciliation Results for Activity Input

1. Call up the transaction as follows:

Menu Path	From the <i>Planning Reports</i> node, choose <i>Cost Centers: Planning Overview</i> .
Transaction Code	KSBL

2. Enter the following data:

Field	Europe	North America
Cost center	4276	4276
Fiscal year	1997	1997
Period	1	1
To	1	1
Plan version	20	20

3. Choose  *Execute*.

The system displays the planning values for cost center 4276 (Production) period 1. The current report contains the data as it was before plan reconciliation (plan version 20).

In the *615000 DIAA Repairs* row, you can see activity input from Plant Maintenance cost center 4300. In the *Total quantity* column, you can see that the input quantity of 500 H is variably planned.

4. Look at the *Plan Reconciliation: List* session.

On cost center 4276, the plan activity has been increased from 1000 to 2000 as a result of plan reconciliation. This should mean, however, that the variably planned activity input from cost center 4300 (Plant Maintenance) increases from 500 H to 1000 H.

5. To determine this, change to the *Cost Centers: Planning Report* session.

6. Choose .

7. Enter the following data:


Field	Europe	North America
Cost center	4276	4276
Fiscal year	1997	1997
Period	1	1
To	1	1
Plan version	21	21

8. Choose  *Execute*.

The system displays the planning report for cost center 4276 after plan reconciliation.

Analyzing Plan Reconciliation Results for Activity Input

In the 615000 *DIAA Repairs* row, you can see that the activity input from Plant Maintenance cost center 4300 has indeed been increased from 500 H in basic plan variant 20 to 1000 H.


9. Switch to the *Plan Reconciliation: List* session.
10. Select cost center 1230, then choose  *Activity analysis*.
11. To expand the tree structure, choose +.

The following information is displayed:

- In the row containing cost center 4276 (*LEI 4276/1420*), you can see the original activity input from cost center 4300 (note the levels in the tree structure). The *Variable plan reference* column contains the old value 500 H, and the *New var. plan ref.* column contains the new value 1000 H.
- The input quantity for cost center 4275 from Plant Maintenance cost center 4300 has not changed (due to the lack of scheduled activity, no plan changes were made).
- The activity input for cost center 4300 from cost center 1230 (Plant Maintenance and Energy respectively) was increased. If you look at the values in the row for *LEI 4300/1410*, you can see that this activity input was planned variably (*plan reference*) with 500 KWH and fixed with 500 KWH (fixed reference). The fixed value has not changed, but the variable value was increased to 750 KWH (*New variable plan reference*). This display makes it easy to find out the reason. Due to the higher activity input of cost center 4276, from cost center 4300, cost center 4300 also had to increase its activity quantity. This in turn meant that more energy was required from cost center 1230.


12. Choose .

You can see that cost center 1230 (Energy) also had to increase the plan activity from 1000 to 1250 due to the higher energy consumption by the Plant Maintenance cost center.

13. Switch to the *Cost Centers: Planning Report* session.
14. Select 4300 (Plant Maintenance) in the *Partner object* column, then choose .

This brings you from the planning report for Production cost center 4276 to the planning report for Plant Maintenance cost center 4300.

In the 617000 *DIAA Energy* row, you can see an activity input from cost center 1230 (Energy) with the input quantity of 500 H fixed, and 750 H variable (as previously seen in the activity reconciliation tree for the plan reconciliation).

15. Select 1230 (Energy) in the *Partner object* column, then choose .
16. Remain on this screen.


Analyzing Plan Reconciliation Results for Cost Elements

Analyzing Plan Reconciliation Results for Cost Elements

1. Switch to the *Plan Reconciliation: List* session.

The row containing cost center 1230 (Energy) shows that the new plan activity amounts to 1250 KWH.

You must also raise the variable costs and variable consumption quantities for this cost center. To follow this through, you call up the planning report for the energy cost center in basis version 20, and compare version 21 using the planning report.

2. Choose  until the overview tree appears.
3. In the dialog box, choose Yes.
4. Call up the transaction as follows:

Menu Path	From the <i>Cost Center Accounting</i> node, choose <i>Information System</i> → <i>Reports for Cost Center Accounting</i> → <i>Planning Reports</i>
Transaction Code	KSBL



5. Enter the following data:

Field	Europe	North America
Cost center	1230	1230
Fiscal year	1997	1997
Period	1	1
To	1	1
Plan version	20	20

6. Choose  *Execute*.

The system displays the planning values for cost center 2130 (Energy) period 1. The current report contains the data as it was before plan reconciliation (plan version 20). In the alternative session you see the same cost center with the data after plan reconciliation is complete (plan version 21).

The activity quantity for this cost center is 1000 KWH (displayed in the last row of the planning report).

7. In the row containing cost element 416200 (*Electricity*) *Consumption/KWH*, choose .
8. Switch to the other session, to see the same cost center after plan reconciliation.
9. In the row containing cost element 416200 (*Electricity*) *Consumption/KWH*, choose .


You can see that the fixed and variable consumption quantities are both 10.

This planning report shows how the plan activity was increased to 1250 KWH.

The variable costs for cost element 416200 were increased to 1250 and the variable quantity to 13 (if displayed with more decimal places, then this figure is actually 12.5). The variable costs and consumption quantities were, therefore, changed to correspond

Analyzing Plan Reconciliation Results for Cost Elements

with the activity type quantity for this cost center. However, the fixed costs and the quantities were not changed.

10. To quit the alternative session, choose *System* → *End session*.
11. Choose  until the overview tree appears.

Cost Component Split

Cost Component Split

Purpose

In addition to standard iteration, price calculation enables you to calculate prices as a cost component split. This means that the output price of an activity type can be split into a maximum of 40 cost components. These cost components represent either:

- Individual cost components (such as wages, salaries, or operating supplies) or
- The costs of complete cost centers (such as energy or maintenance cost centers).

The following process describes the Customizing settings required for cost component splitting. You see the assignment of a switching structure, and then analyze a report containing the results of the price calculation using the cost component split.

You can find more information about this process under [i](#) [Page 77].

Process Flow

You can find the data for this process under [?](#) [Page 78].

1. [Maintaining Cost Component Structures \[Page 79\]](#)
2. [Assigning Cost Component Structures to Plan Versions \[Page 80\]](#)
3. [Maintaining Switching Structures \[Page 81\]](#)
4. [Assigning Switching Structures in Activity Type Planning \[Page 82\]](#)
5. [Analyzing the Results of the Component Iteration \[Page 84\]](#)

Additional Process Information

The cost component split enables you to analyze which cost components are contained in the output prices of the activity types.

You can then control cost elements, cost element groups, and also entire cost centers in cost component splits. The corresponding cost center costs and the costs of the cost centers providing the activity are channeled into this cost component split. For example, if you have assigned the salary cost element to component 1 (salaries), then the system displays the salaries (for example, for a production cost center) in this cost component. If a plant maintenance cost center provides services to the production center, then the salaries for the plant maintenance cost center are assigned to this cost component.

Maintenance Cost Center	Production Cost Center	Splitting result for a production cost center
Wages 10,000	Wages 20,000	Wages 30,000
Salaries 8,000	Salaries 7,000	
Energy 10,000	Energy 10,000	Other cost components 35,000

You can also use this to assign entire cost centers into cost component splits. This requires a switching structure, in which you assign the cost centers (or parts of them). The result of our example could be as follows:

Maintenance Cost Center	Production Cost Center	Splitting result for a production cost center
Wages 10,000	Wages 20,000	Wages 20,000
Salaries 8,000	Salaries 7,000	Maintenance 28,000
Energy 10,000	Energy 10,000	Other cost components 17,000

Cost component splitting is available for plan prices and actual prices. However, note that the cost component split is not possible if you are using manual prices. You can only use this for output prices that were determined iteratively.

Data Used During This Process

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	IDES Europe/IDES North America
Cost component structure	IE	IU	
Cost component	30	30	Employee benefits
Plan version	0	0	
Switching structure	IEN	IEY	Energy cost center
Planner profile	SAP104	SAP104	
From period	1	1	
To period	12	12	
Fiscal year	2000	2000	
Cost centers	1230	1230	Energy
	4270	4270	Prod. light bulbs II

Maintaining Cost Component Structures





Use

We now describe how you create a cost component structure and how you assign cost elements to the cost components.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO, OKTZ

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Planning → Allocations → Activity Allocation → Price Calculation → Settings for Cost Component Split*.
4. Choose  for *Define Cost Component Structure*.
5. Position your cursor on *Define Cost Component Structure*, then choose  *Choose*.
6. Select the row for the cost component structure *IE* for Europe (*IU* for North America).
7. In the *Dialog Structure*, double-click on *Cost Component with Attributes*.
In the cost component structure, you can see the defined cost components (*Salaries and Wages, and so on*).
8. Select cost component *30, Employee benefits*.
9. In the dialog structure, double-click on *Assignment: Cost Component - Cost Element Interval*.
You can see the cost elements assigned to cost component *30 Employee Benefits*. All relevant cost elements were assigned to the cost components in this way.
10. Choose  until you return to the *Choose Activity* dialog box.



Assigning Cost Component Structures to Plan Versions

Assigning Cost Component Structures to Plan Versions


Use

We now show how you assign the cost component structure to a plan version. To do this, you need to complete the previous step (*Maintaining Cost Component Structures*) and be in Customizing in the *Choose Activity* dialog box.



Procedure

1. Position your cursor on *Maintain Versions*, then choose  *Choose*.
2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Select the row for *version 0 (Plan/actual version)*.
4. Choose  *Settings for fiscal year*.
5. Double click on *Fiscal Year 1998*.

Under *Price Calculation* you can see the assignment of the *IE IDES Europe (IU IDES U.S.A.) Cost Component Structure*. You can use different cost component structures for each plan year and each plan version.

6. Choose  and  until the *Customizing: Execute Project* screen appears.


Maintaining Switching Structures



Use

We now describe how you can assign a cost center to a cost component. In this way, you can assign the costs of, say, the energy cost center into a cost component. To do this, you need to complete the previous step and be in the corresponding tree structure in Customizing.

Procedure

1. Call up the transaction as follows:

Menu Path	From the <i>Settings for Cost Component Split</i> choose  for <i>Define Switching Structure</i>
Transaction Code	OKER

2. Select the row for the *IEN Energy Cost Center (IEY Energy Cost Center)* switching structure.
3. Choose  *Cost Components for switch layout*.
 In the *TEI* column, you can see that all components in the switching structure were assigned to component 70. The switching structure is assigned to the energy cost center within activity type planning.
4. Choose  until the overview tree appears.

Assigning Switching Structures in Activity Type Planning

Assigning Switching Structures in Activity Type Planning

Use

This displays the assignment of a switching structure within activity type planning. The cost component structure was assigned to a plan version, and is therefore valid for all cost centers. You can also use the switching structure to make a differentiated assignment of costs to cost components for each cost center or activity type. The previous step showed the switching structure, which assigns all cost center costs to the energy component. The following shows how the costs from the energy cost center 1230 are assigned to the corresponding energy component using the switching structure.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Set Planner Profile</i>
Transaction Code	KP04

2. Enter the following planner profile:

Field	Europe	North America
Planner profile	SAP104	SAP104


3. Choose .

4. Call up the transaction as follows:

Menu Path	From the <i>Planning</i> node, choose <i>Activity Output/Prices → Display</i> .
Transaction Code	KP27


5. Enter the following data:

Field	Europe	North America
Version	0	0
From period	1	1
To period	12	12
Fiscal year	2000	2000
Cost center	1230	1230
Activity type	*	*
Entry	Free	Free

6. Choose .

In the SwS column (switching structure), you can see the assignment of the *IEN (IEY)* switching structure (a switching structure is also assigned to cost centers 4100, 4110 and 4300).

Assigning Switching Structures in Activity Type Planning

7. Choose  until the overview tree appears.

Analyzing the Results of the Component Iteration

Analyzing the Results of the Component Iteration

Use

The following shows the iteration results for the settings. The component iteration has already been completed, and you now use standard reporting to analyze the results.


Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87013611

2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	2000	2000
From period	1	1
To period	12	12
Plan version	0	0
Cost center group		
Or value(s)	4270	4270

3. Choose .

The system displays all of the costs for cost center 4270. Analyze the values in the *Plan Costs* column in the following. The *Debits* row shows the costs that flow into the output prices for the cost center. The *Credits* row shows the total credits caused by the activity allocation for this cost center. If you scroll further down, you can see both activity types *1420 Machine hours* and *1421 Labor hours*, which are allocated by this cost center. However, you cannot see any cost component splitting. The system displays this in the other session.

4. To open another session from the *Cost Centers: Actual/Plan/Variations: Select* screen, choose .
5. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → More Reports → Cost Centers: Cost Component Split.</i>
Transaction Code	S_ALR_87013644

6. Enter the following data:

Field	Europe	North America
-------	--------	---------------

Analyzing the Results of the Component Iteration


Controlling area	1000	2000
Fiscal year	2000	2000
From period	1	1
To period	12	12
Plan version	0	0
Cost center group		
Or value(s)	4270	4270

7. Choose .

The system displays all the costs for cost center 4270 again. Unlike the previous report in the other session, the costs on the two activity types 1420 and 1421 distributed and within the activity types, to each cost component. For each activity type, you can see which salary portions or energy costs were assigned to this activity type, and thus are contained in its output price. Compare the plan values in the ****Totals** row with the plan value in the *Credit* row in the other report. You can see that these two values are the same.

8. Choose *System* → *End session*.

9. If the *Prompt: Save Extract* dialog box appears, choose *No*.

10. Choose  until the overview tree appears.

11. In the dialog box, choose *Yes*.

Distribution

Distribution

Purpose

Distribution is used to allocate planned or actual costs. The costs are allocated from cost centers to receivers. These receivers could be other cost centers, orders, projects and so on.

This process describes the distribution of planned costs. You see how to define a distribution cycle and how the costs are then allocated. Actual costs are distributed in the same way, except that a different distribution cycle is used.

You can find more information about this process under [i](#) [Page 87].

Process Flow

You can find the data for this process under [?](#) [Page 88].

1. [Displaying a Cycle for Distribution \[Page 89\]](#)
2. [Executing Distribution \[Page 91\]](#)
3. [Displaying the Results in Reporting \[Page 92\]](#)

Additional Process Information

An important feature of this allocation method is that only primary cost elements can be distributed. The cost element information is transferred directly to the receiver object. For example, if cost element 420000 is distributed, the sender cost center is credited and the receiver cost center is debited under this cost element number. If this cost element is also posted directly to a receiver, it is still possible to have separate report rows for the distributed costs and the directly posted costs. This ensures that there is no confusion between internally allocated and external costs.

This process uses the *Telephone* cost center. All telephone costs for company code 2000 (4000) are distributed to the receiver cost centers based on statistical key figure 9201 (telephone units) in the plan and actual versions. This statistical key figure is planned on the receiver cost centers and posted in the actual version. This key figure is used both as a tracing factor (allocation base) for distribution, and for analysis of telephone usage in reporting.



The *Telephone* cost center has other costs associated with it in addition to telephone usage. The costs remaining on the telephone cost center after distribution are allocated to the receiver cost centers using assessment, based on the number of telephones installed in the receiver cost centers.

Distribution provides you with many options. This IDES process describes some of them. Please refer to the system documentation for additional information.

Data Used During This Process





Data Used During This Process

Field	Europe	North America
Controlling area	1000	2000
Cycle	I-DP-2	I-DP-4
Period from	001	001
To period	012	012
Fiscal year	Current year	Current year
Plan version	0	0
Cost center	2-1210	4-1210

Displaying a Cycle for Distribution

1. Call up the transaction as follows:


Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	KSV8

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Planning → Allocations → Distribution*.
4. Choose  *Define Distribution*.
5. Place the cursor on *Change Plan Distribution*, choose  *Choose*.
6. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

7. Enter the following data:

Field	Europe	North America
Cycle	I-DP-2	I-DP-4
Starting date	01.01.1995	01.01.1995

8. Choose .

The system displays the header data of the distribution cycle. You create settings that are the same for all segments (distribution definition per sender). In addition to fields such as currency, you can also define the version (in this case, the plan version) to be used for the distribution.

9. Choose .

You can see which areas are to be allocated using distribution (in this example, only the *Telephone* cost center).

10. To close the dialog box, choose .

11. Choose *First segment*.

12. Choose the *Segment Header* tab page.

It is defined here that the cost element is to be allocated 100% to the receivers based on variable portions. The variable portions in this example are the statistical key figures for telephone usage, which are recorded on the receiver objects.


13. Choose the *Sender/Receiver* tab page.

This shows the sender and receiver cost centers that were specified. The sender is the *telephone* cost center (2-1210 in Germany, 4-1210 in the US). Cost element 473120 is allocated.

14. To call up the detailed data that belongs to it, double-click on the receiver cost center VC2-010 (VC4-010).



Displaying a Cycle for Distribution

The system displays the drilldown for the receiver cost center set. This contains all cost centers of company code 2000 / 4000 where the distribution is executed. Note that the sender cost center is not included, because it can not be a receiver. Which cost centers will actually be receivers depends on whether they contain the distribution tracing factor (allocation base). The following shows what is used for the distribution in our example.

15. Choose .

16. Choose the *Receiver tracing factor* tab page.

Under *Selection criteria* area, you see that statistical key figure 9201 (telephone units) has been used as the basis for the distribution. This statistical key figure is planned on the receiver cost centers and posted in the actual version. It represents the telephone units consumed by the receiver cost centers.

17. Choose  and  until the overview tree appears.

If you are asked whether you wish to save the processed cycle, choose *No*.

Executing Distribution

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Allocations → Distribution</i>
Transaction Code	KSVB

2. Enter the following data:


Field	Europe	North America
Period	001	001
To	012	012
Fiscal year	Current year	Current year
Background processing	Deselect	Deselect
Test run	Select	Select
Detail lists	Select	Select
Cycle	I-DP-2	I-DP-4
Start date	01.01.1995	01.01.1995

3. Choose .

You can see that a sender with cost element 473120 has been distributed to 16 receivers with the cycle.

4. Choose  *Sender*.

You can see the sender cost center 2-1210 (4-1210) and in the *Sender TF* column, the total telephone usage of all receivers.


5. Select cost center 2-1210 (4-1210) in the row for period seven, then choose  *Receiver*.

The system displays the receiver cost centers that allocate the costs further. The value displayed in the *Tracing factor* column is the number of telephone units consumed by the receivers (the value of statistical key figure 9201).

6. Remain on this screen.

Displaying the Results in Reporting

Displaying the Results in Reporting


- To open another session in the *Display CCA: Plan Distribution Receiver List* screen, choose .

- In the new session, call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87013611

- Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
From period	7	7
To period	7	7
Plan version	0	0
Cost center group		
or value(s)	2-1210	4-1210

- Choose .

In the *Cost elements* column, under *Debit*, you see the distributed cost element 473120, with which the costs were allocated to this cost center.

- Double-click on cost element 473120. In the dialog box that appears, select *Cost Centers: Planning Overview*, then choose .


The report contains both the manually planned costs and the planned values due to the plan allocations for this cost center.

- Scroll down to cost element 473120 in the *Distribution* section.

The *Partner Object* column displays all receiver cost centers. The *Value* columns display the distributed plan costs.

Compare the planning report with the original *Planned Distribution Receiver* list. You see that ratios of planned costs in the report correspond to the ratios of tracing factors in the receiver list of the distribution.

- To close the other session, choose *System → End Session*.

- Choose  until the overview tree appears.

In the dialog box, choose Yes.

Assessment

Assessment

Purpose

Assessment is used to allocate planned or actual costs. The costs are allocated from cost centers to receivers. These receivers could be other cost centers, orders, projects and so on.

This process shows assessment of the plan costs. You see how to define an assessment cycle and how the costs are then allocated. Actual costs are assessed in the same way, except that a different assessment cycle is used.

You can find more information about this process under [i](#) [Page 95].

Process Flow

You can find the data for this process under [?](#) [Page 96].

1. [Displaying a Cycle for Assessment \[Page 97\]](#)
2. [Executing Assessment \[Page 99\]](#)
3. [Displaying the Results in Reporting \[Page 100\]](#)

Additional Process Information

An important feature of assessment is that (unlike distribution) primary and secondary cost elements can be allocated. In contrast to distribution, an assessment does not use the original cost element of the sender. Instead, a special assessment cost element is used. For example, if you assess cost element 420000, this cost element is allocated via an assessment cost element. The assessment cost element is used to credit the sender and debit the receiver. On the receiver cost center, the important information is not that cost element 420000 is assessed, but rather that the *Telephone* cost center (or parts of this cost center) are being allocated.

The basis for this process is the *Telephone* cost center. Part of the costs within this cost center have already been allocated using distribution (see: [Distribution \[Page 86\]](#)). These were telephone usage costs, distributed to the receiver cost centers based on their telephone usage. For this reason, the statistical key figure *Telephone units* is planned on the receiver cost centers and posted in the actual version. Additionally, the receiver cost centers contain a statistical key figure for the planned and actual number of telephones. The costs that remain on the telephone cost center after completion of distribution are assessed to the receiver cost centers based on this statistical key figure.

Assessment provides you with many options. This IDES process describes some of them.

See the system documentation for additional information.

Data Used During This Process





Data Used During This Process

Field	Europe	North America
Controlling area	1000	2000
Cycle	I-AP-2	I-AP-4
Period from	001	001
To period	012	012
Fiscal year	Current year	Current year
Plan version	0	0
Cost center	2-1210	4-1210

Displaying a Cycle for Assessment

1. Call up the transaction as follows:


Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	KSU8

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Planning → Allocations → Assessment*.
4. Choose  *Define Assessment*.
5. Place the cursor on *Change Plan Assessment* and choose  *Choose*.
6. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

7. Enter the following data:

Field	Europe	North America
Cycle	I-AP-2	I-AP-4
Starting date	01.01.1995	01.01.1995

8. Choose .

The system displays the header data of the assessment cycle. You create settings that are the same for all segments (assessment definition per sender). In addition to fields such as currency, you can also define that (plan) *version 0* is to be used for the distribution.

9. Choose .

You can see which areas are to be allocated using distribution (in this example, only the *Telephone* cost center).

10. Select the *Telephone* row, then choose .

11. Choose the *Segment Header* tab page.

It is defined here that the cost element is to be allocated 100% (as planned) to the receivers based on variable portions. The variable portions in this example are the statistical key figures for installed telephones, which are recorded on the receiver objects. *Assessment cost element 631500* is used for the allocation.


12. Choose the *Sender/Receiver* tab page.

This shows the sender and receiver cost centers that were specified. The sender is the *telephone* cost center (2-1210 in Germany, 4-1210 in the US). All the cost elements for this cost center are allocated.

13. To call up the detailed data that belongs to it, double-click on the receiver cost center VC2-010 (VC4-010).


Displaying a Cycle for Assessment

The system displays the drilldown for the receiver cost center set. This contains all cost centers of company code 2000 (4000) where assessment is made. Note that the sender cost center is not included, because it can not be a receiver. Which cost centers will actually be receivers depends on whether they contain the assessment tracing factor. We highlight the distribution tracing factor for this process in the next process step.

14. Choose .

15. Choose the Receiver tracing factor tab page.

Under *Selection criteria* area, you see that statistical key figure 9202 (telephones) has been used as the basis for the assessment. This statistical key figure is planned on the receiver cost centers and posted in the actual version. It represents the number of telephones on by the receiver cost centers.

16. Choose  until the overview tree appears.

If you are asked whether you want to save the processed cycle when you return to the dialog box, choose *No*.


Executing Assessment

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Allocations → Assessment</i>
Transaction Code	KSUB

2. Enter the following data:

Field	Europe	North America
Period	001	001
To	012	012
Fiscal year	Current year	Current year
Background processing	Not selected	Not selected
Test run	Selected	Selected
Detail lists	Selected	Selected
Cycle	I-AP-2	I-AP-4
Start date	01.01.1995	01.01.1995

3. Choose .


You can see that ten senders were assessed to 154 receivers.

4. Choose  Segments.

The system displays all segments from the cycle.

5. Select the *Telephone* segment, then choose  Sender.

You can see the sender cost center 2-1210 (4-1210). The total of all the receiver telephones is displayed under *Sender TF*.


6. Select cost center 2-1210 (4-1210) in the row for period seven, then choose  Receiver.

The system displays the receiver cost centers that allocate the costs further. The value displayed in the *Tracing factor* column is the number of telephone on the receivers (the value of statistical key figure 9202).

7. Remain on this screen.

Displaying the Results in Reporting

Displaying the Results in Reporting

9. To open another session in the *Display CCA: Plan Assessment Receiver List* screen, choose .

10. In the new session, call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Plan/Actual Comparisons → Cost Centers: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87013611; KSBL

11. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
From period	1	1
To period	12	12
Plan version	0	0
Cost center group		
or value(s)	2-1210	4-1210

12. Choose .

In the *Cost elements* column, under *Credit*, you see the assessment cost element 631500, with which the costs were allocated to this cost center. You can see that this is zero in the *Over/under absorption* row. This means that all costs for this cost center were allocated further.


13. Double-click on assessment cost element 631500. In the dialog box that appears, select *Cost Centers: Planning Overview*, then choose .

The report contains both the manually planned costs and the planned values due to the plan allocations for this cost center.

The *Partner Object* column for cost element 631500 displays all receiver cost centers. The *Value* columns display the assessed plan costs.

Compare the planning report with the original display mode showing the list of receivers for the assessment. You see that ratios of planned costs in the report correspond to the ratios of tracing factors in the receiver list of the assessment.

14. To close the other session, choose *System → End Session*.

15. Choose  until the overview tree appears.

In the dialog box, choose Yes.

Indirect Activity Allocation

Purpose

You use indirect activity allocation to automatically set up secondary relationships for both planned and actual data (sender/receiver relationships with activity allocation). These relationships refer only to quantities. In plan versions, activity quantities are valued using price calculation. In the actual version, the valuation is made using either the planned price (for allocation of planned costs) or the actual price (for allocation of actual costs).

Indirect activity allocation provides you with many options, some of which are described by this IDES scenario.

You can find more information about this process under [i](#) [Page 102].

Process Flow

You can find the data for this process under [?](#) [Page 103].

1. [Displaying a Cycle for Indirect Activity Allocation \[Page 105\]](#)
2. [Executing Planned Indirect Activity Allocation \[Page 107\]](#)

Additional Process Information

Additional Process Information

There are currently two methods of indirect activity allocation:

1. Manual entry and indirect allocation

The planned and actual activity quantities of the sender are apportioned to the receiver according to the receiver base values. In this case, the sender cost center has activity type category 3.

2. Indirect determination and indirect allocation

The total of the receiver base values is determined automatically through indirect activity allocation as the sender activity quantity in the plan and actual versions. This is the method used in this IDES process.

Customizing mainly corresponds to the assessment that was previously in place, as the allocation processor is used for Customizing. As with assessment, you can also allocate to orders as well as cost centers, and so on.

In comparison with assessment, the biggest advantage of indirect activity allocation is that it is completely incorporated into the iteration cycle of the price determination function. This is due to the activity relationships created. This means that problems do not occur as they may with combinations of assessment and activity allocation (in cyclical structures). Moreover, many customers will have a huge reduction in planning costs (if they were not able to use assessment for cost accounting reasons), if they often had to plan thousands of secondary relationships manually. In addition, you can allocate the costs directly to the cost center / activity type level, which is not possible in assessment. Therefore, company code 1000 does not use quantities at all. Assessment is now only used for the cost centers in company code 2000.

The following shows the indirect activity allocation in the plan: The flow in the actual data takes place accordingly.

In the cycle for indirect activity allocation, its special attributes and tracing factors and allocation bases are portrayed.

Then the indirect activity allocation and the corresponding distribution are executed.

In the following process the costs from auxiliary cost centers are allocated to other cost centers. The quantities of statistical key figures on the receiver cost centers are used for the allocation. These key figures are planned as activity independent and dependent on the cost centers. For example, employees are planned on the activity type for production labor hours, and this is used for allocation of cafeteria costs. Since the secondary relationship is reduced by the indirect activity allocation on the activity type for production labor hours, the cafeteria costs are only included in the allocation price for this activity type. They are, however, not included in the allocation prices of other activity types for the cost centers, such as machine hours. The fixed and variable cost character of the sender cost center is kept for the receiver. It is currently not possible to portray a fixed percentage. For statistical key figures that were planned independently of activity, such as the floor space, the secondary relationship is created independently of the activity type, and is thus fixed.

Data Used During This Process




Data Used During This Process


Field	Europe	North America	Description
Controlling area	1000	2000	IDES Europe, IDES U.S.A.
Cycle	I-IAP1	I-IAP3	
Period from	001	001	
To period	012	012	
Fiscal year	2000	2000	
Cost center	1000		Corporate Services

Displaying a Cycle for Indirect Activity Allocation

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	KSC8

2. Choose  *SAP Reference IMG*.
3. Open the tree *Controlling → Cost Center Accounting → Planning → Allocations → Activity Allocation → Indirect Activity Allocation*.
4. Choose  *Define Indirect Activity Allocation*.
5. Place the cursor on the *Change Plan Indirect Activity Allocation*, choose  *Choose*.

If the *Set Controlling Area* dialog box appears, enter the following data then choose :




Field	Europe	North America
Controlling area	1000	2000

6. Enter the following data:

Field	Europe	North America
Cycle	I-IAP1	I-IAP3
Starting date	01.01.1995	01.01.1995



This cycle is used only for company code *1000* Germany or *3000* U.S.A., as these are the only company codes in which indirect activity allocation occurs. Company codes *2000* Great Britain (or *4000* Canada) use assessment to allocate secondary costs.

7. Choose .
 8. Choose .
- You see which areas are to be allocated using indirect activity allocation.
9. To close the dialog box, choose .
 10. Choose *First segment*.
 11. Choose the *Sender/Receiver* tab page.

You can see the specification of the sender and receiver cost centers for the allocation of *cost center 1000* (Corporate Service). In this segment, the sender costs are allocated via *activity type 1510* (caution, we use activity type categories 2 and 3).

12. Double-click on the receiver *Cost Center Group VC1-050 (VC3-050)*.



The system displays the drilldown for the receiver cost center set. This contains all cost centers from numbers *1110* to *4500*.

13. Choose .

Displaying a Cycle for Indirect Activity Allocation

14. Choose the *Recvr tracing factor* tab page.

Statistical key figure 9101 (square meters) is used as the basis for the indirect activity allocation. This key figure is planned either as activity-type independent or activity-type dependent on the receiver cost center. The sender/receiver relationship is built up via indirect activity allocation, either activity-type independent or activity-dependent.

15. Choose  and  until the overview tree appears.

If you are asked whether you wish to save the processed cycle, choose *No*.

Executing Planned Indirect Activity Allocation

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Allocations → Indirect Activity Allocation</i>
Transaction Code	KSCB





2. Enter the following data:

Field	Europe	North America
Period	001	001
To	012	012
Fiscal year	Current year	Current year
Background processing	Not selected	Not selected
Test run	Selected	Selected
Detailed lists	Selected	Selected
Cycle	I-IAP1	I-IAP3
Start. date	01.01.1995	01.01.1995

3. Choose .


You can see that the 6 sender cost centers were allocated to 260 receivers (or 258 in North America).



You can compile all of the results individually by choosing . The dialog box shows you the displayed and the hidden fields. To choose the fields, select the corresponding row with the required content. You can choose the columns for your display by selecting the fields and using the  and  function fields. To close the dialog box, choose .

4. Choose  *Segments*.

The system displays the areas that were allocated.


5. Position your cursor on the first segment entry, then choose  *Sender*.

You can see that for this segment cost center *1000* is allocated using activity type *1510* and allocation cost element *632000*. The activity quantity that was determined by indirect activity allocation is displayed in the *Sender Base* field. This is the total of the planned values for the statistical key figure *9101* on the receiver cost centers. This key figure is the allocation base for this segment. The total of the receiver values has been entered as the activity quantity on the sender cost center for sender activity type *1510*.

6. Select sender cost center *1000*, then choose *Receivers*.

Executing Planned Indirect Activity Allocation

You can see the quantities to be allocated from sender cost center *1000* to the displayed receiver cost centers. (The value display is not possible because activity quantities are valued only during price calculation.)

7. Choose  until the overview tree appears.

In the dialog box, choose Yes.

Target=Actual Activity Allocation

Purpose

Target=actual activity allocation enables you to portray an activity network with more than one level and iteratively using the operating rate as a tracing factor. The actual activity quantities to be allocated are entered indirectly. To do this, the system uses the planned activity inputs from the receiver. The operating rates from the receiving cost centers are also used.

You can find more information about this process under [i](#) [Page 110].

Process Flow

You can find the data for this process under [?](#) [Page 111].

1. [Displaying Activity Types \[Page 112\]](#)
2. [Executing Target=Actual Activity Allocation \[Page 113\]](#)
3. [Displaying Activity Networks \[Page 114\]](#)
4. [Displaying Results \[Page 115\]](#)

Additional Process Information**Additional Process Information**

Target=actual activity allocation uses recursive activity relationships between the cost centers. This type of activity relationship occurs if a cost center that provides an activity also receives activity from the receiving cost center. To ensure this, the activity is allocated iteratively.

To achieve a correct target=actual activity allocation, you need to carry out planning that has been consistently planned at period-level.

Data Used During This Process

Field	Data
Controlling area	1000
Fiscal year	1997
Period from	1
To	1
Version	0
Cost center	1230
Cost center	4200
Activity type	1232

Displaying Activity Types


Displaying Activity Types

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Profitability Analysis → Environment → Set Controlling Area</i>
Transaction Code	OKKS

2. Enter the following data:

Field	Data
Controlling area	1000

3. Choose .

4. Call up the transaction as follows:

Menu Path	<i>From the Controlling node, choose Cost Center Accounting → Master Data → Activity Type → Individual Processing → Display.</i>
Transaction Code	KL03


5. Enter the following data:

Field	Data
Activity type	1232

6. Choose *Master Data*.

Note the activity type category in the *Variant values for actual allocations* field, for the variant actual allocation.

You need to specify activity type category 5 so that you can carry out the target=actual activity allocation for activity type 1232.

9. Choose  until the overview tree appears.

Executing Target=Actual Activity Allocation

1. Call up the transaction as follows:

Menu Path	From the <i>Controlling</i> node, choose <i>Cost Center Accounting</i> → <i>Period-End Closing</i> → <i>Single Functions</i> → <i>Allocations</i> → <i>Target=Actual Activity Allocations</i> .
Transaction Code	KNMA



2. Enter the following data:


Field	Data
All cost centers	Selected
Version	0
Period	1
To	1
Fiscal year	1997
Background processing	Not selected
Test run	Selected
Detail lists	Selected

3. Choose .

The system displays the *total plan activity* and the *total actual activity* for cost center 1230, and the operating rate.

4. Choose .

By selecting the corresponding row in the dialog box, and choosing from  and , you can create the layout of the list columns yourself.

5. Choose  *Copy*.

6. Choose .


The system displays a message that the update has been completed successfully.

7. Choose .




8. Remain on this screen.

Displaying Activity Networks

Displaying Activity Networks

1. Select cost center 1230 on the *Target=Actual Activity Allocation* screen, then choose  *Activity analysis*.




The system displays the operating rate, the variable plan reference, the variable actual reference, and the planned fixed reference for each cost center that uses activity type 1232 from cost center 1230.

2. You can print this list display. Choose . Enter the print parameters. Choose .
3. Choose .
4. Choose *Edit* → *Find*.
5. In the dialog box, enter the following data:

Field	Data
Find	4200
Starting at current line	Deselect
Only on current page	Deselect

6. Choose .

The system displays the data for this cost center.

7. To return to the *Target=Actual Activity Allocation: List* screen, choose  twice and .
8. You can execute more target=actual activity allocations and activity analyses. To do so, repeat numbers one to nine.
9. Choose  until the overview tree appears.
10. If you are asked whether you want to post the results of the target=actual internal activity allocations, choose *No*.


Displaying Results

1. Call up the transaction as follows:


Menu Path	From the <i>Cost Center Accounting</i> node, choose <i>Information System</i> → <i>Reports for Cost Center Accounting</i> → <i>Target/Actual Comparisons</i> → <i>Cost Centers: Actual/Target/Variance</i>
Transaction Code	S_ALR_87013625

2. Enter the following data:

Field	Data
Controlling area	1000
Fiscal year	1997
From period	1
To period	1
Plan version	0
Cost center group	
or value(s)	1230

3. Choose .

The system displays the actual costs, target costs, absolute variance and the percentage variance.


4. Choose .


5. In the dialog box, choose Yes.

6. Enter the following data:

Field	Data
Controlling area	1000
Fiscal year	1997
Period from	1
To	1
Plan version	0
Cost center group	
or value(s)	4200


7. Choose .

8. Select the actual cost value in the row for cost element *617000 DIAA Energy* and choose .

9. In the dialog box, select *Cost Centers: Breakdown by Partner* and choose .

Displaying Results


You can see the direct activity allocation for cost center 1230 (with activity type 1232 Energy) to cost center 4200. The debit is made under cost element 617000.

10. Choose .

11. In the dialog box, choose Yes.



You repeat this procedure for the target costs. To do so, repeat steps eight and nine, but enter the target cost value in the row for cost element 617000 DIAA Energy.

12. Choose  until the overview tree appears.

13. In the dialog boxes, choose Yes.

Splitting Planned and Actual Costs

Purpose

Splitting planned and actual costs allows you to break down planned primary and secondary costs that are activity-independent, as well as the corresponding actual costs to activity types. The split data (assigned to activity types) are updated to the database, where they can be used for reporting. This enables better analysis of how the activity prices have been calculated.

You can find more information about this process under [i](#) [Page 118].

Process Flow

You can find the data for this process under [?](#) [Page 119].

1. [Displaying the Splitting Structure \[Page 120\]](#)
2. [Displaying the Splitting Structure Assignment to the Cost Center \[Page 121\]](#)
3. [Displaying the Planning Report for Cost Center 4278 \[Page 122\]](#)
4. [Calling Up and Displaying the Split Planned Costs \[Page 123\]](#)

Additional Process Information

Additional Process Information

Planned and actual cost splitting enables a more detailed breakdown of activity-independent costs to activity types than equivalence numbers. The bases for the distribution are:

- Activity quantities (planned and actual)
- Capacity (planned)
- Output (planned)
- Scheduled activity (planned)
- Statistical key figures on activity types (planned and actual)

The splitting is controlled by splitting structures. A splitting layout contains the rules (splitting methods) to determine which costs are to be split for each cost element or cost element group. The splitting structure is assigned to the cost centers for which the activity-type-independent costs are to be split.



Before you calculate the actual activity prices, you must already have split the actual costs.

Data Used During This Process




Field	Europe	North America	Description
Controlling area	1000	2000	IDES Europe
Cost center	4278	4278	Sample cost center 4278
Fiscal year	2000	2000	
Period from	01	01	
To period	12	12	
Splitting structure	I1	I1	IDES OM CTR 4276, 4278, 4280
Version	0	0	Plan/actual version

Displaying the Splitting Structure


Displaying the Splitting Structure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	OKES






2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Planning → Allocations → Activity Allocation → Splitting*.
4. Choose  *Define Splitting Structure*.
5. Position your cursor on *Maintain Splitting Structure*, then choose  *Choose*.
6. Select splitting structure *I1*.
7. In the dialog structure, double-click on *Assignments*.

You can see that two assignments (*I01* and *I02*) have been defined in this splitting structure. These assignments contain the cost elements to be split, and the splitting rules. Any cost elements that are not entered here will be split using the equivalence numbers of the activity types.

8. Select assignment *I01*, and double-click on *Selection for assignment* in the dialog structure.
9. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

The system displays the selection criteria for the assignment. Assignment *I01* applies to cost element *449000*.

10. Choose .
11. Select assignment *I02*, and double-click on *Selection for assignment*.
This contains cost element *459000*.
12. Choose .
13. In the dialog structure, double-click on *Selection for rules*.
14. Choose the F4 input help for the *Splitting Rule* field to display additional splitting options that have already been defined in the system.
15. Double-click on splitting rule *IR01*.
16. Choose .
17. Choose  and  until the overview tree appears.

Displaying the Splitting Structure Assignment to the Cost Center




Displaying the Splitting Structure Assignment to the Cost Center

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Master Data → Cost Centers → Individual Processing → Display</i>
Transaction Code	KS03

2. Enter the following data:

Field	Europe	North America
Cost center	4278	4278

3. Choose .
4. Choose *Environment → Where-Used List → Splitting Structure*.
You can now see the splitting structure that was assigned to the cost center.
5. Choose .
6. Choose  until the overview tree appears.

Displaying the Planning Report for Cost Center 4278

Displaying the Planning Report for Cost Center 4278

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview</i>
Transaction Code	KSBL

2. Enter the following data:


Field	Europe	North America
Cost center	4278	4278
Fiscal year	2000	2000
Period	1	1
to	12	12
Version	0	0

3. Choose  *Execute*.

The *Activity-independent costs* row contains the total of the blocks above it from *Primary costs* through *Activity input*. These cost blocks are in turn the total of each of the cost elements that are above them. You can see that cost elements 449000 and 459000 are activity-type independent (they appear in the first cost pool, *Primary costs*).

4. Scroll to the end of the planning report. You can see activity types 1420 and 1421, as well as statistical key figures 9100 and 9900.

Statistical key figure 9100 serves as the splitting basis for cost element 449000 and statistical key figure 9900 as the splitting basis for cost element 459000 (as defined in the splitting structure).

5. Choose  until the overview tree appears.

Calling Up and Displaying the Split Planned Costs

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Planning → Allocations → Splitting</i>
Transaction Code	KSS4

2. Enter the following data:

Field	Europe	North America
Cost center	Selected	Selected
Cost center	4278	4278
Version	0	0
Period	01	01
To	12	12
Fiscal year	2000	2000
Background processing	Deselected	Deselected
Test run	Selected	Selected
Detail lists	Selected	Selected

3. Choose .

The *Plan Cost Splitting: List* screen, displays the distribution of the total planned costs for cost center 4278 to activity types 1420 and 1421.

4. Select *CTR 4278*, then choose  *Cost elements*.

The system displays the distribution of all cost element numbers to the activity types. You can see how the values for cost element 449000 are distributed to activity type 1421 and cost element 459000 to activity type 1420.

5. Choose .

6. Select any row of cost element 449000, then choose  *Splitting Base*.


You can see that this cost element has been split according to splitting structure 11.

7. Choose .

8. Select the row of cost element 430000, then choose  *Splitting Base*.

No splitting structure was used here, so the distribution is based on the equivalence numbers of the activity types.

9. Choose .

10. Choose  until the overview tree appears.

In the dialog box, choose Yes.

Calling Up and Displaying the Split Planned Costs

Cost Center Variances

Purpose

Variance calculation is based on planned Cost Center Accounting with a reconciled activity network. In variance calculation, the target costs of a cost center are compared to the actual costs of the input side, and the actual costs of the output side.

The following process describes all possible variance categories. The cost center we use has two activity types. The activity prices are determined iteratively as a period price, based on capacity, not the planned activity quantity. The planning is made both dependent and independent of the activity types.

The process displays the call up of the variance calculation and the step-by-step calculation of the variance results. We also explain how costs are split and how any variances are calculated.

You can find more information about this process under [i](#) [Page 126].

Process Flow

You can find the data for this process under [?](#) [Page 127].

1. [Calculating Variance \[Page 128\]](#)
2. [Explaining Processing Steps for Variance Calculation \[Page 129\]](#)
3. [Explanation Facility for Cost Splitting \[Page 131\]](#)
4. [Explanation Facility for Variances \[Page 132\]](#)

Additional Process Information

Additional Process Information

Variance determination is an analysis tool that you can use to calculate the balance between target costs and the split actual costs on the activity types (input side). You can do the same between target costs and allocated actual costs (output side) in different variance categories. You can make this calculation according to cost element for each cost center or activity type, and find its cause.

Actual costs on the input side are costs that flow to the cost center (credits, excepting activity allocation are regarded as a reduction of these costs).

Actual costs on the output side are the credits caused by activity allocations. The variances are displayed on the input and output sides in different variance categories.

The variance categories on the input side are:

- Price variance
- Quantity variance
- Resource-usage variance
- Input variance

The variance categories on the output side are:

- Fixed cost variance
- Output price variance
- Remaining variance

You can specify the determined variance categories in Customizing that you require. Variance categories that were deactivated are displayed on the input side in the input variance, and on the output side in the remaining variance.

Before the system can calculate the variances, the actual data must be assigned to the planning data and be split up into fixed and variable portions. This part is described as actual cost splitting, and is automatically part of the variance calculation. Once this has been completed, the system determines each variance category.

Data Used During This Process

Field	Europe	North America
Controlling area	1000	2000
Cost center	4276	4276
Period	004	004
Fiscal year	1997	1997

Calculating Variance

Calculating Variance

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single-Functions → Variances.</i>
Transaction Code	KSS1

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Cost center	Selected	Selected
Cost center	4276	4276
Version	0	0
Period	004	004
Fiscal year	1997	1997
Background processing	Not selected	Not selected
Test run	Selected	Selected
Detail lists	Selected	Selected

4. Choose . The *Variance Calculation for Cost Centers: List Screen* appears.
5. Remain on this screen.


Explaining Processing Steps for Variance Calculation

1. Once you have completed the previous steps, the *Variance Calculation for Cost Centers: List* screen displays the input side.

The system displays the data for both activity types for cost center 4276.. For each activity type, you can see the operating rate, target costs, control costs and the variances..

2. Double click on activity type 1420.


You can see that the operating rate is 150% (plan quantity 400 h, actual quantity 600 h). You can also see the input price variance, input quantity variance, the resource-usage variance, and the remaining input variance. The system displays the variance categories separately for total, fixed, and variable variance costs.

3. Choose .



4. To view the output side, choose .

5. In the dialog box, select *SAP Output side*, then choose .

6. Select activity type 1420, then choose  *Cost elements*.

In the top left of the screen, you can see the individual processing steps executed so far for this transaction. The last processing step, for example, was calculating the variances. You now choose the individual processing steps and note the effects.

7. Choose *Import data and calculate target costs*.

For each cost element, the system displays the actual costs (represented here by the control costs) and the calculated target costs. The *Variance* column does not contain any values as these have only just been calculated in the last processing step. Note, for example, that the actual costs for cost element 403000 are still independent of activity. (Only the first row of the cost element displays actual costs, the second row for activity type 1420 does not yet display any.) The actual costs must first be assigned to the activity types. This occurs in the next two processing steps.

8. Choose the second processing step: *Split actual costs based on target values*.

Note how the actual costs are broken down on the activity types. You now take a look at cost element 420000. The actual costs were allocated to activity type 1421 based on the target costs. In this activity type assignment, the cost element was planned only for activity type 1421, which means that the target costs for the cost element only exist on this activity type.

9. Scroll down to cost element 449000.

Note that the actual costs have not been split on the activity types for this cost element. As this cost element was planned as activity-type independent, no target costs exist on the activity types. You assign this cost element to the activity types in the next processing step.

10. Choose *Splitting costs based on splitting rules*.


Explaining Processing Steps for Variance Calculation

The actual costs of cost element 449000 have been distributed to activity type 1421. For this cost element, we used a splitting structure to split the costs. You can use the explanation tool for a more detailed analysis (see: [Explanation Facility for Cost Component Splitting \[Page 131\]](#)).


The variance column still does not contain any values.

11. Choose *Calculate variances*.

The last column now contains variances.


12. Choose .

In the dialog box, you can choose different display variants, although you can define the layout of the display fields as you require.

13. Choose .


14. Remain on this screen.

Explanation Facility for Cost Splitting

1. On the *Variance Calculation for Cost Centers: List Screen*, position your cursor on any row of cost element 420000, then choose  *Splitting*.

The first block shows how the actual costs were distributed to the activity types. The costs are allocated 100% to activity type 1421, because target costs only exist for this activity type.

The second block shows how the actual costs are split into fixed and variable portions. This is based on the fixed and variable target costs of this cost element. The actual costs are split according to this relationship.

2. Choose .
3. Position your cursor on cost element 449000, then choose  *Splitting*.

You can see that a different distribution of the actual costs to the activity types takes place. The distribution is based on splitting structure 11, which defines that the costs are distributed to the activity types corresponding to statistical key figure 9100. This key figure was posted directly to activity type 1421 in the actual version. This cost element is therefore allocated only to this activity type.





Also note the [Plan and Actual Cost Component Splitting \[Page 117\]](#) process.


4. Choose  until the *Variance Calculation for Cost Centers: List* screen appears.

Explanation Facility for Variances

Explanation Facility for Variances


1. Double-click cost element *421000* (choose the row containing the activity type).

You can see a detailed explanation of the variance column in the basic list. The top block contains the planned, target, and actual costs for this cost element, while the middle block contains the corresponding quantities. In the bottom block, you can see a price variance and a quantity variance for this cost element (the price and the usage quantity were changed during planning).
2. Choose .
3. Repeat these steps to display cost element *403000*, which has only a quantity variance, and cost element *430000*, which has a quantity and price variance. Cost element *625000* has a resource-usage variance (we executed cost element planning, but there are no actual costs on this cost element).
4. Select cost element *430000* (choose the row containing activity type *1420*), then choose  *Variances*.

The top half of the screen contains the display you already called up by double-clicking on a row. Beneath this, there is a list explaining all of the variance categories for this cost element.
5. Choose  *Variance categories*.

The variance tree with the variance categories for the input side and the output side is displayed. You can see, for example, which variances are active and which are inactive (you can set this in Customizing).
6. Double-click on the *Input price variance* field.

The system displays an explanation of the price variance for this cost element.
7. Scroll down the list to see the explanation of the input quantity variance.

This refers to the quantity variance of cost element *430000*.
8. Choose  until the overview tree appears.
9. In the dialog box, choose Yes.

Transferring Statistical Key Figures From the Logistics Information System

Purpose

You can link a statistical key figure in Overhead Cost Controlling to a key figure in the Logistics Information System (LIS). In the master record of the corresponding statistical key figure, activate this interface and specify the automatic transfer of data from the LIS to Overhead Cost Controlling.

In the example, the yields and missing parts (entered based on business-transactions) are updated in the production information system during production order confirmation. The example shows how the statistical key figure from Overhead Cost Controlling is linked to the key figure in the production information system. Then the data from the production information system is transferred to the statistical key figure for evaluation in cost center reporting.

You can find more information about this process under [i](#) [Page 134].

Process Flow

You can find the data for this process under [?](#) [Page 135].

1. [Transferring Statistical Key Figures From LIS \[Page 136\]](#)
2. [Evaluating Statistical Key Figures in Cost Center Reporting \[Page 138\]](#)
3. [Linking Statistical Key Figures and The LIS \[Page 139\]](#)
4. [Assigning Cost Centers and Maintaining Statistical Key Figures \[Page 140\]](#)

Additional Process Information

Additional Process Information

In Cost Center Accounting, you activate the interface with the LIS in the master record for the statistical key figure concerned. This meets the prerequisites for subsequent automatic transfer of key figures from the LIS to Cost Center Accounting.

There are two procedures for searching for key figures in the LIS:

- Search via Information Structures

Information structures are database tables maintained by the system that automatically update the various key figures in LIS from a specific area or a specific application.
- Search via Info Sets

Info sets are used to classify LIS key figures. You can also make more subtle distinctions.

In the example below, the statistical key figure from Cost Center Accounting is linked to a key figure from the Shop Floor Information System. A search via info structures is used. The key figure for *scrap quantity* is linked to the statistical key figure via the info structure work center.

After you link the statistical key figure to the LIS, you assign the key figure to a cost center, or to a cost center activity type. This defines which key figure is transferred to which cost center from the LIS. In this example, assignment takes place at cost center level. You assign the corresponding cost center to every work center.

The transfer of statistical key figures is periodical, not transaction-based.

Both plan and actual transfers are possible. This example displays the actual transfer of statistical key figures from the LIS. In cost center reporting, a special key figure report evaluates the transferred key figures.

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	CO Europe
Period	008	009	
Fiscal year	1997	1997	
Statistical Key Figures	9500	9500	Confirmed scrap
	9501	9501	Confirmed yield
Cost center	4280	4230	Quality control
Cost center reports	IDES Actual Scrap (Key figure report)	IDES Actual Scrap (Key figure report)	IDES Actual Scrap (key figure report)

Transferring Statistical Key Figures From the Logistics Information System (LIS)

Transferring Statistical Key Figures From the Logistics Information System (LIS)

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single Functions → Transfers → Activity-Independent Statistical Key Figures, LIS</i>
Transaction Code	KVA5

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Cost center	Selected	Selected
Cost center	4280	4230
Version	0	0
Period from	08	09
Fiscal year	1997	1997
Reset and overwrite	Selected	Selected
Background processing	Not selected	Not selected
Test run	Not selected	Not selected
Detailed lists	Selected	Selected

4. Choose *Execute*.


The transfer results are documented.

5. Position your cursor on a line, then choose *Explain LIS values*.

The *Work Center Analysis: Basic List* appears.

6. Choose .

If you are asked whether you want to save the analysis when you return to the dialog box, choose *No*.

7. Choose  until the overview tree appears.

In the dialog box, choose *Yes*.



You can display any warnings or errors that occurred during the transfer. To do so, choose *Messages*.

Transferring Statistical Key Figures From the Logistics Information System (LIS)

Evaluating Statistical Key Figures in Cost Center Reporting


Evaluating Statistical Key Figures in Cost Center Reporting

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → More Reports → Statistical Key Figures: Period Breakdown.</i>
Transaction Code	S_ALR_87013645

2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	1997	1997
Period from	01	01
To period	12	12
Cost center group		
or value(s)	4280	4230

3. Choose .

The system displays the key figure report. You see the scrap quantity as a percentage share of total production, and the labor and machine hours required for the scrap quantity.

4. Choose  until the overview tree appears.

In the dialog box, choose Yes.

Linking Statistical Key Figures and The LIS


1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	KK01, KK02, SPRO

2. Choose  *SAP Reference IMG*.

3. Choose *Controlling → Cost Center Accounting → Actual Postings → R/3 Internal Transfer of Actual Data → Transfer of Statistical Key Figures from The LIS*.

4. Choose  in front of *Define Link between Statistical Key Figure and The LIS*.


5. Place the cursor on *Change Statistical Key Figure* and choose  *Choose*.

6. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000


7. Enter the following data:

Field	Europe	North America
Statistical Key figure	9500	9500

8. Choose .

9. Choose *Link to LIS*.



If a dialog box with a warning appears, choose .



10. Select *Search by Info Structure* and choose *Continue*.

11. Select *Production*, then choose .

12. Select the *Workplace* information structure and choose .

13. In the dialog box, select the *Confirmed* key figure. *Scrap* and Choose .

In the *master data* you can see that you have linked statistical key figure 9500 with the key figure of confirmed scrap from the production information system.

14. Choose  and  until the *Display Implementation Guide* screen appears.

Assigning Cost Centers and Maintaining Statistical Key Figures

Assigning Cost Centers and Maintaining Statistical Key Figures

1. Call up the transaction as follows:

Menu Path	From the <i>Controlling</i> node, choose <i>Cost Center Accounting</i> → <i>Actual Postings</i> → <i>R/3 Internal Transfer of Actual Data</i> → <i>Transfer of Statistical Key Figures from The LIS</i>
Transaction Code	KVA2, SPRO

2. Choose  in front of *Define Assignment of Cost Center to Key Figure*.


3. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000


4. Enter the following data:

Field	Europe	North America
Cost center	4280	4230
Version	0	0
Fiscal year	1997	1997

5. Select *Overview Screen*.

6. Select *9500* in the statistical key figure column, then choose .

The system displays the selection variant for cost center *4280 (4230)*. This selection means that scrap quantity assigned in the LIS to *Workplace 1721 (1310)* is transferred to Overhead Cost Controlling via statistical key figure *9500* to cost center *4280 (4230)*.

7. Choose  until the overview tree appears.

Accrual Calculation Using The Percentage Method

Purpose

You enter the actual expenses for a period in Financial Accounting. However, Cost Center Accounting sometimes requires another view for costing and controlling purposes.

Therefore, the system makes it possible for you to portray accrual calculations (time-based and non time-based) for cost accounting.

This process describes accrual calculation using the percentage method.

For more information about this process, see [i](#) [\[Page 142\]](#).

Process Flow

You can find the data for this process under [?](#) [\[Page 143\]](#).

1. [Defining an Overhead Structure \[Page 144\]](#)
2. [Analyzing the IDES Overhead Structure \[Page 148\]](#)
3. [Calculating Overhead \[Page 150\]](#)
4. [Displaying the Results in a Cost Center Report \[Page 151\]](#)
5. [Displaying the Results in an Order Report \[Page 152\]](#)

Additional Process Information

Additional Process Information

The following applies to accrual calculations:

Some business expenses are posted differently in Financial Accounting than in Cost Center Accounting. These postings have different period, quantity or value approaches (for example, social security benefits or depreciations).

In Cost Center Accounting, costs can be accounted for, without the corresponding work in Financial Accounting (for example, accrued interest, accrued managerial salary).

You can do the following to portray these accrual calculations in the system:

- Accrued costs are created by Financial Accounting using documents for recurring entries.
- Accrued costs are created in Cost Center Accounting using special transactions.

This process shows accrual in Cost Center Accounting, and the following available methods:

- Accrual using the percentage method
- Accrual using the target/actual method or the plan/actual method.

To display an example, choose: [Accruals with the Target/Actual or Plan/Actual Method \[Page 154\]](#).

This process describes accrual calculation using the percentage method. The percentage method means that the accrual amounts are created on basis cost elements using an overhead rate, and are posted in the planning and actual data using an accrual cost element. This means that the corresponding cost centers are always debited with the accrual amount, and credited with accrual objects (orders or cost centers).

First you will see how to maintain an overhead structure. Then you will use an overhead structure that already exists to calculate the actual accrual values and then analyze the results. It is not possible for you to use your own overhead structure, as only one structure can be active for each controlling area or period of time, and the existing, productive IDES overhead structure should not be changed.

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	
Overhead structure	STR-XX	STR-XX	Own structure
Rows	10,20	10, 20	Own structure
Base	B-XX	B-XX	Own base
Overhead	O-XX	O-XX	Own overhead
Dependency	BGB1	BGB1	Dependency for overhead
Credit	CXX	CXX	Own credit
From cost element	420000	420000	Base cost element
Company code.	1000	3000	Own structure
Bus. area	1000	1000	Own structure
Valid from	001 1996	001 1996	Own structure
Valid to	001 2400	001 2400	Own structure
Plan overhead	35	35	Own structure
Actual overhead	46	46	Own structure
Cost element	422000	422000	Accrual cost element
Order	9AEUDE1000_P	9AN AUS1000_P	Accrual order
Overhead structure	ID-EU1 IDES Europe	ID-USA IDES North America/Australia	IDES Structure
Base	A-B1	I-B1	IDES Structure
Overhead	IZ 20	IZ 31	IDES Structure
Credit	I20	I31	IDES Structure
Cost center	4276	4276	Production PCII
Period	1	1	Accrual and reports
Fiscal year	1997	1997	Accrual and reports
Plan version	0	0	For reports

Defining Overhead Structures

Defining Overhead Structures



Use

During the following, you will create an overhead structure for the calculation of actual accrual. You will apply overhead to the salaries. An order is to be used as an accrual object, and has already been created (order category 2, accrual order). If you do not want to create an overhead structure, you can skip this section and continue with the next one. You are not required to define an overhead structure in this chapter to be able to continue.


Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Actual Postings → Period-End Closing → Accrual Calculation → Percentage Method..*
4. Choose  in front of *Define Overhead Structure*.
5. Select *Extras → Set Controlling Area*.
6. In the dialog box, enter the following data:

Field	Europe	North America
Controlling area	1000	2000

7. Choose  *Continue*.
8. Choose *Overhead Structure → Create Structure*.
9. In the dialog box, enter the following data:


Field	Europe	North America
Overhead structure	STR-XX (XX is your initials, or stands for an entry that has not yet been made)	STR-XX (XX is your initials, or stands for an entry that has not yet been made)
Description	Any description	Any description

10. Choose  *Save*.

You return to the maintenance screen for the overhead structure.

11. Enter the following data:

Field	Europe	North America
Row	10	10
Base	B-XX (XX your initials)	B-XX (XX your initials)

12. Choose .

Defining Overhead Structures



The system should now display the *Create Base* screen. If not, give the base a name that has not been used yet (the base that you entered has already been defined).

13. Enter the following data:


Field	Europe	North America
Description	Salaries	Salaries

This specifies the base row to which the overhead is to be applied (the base cost elements are assigned later).

14. Choose  *Create*.

15. Make the following entries in the second row:

Field	Europe	North America
Row	20	20
Overhead	O-XX (XX your initials, or any combination of characters)	O-XX (XX your initials, or any combination of characters)

16. Choose .



The system should now display the *Create Overhead* dialog box. If not, give the overhead a name that has not been used yet (the overhead that you entered has already been defined).

17. Enter the following data:

Field	Europe	North America
Description	Vacation bonus	Vacation bonus
Dependency	BGB1	BGB1

The dependency defines the differentiation to be used for calculating the overheads. *BGB1* is for company code/business area. This enables you to use different overhead rates according to company code and business area. If you press the F4 help key when you are in the *Dependency* field, the system displays a list of dependencies that you can choose from.


18. Choose  *Create*.

19. Make the following entries in the *20th* row:

Field	Europe	North America
From	10	10
To	10	10
Credit	CXX (XX your initials, or any combination of characters)	CXX (XX your initials, or any combination of characters)

You have now defined that the overhead is to be applied to the base in *row 10*.

Defining Overhead Structures


20. Choose .




The system displays the dialog box. If not, give the credit key a name that has not been used yet (the credit key that you entered has already been defined).

21. Enter the following data:


Field	Europe	North America
Description	Credit Vacation bonus	Credit Vacation bonus


22. Choose  *Create*.

You have now defined the key that is to be used to credit the overhead. The credit key determines the credit object that you later define.

23. Choose .



If the system displays a message that says that the structure is not assigned to a controlling area, choose .

24. Select *STR-XX* (your overhead structure), and choose  *Structure*.

25. In the following steps, you maintain the base cost elements, the overheads and the credit objects. Double-click on the *Base* field in row 10.

26. Enter the following data:

Field	Europe	North America
From cost element	420000	420000

You have now defined that the overhead is to be applied to cost element 420000.

27. Choose .

28. Double-click on the *Overhead* field in row 20.

You can now maintain the plan and actual overheads according to the company code and controlling area.


29. Make the following entries in the first row:

Field	Europe	North America
CoCd	1000	3000
Bus. area	1000	1000
Valid from	001 1996	001 1996
Valid to	001 2400	001 2400
Plan overhead	35	35
Actual overhead	46	46

You have now specified that for the cost centers in company code 1000 (3000) and business area 1000, the corresponding overheads are to be applied to the base. You can

Defining Overhead Structures

enter other company codes and business area combinations if required. In step 10, you specified *BGB1* by choosing the access sequence so that you can enter the combination company code and business area.

30. Choose .

31. Double-click on the *Credit* field in row 20.

In the *Detail Screen* you can maintain the overhead cost element and the accrual objects according to company code and controlling area.



If the *Business Area* field is not displayed, choose  *Diff. Bus. area*.

32. Make the following entries in the first row:

Field	Europe	North America
CoCd	1000	3000
Bus. area	1000	1000
Valid to	12 2400	12 2400
Cost element	422000	422000
Order	9AEUDE1000_P	9ANAUS1000_P

You have now specified the cost element to be used for posting the overhead, and the accrual object that is to be credited. You can also enter data for each company code and business area here. However, this does not have anything to do with the access sequence, but that the cross-company code cost accounting and business areas are active in the IDES controlling areas. Therefore, you need to define your own accrual object for each combination of company code and business area.

33. Choose .

You have now defined your overhead structure. The structure has not been assigned to a controlling area. This point, however, cannot be shown here, as the controlling areas *1000* or *2000* have already been assigned to an actual structure (the IDES productive structure that you should not change).

34. Choose .

The system displays the tree structure for the overhead structures. You can see that your structure is not assigned to a controlling area (this should stay the same).

35. Remain on this screen.

Analyzing the IDES Overhead Structure

Analyzing the IDES Overhead Structure

Use

The following shows you how to analyze the IDES overhead structure to help you understand the results of the overhead calculation. The special feature of the IDES overhead calculation is that the cross-company code cost accounting and business areas are active.

Procedure

36. You are on the *CO-OM Maintain Accrual Calculation: Overhead Structure - Overhead Structure Overview* screen.

37. Choose .

You have now switched from the change to the display function. This ensures that you do not make any changes to the IDES overhead structure by mistake.

38. Double-click on the *ID-EU1 IDES Europe* overhead structure (*ID-USA IDES North America/Australia*).

Row 10 shows the overhead base definition.

39. Double-click on the *A-B1 (I-B1)* base.

40. If the *Set Controlling Area* dialog box appears, enter the following data then choose .

Field	Europe	North America
Controlling area	1000	2000

You can see the cost elements to which the overhead is to be applied.

41. Choose .

Row 20 shows the overhead definition.

42. Double-click on overhead *IZ20 (IZ31)*.

You can see which plan and actual overheads are to be calculated for which company codes and business areas.


43. Choose .

In the row containing the overheads, the base row numbers to which the overhead is to be applied (*from...to*) are displayed. The credit key (*Credit*) is displayed next to this.

44. Double-click on credit key *120 (131)*.

45. Choose  *Diff. Bus. area*

You can see which accrual cost element has been used to post overheads for which company codes and business areas. The overheads are debited on the cost centers and the credits on the specified orders. Note that different accrual orders (or cost centers) are required for each combination of company code and business area.

46. Choose  until the overview tree appears.

Calculating Overheads

Calculating Overheads

Use

In the following you will calculate actual accrual using the IDES overhead structure in a test session, and then analyze the results. Note that this takes place in a test session.

Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single-Functions → Accrual Calculation.</i>
Transaction Code	KSA3


2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Cost center	Selected	Selected
Cost center	4276	4276
Period	1	1
Fiscal year	1997	1997
Background processing	Deselect	Deselect
Test run	Select	Select
Detailed lists	Select	Select


4. Choose .

5. To scroll down to the next list level, choose .

You can see the accrual result for cost center 4276. The last row represents a target/actual accrual. This is not related to the allocation structure, and will be dealt with in another example. In the rows, you can see the *cost center* on which the accrual takes place, the *cost element* used for posting the accrual amounts, and the *accrual amounts* themselves.

6. Select cost element 446000, then choose  *Overheads*.

You can see how the overheads are calculated. On the *Salaries and Wages* base, the corresponding overhead percentage was calculated. This amount is debited on the cost center as an accrued value, and credited to the accrual order.

7. Choose  until the overview tree appears.

Displaying the Results in a Cost Center Report

Use

In the following, you will analyze the actual accrual amounts that were posted on the cost center as a result of the accrual calculation.


Procedure

1. Call up the transaction as follows:


Menu Path	From the <i>Cost Center Accounting</i> node, choose <i>Information System</i> → <i>Reports for Cost Center Accounting</i> → <i>Plan/Actual Comparisons</i> → <i>Cost Centers: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87013611

2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	1997	1997
From period	1	1
To period	1	1
Plan version	0	0
Cost center group		
or value(s)	4276	4276

3. Choose .

For cost element 446000, the report displays the actual overhead that you have just seen in the detail screen for the accrual calculation.

4. Choose  until the overview tree appears.

5. In the dialog box, choose Yes.

Displaying the Results in an Order Report

Displaying the Results in an Order Report

Use

In the following, you will analyze the actual accrual amounts that were posted on the accrual order as a result of the accrual calculation. The offsetting entry of the amounts determined and posted on the cost centers is always made on these orders (if chosen, also on cost centers). The actual costs are posted to these orders (if available). The difference between accrued and actual amounts is usually transferred as a correction to profitability analysis.

Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87012993

2. Enter the following data:



Field	Europe	North America
Controlling area	1000	2000
Fiscal year	1997	1997
Period from	1	1
To period	1	1
Plan version	0	0
Order group		
or value(s)	9AEUDE7000_P	9AN AUS7000_P

3. Choose .

The report shows the actual overhead as a credit for cost element 446000 (the amount is higher than on cost center 4276 as more than one cost center was accrued on this order).

4. Double click on cost element 446000.
5. Select *Orders: Actual Line Items* then choose .

The system displays the line items.

6. Choose .
7. Choose the *2SAP Secondary costs: Activity allocation* layout.
8. To display the offsetting entries for the accrual calculation, use the scrollbar (if necessary) to scroll down to cost center 4276.
9. Choose  until the overview tree appears.

In the dialog box, choose Yes.

Accrual Calculation With the Target/Actual Method or the Plan/Actual Method

Purpose

You enter the actual expenses for a period in Financial Accounting. However, Cost Center Accounting sometimes requires another view for costing and controlling purposes.

Therefore, the system makes it possible for you to portray accrual calculations (time-based and non time-based) for cost accounting.

This example shows accrual calculation using the target/actual or plan/actual method.

You can find more information about this process under [i](#) [Page 156].

Process Flow

You can find the data for this process under [?](#) [Page 157].

1. [Defining/Displaying Customizing for Target/Actual Accrual Calculation \[Page 158\]](#)
2. [Analyzing Cost Center Planning \[Page 160\]](#)
3. [Calculating Accrual \[Page 162\]](#)
4. [Displaying the Results in a Cost Center Report \[Page 163\]](#)
5. [Displaying the Results in an Order Report \[Page 164\]](#)

Additional Process Information

Additional Process Information

The following applies to accrual calculations:

- Some business expenses are posted differently in Financial Accounting than in Cost Center Accounting. These postings have different period, quantity or value approaches (for example, social security benefits or depreciation).

In Cost Center Accounting, costs can be accounted for, without the corresponding work in Financial Accounting (for example, accrued interest, accrued managerial salary).

You can do the following to portray these accrual calculations in the system:

- Accrued costs are created by Financial Accounting using documents for recurring entries.
- Accrued costs are created in Cost Center Accounting using special transactions.

The demo notes show accrual in Cost Center Accounting, and the following available methods:

- Accrual calculations using the percentage method (to display an example using the percentage method, choose [Accrual Calculations Using the Percentage Method \[Page 141\]](#)).
- Accrual using the target/actual method or the plan/actual method.

This scenario shows accrual calculation using the target/actual or plan/actual method.

This procedure requires cost element planning. For cost centers, you plan cost elements with cost element type 4 (accrual cost element/target=actual). The target values for the planned cost elements are set up as accrued actual values under these cost elements on the corresponding cost center. The offsetting entry for the accrued values is posted to an accrual order, or alternatively an accrual cost center.

Under the plan/actual procedure, plan values are set up as actual values. Under the target/actual procedure, target values are set up as actual values. In fact, you always set up target values as actual values. The procedure depends on whether you entered only fixed plan values (the target value is always the same as the plan value), or you entered fixed and variable plan values (target costs vary from the plan values, because the variable cost value changes according to the operating rate).

You use fixed plan values (and therefore the plan/actual procedure) for accrued interest, taxes and insurance costs. For example, you use the target/actual procedure with fixed and (or only) variable plan values for time-dependent (fixed) and activity-dependent (variable) depreciation of machinery.

You first see the Customizing requirements for this type of accrual calculation. Then you analyze the planning data for the cost center, execute the accrual calculation and analyze the results in cost center reporting and order reporting.

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	
Version	0	0	All transactions
From period	1	1	Cost center planning
To period	12	12	Cost center planning
Fiscal year	Current year	Current year	All transactions
Cost center	4276	4276	All transactions
Activity type	*	*	Planning
Cost element	*	*	Planning
Cost element group	OAS	OAS	
Period	1	1	Accrual
From period	1	1	Reporting
To period	1	1	Reporting
Order	9AEUDE7000_T	9ANAUS7000_T	Reporting

Defining/Displaying Customizing for Target/Actual Accrual Calculation

Defining/Displaying Customizing for Target/Actual Accrual Calculation




Use

This step shows the Customizing requirements for target=actual accrual calculation. You already created all master data (cost centers, target=actual cost elements, accrual orders). You create the links between the master data in Customizing.


Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit project</i>
Transaction Code	KSAJ, SPRO

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Actual Postings → Period-End Closing → Accrual Calculation → Target=Actual Method*.
4. Choose  *Maintain Target=Actual Credit*.
5. Position your cursor on *Maintain Target=Actual Credit*, then choose  *Choose*.
6. In the *Set controlling area* dialog box, enter the following data:


Fields	Europe	North America
Controlling area	1000	2000

7. Choose  *Continue*.
8. If no dialog box appears, choose *Extras → Set controlling area*.

You see the target=actual cost elements for the corresponding controlling area. You created these cost elements with cost element type 4 in master data maintenance. To see why you need to enter these cost elements again, even though you already defined them as target=actual cost elements, see the next step.

9. Double click on cost element 466000.
10. Choose *Differentiated business area*.

The assignments for the credit objects appear. The target values for this cost element are set up as actual values on the cost center. The offsetting entry is posted to the credit objects defined here (in this example they are accrual orders). As IDES uses cross-company code cost accounting and business area management is obligatory for IDES, a corresponding accrual object is required for every combination of company code and business area. For example, for cost centers that are assigned to company code 1000 (3000) and business area 7000 in the cost center master data, you post the credit entry to order 9AEUDE7000_T (9ANAUS7000_T). You also assign the order to company code 1000 (3000) and business area 7000. Unique assignment is required for technical reasons.

11. Choose  until you return to the *Choose Activity* dialog box.

Defining/Displaying Customizing for Target/Actual Accrual Calculation

Analyzing Cost Center Planning


Analyzing Cost Center Planning

Use

This step shows how to plan primary cost elements for cost centers. Planning the target=actual cost element for the cost center is important.

Procedure

Transaction Code	KP16, SPRO
-------------------------	------------

1. In the *Choose activity* dialog box, position your cursor on *Change planning for cost elements acty-indep./acty-dependent* and choose  *Choose*.


The **SAP R/3** selection screen for the planning of primary cost element appears.

2. Enter the following data:

Field	Europe	North America
Version	0	0
From period	1	1
To period	12	12
Fiscal year	Current year	Current year
Cost center	4276	4276
To		
Or group		
Activity type	*	*
To		
Or group		
Cost element	*	*
To		
Or group		
Free entry	Selected	Selected

3. Choose .

The planning overview screen for this cost center appears. Cost element 466000 is defined as an overhead cost element. Only fixed values are planned.

4. Select the line for cost element 466000.
5. Choose .

The system displays the planned monthly costs for this cost element. When you execute actual accrual calculation, the system sets up these plan values as actual values on the cost center.

6. Remain on this screen.


Calculating Accrual

Calculating Accrual

Use

In the following step, you will calculate accrual for a cost center in a test run. To do this, you need to complete the previous step: [Analyze Cost Center Planning \[Page 160\]](#) and be on the *SAP R/3* selection screen.


Procedure


1. To open another session, choose .
2. Call up the transaction in the new session as follows:


Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Period-End Closing → Single-Functions → Accrual Calculation.</i>
Transaction Code	KSA3

3. Enter the following data:

Field	Europe	North America
Cost center	Selected	Selected
Cost center	4276	4276
Period	1	1
Fiscal year	Current year	Current year
Background processing	Not selected	Not selected
Test run	Not selected	Not selected
Detailed lists	Selected	Selected

4. Choose .

To scroll between list levels, choose . The system displays the data calculated for period 1. Under cost element 466000, you can see the actual accrual amount calculated. This actual amount is credited on the listed order, and debited on cost center 4276. The other cost elements (here: 446000) in this list are accrual cost elements (percentages on a basis), that are also a result of accrual calculation (see the corresponding example on overhead calculation).

5. Choose  until the overview tree appears.

Displaying the Results in a Cost Center Report

Use

In this step, you analyze the accrual calculation results for cost center 4276 in cost center reporting.


Procedure

1. Call up the transaction as follows:


Menu Path	From the <i>Cost Center Accounting</i> node, choose <i>Information System</i> → <i>Reports for Cost Center Accounting</i> → <i>Target/Actual Variances</i> → <i>Cost Centers: Actual/Target/Variance</i>
Transaction Code	S_ALR_87013625

2. Enter the following data:

Field	Europe	North America
Controlling area	1000	1000
Fiscal year	Current year	Current year
From period	1	1
To period	1	1
Plan version	0	0
Cost center group		
Or value(s)	4276	4276
Cost element group	OAS	OAS

3. Choose .

On the *CCtrs: Act./Tgt/Var.* screen, you see the target costs entered as actual costs for cost element 466000. If you compare this value with the previous session where you displayed monthly planning for the cost element, you see that this value corresponds to the planned costs (as you only planned the fixed costs, the target and planned costs are the same).

4. Choose  until the overview tree appears.

If you are requested to save an extract, choose *No*.

Displaying the Results in an Order Report

Displaying the Results in an Order Report

Use

In this step, you analyze the actual accrual amounts that were posted on the accrual order as a result of the accrual calculation. The offsetting entry of the amounts determined and posted on the cost centers is always made on these orders (if chosen, also on cost centers). The actual costs are posted to these orders (if available). The difference between accrued and actual amounts is usually transferred as a correction to profitability analysis.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87012993

2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
To period	1	1
Period from	1	1
Plan version	0	0
Order group		
Or value(s)	9AEUDE7000_T	9ANAUS7000_T
Cost element groups	OAS	OAS

3. Choose .


The Order:Actual/Plan/Variance screen shows the actual overhead as a credit for cost element 466000 (the amount is higher than on cost center 4276 as more than one cost center was accrued on this order).

4. Double click on cost element 466000.
5. In the *Choose Report* dialog box , double-click on the report *Orders: Breakdown by Partner*.

On the *Order: Breakdown by Partner* screen, select one of the lines of the offsetting accrual entry for cost center 4276.

6. Choose *System → End session*.

This ends the alternative session.

7. You return to the initial session. Choose  until the overview tree appears.

If you are requested to save an extract, choose *No*.

Report Painter: Creating Reports with Formulas

Report Painter: Creating Reports with Formulas

Report Painter is a central tool for report definition in the Cost Center Accounting information system. All standard cost center reports were created using Report Painter.

This process describes how you use Report Painter to define a report with formulas.

You can find more information about this process under [i](#) [Page 167].

Process Flow

You can find the data for this process under [?](#) [Page 168].

1. [Report Layout: Process](#) [Page 169]
2. [Creating Reports](#) [Page 170]
3. [Defining Rows](#) [Page 171]
4. [Expanding Rows](#) [Page 173]
5. [Defining Totals Rows](#) [Page 174]
6. [Defining Columns to Display Cumulative Actual Costs](#) [Page 175]
7. [Defining Cells](#) [Page 176]
8. [Defining Columns to Display Percentages of Total Actual Costs](#) [Page 177]
9. [Defining Columns to Display Cumulative Planned Costs](#) [Page 178]
10. [Defining Cells](#) [Page 179]
11. [Defining Columns to Display Percentages of Total Planned Costs](#) [Page 180]
12. [Defining Rows for the "Employees" Statistical Key Figure](#) [Page 182]
13. [Defining a Column for "Actual Employees"](#) [Page 184]
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15. [Defining Cells](#) [Page 186]
16. [Defining Rows for Personnel Expenses per Employee](#) [Page 187]
17. [Defining a Column to Display Actual Personnel Expenses per Employee](#) [Page 188]
18. [Defining Additional Selection Criteria](#) [Page 189]
19. [Checking and Saving Reports](#) [Page 190]
20. [Executing Reports](#) [Page 191]

Additional Process Information

The Report Painter enables you to define reports quickly and easily. When you define the report, you can simulate how the report will appear on the screen and when it is printed. You can use the Report Painter in Cost Center Accounting and many other applications. For example, these include order management, profitability analysis and the general ledger information system. This guarantees a consistent user interface.

In this process, you create a report that enables you to list cost elements and to compare planned and actual costs. You also analyze and calculate statistical key figures.

Choose [Report Layout: Process \[Page 169\]](#).

Data Used During This Process

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	IDES Europe
Fiscal year	1998	1997	
Period	001	001	
Plan version	0	0	
Cost center group	H2000	H3000	IDES UK
Library	IDE	IDE	IDES Report Painter OM (CCA)
Report	IDES-XX (XX stands for your initials)	IDES-XX (XX stands for your initials)	
Cost element groups	OAS_WAGES	OASC_WAGES	Wages
Cost element groups	OAS_SALAR	OASC_SALAR	Salaries
Cost element groups	OAS_P_IMP	OASC_P_IMP	Other personal costs

Report Layout Process

In this process you create a report that has the following structure:



Cost elements	Cum.Act.	% Total Actual	Cum.Plan	% Total Plan
Wages				
Salaries				
Other personnel costs				
Personnel expenses				
Statistical Key Figures	Cum.Act.	Cum.Plan		
Employees				
Key figures	Act	Plan		
Costs/Employees				

Creating Reports

Creating Reports

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO, GRR1

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Cost Center Accounting → Information System → User-Defined Reports*.
4. Choose  *Create Reports*.
5. In the *Choose Activity* dialog box, position your cursor on *Create report* and choose *Choose*.
6. Enter the following data:

Field	Europe	North America
Library	IDE	IDE
Report	IDES-XX (XX stands for your initials)	IDES-XX (XX stands for your initials)
2. Field following report	Any description of the report	Any description of the report

7. Choose  *Create*.

The report layout is displayed. On the layout screen, you can define the report interactively. When you define the rows and columns, you can already see how the report will appear.

8. Double click on the *Lead column* field on the top left of the form.
9. Enter the following data:

Field	Europe	North America
Short	CostElmnts	CstElmts
Medium	Cost Elements	Cost Elements
Long	Cost Elements	Cost Elements



You can use the *Copy short text* function to transfer the short text to the fields for the medium and long texts, or you can enter text for each field.

10. Choose .

The initial screen for creating reports is displayed. The text that you entered is shown in the report layout.


11. Remain on this screen.

Defining Rows

Use

In this step, you define report rows.

Procedure

1. On the *Report Painter: Create Report* screen, double click on *Row 1*.
2. The *Element definition: Row 1* dialog box appears
3. In the *Available characteristics* field, select *Cost element*.
4. Choose .


In this process, the rows contain the following cost element groups:


Cost element group	Europe	North America
Wages	OAS_WAGES	OASC_WAGES
Salaries	OAS_SALAR	OASC_SALAR
Employee benefits	OAS_P_IMP	OASC_P_IMP

These cost element groups form the desired row structure.

5. To create the first row, enter the following data in the *Selected characteristics* field:

Field	Europe	North America
Cost element	No entry	No entry
 SET or Hierarchy Node ON/OFF	Select	Select
From	OAS_WAGES	OASC_WAGES
To	No entry	No entry

6. Choose *Confirm*.
7. If the system finds several entries, choose the set with the set class *Cost elem grp*.
8. To define the second row, on the *Report Painter: Create Report* screen, double click on *Row 2*.
9. In the *Select element type* dialog box, select *Characteristics*, then choose  *Choose*.
10. To create the second row, enter the following data in the *Selected characteristics* field:

Field	Europe	North America
Cost element	No entry	No entry
 SET or Hierarchy Node ON/OFF	Select	Select
From	OAS_SALAR	OASC_SALAR
To	No entry	No entry

11. Choose *Confirm*.

Defining Rows

12. To define the third row, on the *Report Painter: Create Report* screen, double click on *Row 3*.

13. In the *Select element type* dialog box, select *Characteristics*, then choose  *Choose*.

14. To create the third row, enter the following data in the *Selected characteristics* field:

Field	Europe	North America
Cost element	No entry	No entry
 SET or Hierarchy Node ON/OFF	Select	Select
From	OAS_P_IMP	OASC_P_IMP
To	No entry	No entry

15. Choose *Confirm*.

16. Remain on this screen.

Expanding Rows

Use


In this step, you expand the row to display the subtotal for each row of the report (for example individual cost elements in a group).

Procedure

1. On the *Report Painter: Create Report* screen, position the cursor on the first row (*Wages*) and choose *Edit → Rows → Explode*.

In the *Expand characteristics* dialog box, the system presents the following choices:

Radio button	Description
Expand	Displays subtotals and cost elements
Single values	Displays only cost elements
Do not expand	Displays only the total of the selected group

2. To display the cost element details with the total, select *Expand*.
3. Choose .

On the left, a formatting character (*) indicates the row that has been processed. The system displays the cost elements in report execution, rather than in the report definition.

4. In the following step, you expand the other two rows. Repeat steps 1 to 3 for the rows *Salaries* and *Other Personal Costs*.
5. Remain on this screen.


Defining Totals Rows

Defining Totals Rows

Use

In this step, you define a totals row to add the first three rows.

Procedure

1. On the *Report Painter: Create Report* screen, double click on *Row 4*.
2. In the *Select element type* dialog box, select *Formula*.
3. Choose .

The *Report Painter: Change/Enter Formula* dialog box appears. The *Formula components* section shows the rows that you defined. You use the editor as you would use a calculator.

4. To select the first row, choose *Y001*.

The system shows *Y001* in the first row of the formula editor.

5. Choose the "+" character on the calculator.

The plus sign is shown in the formula.

6. To select the second row, choose *Y002*.

Y002 is shown in the formula.

7. Choose the "+" character on the calculator.

The plus sign is shown in the formula.


8. To select the third row, choose *Y003*.

Y003 is shown in the formula. The formula is now complete: $Y001 + Y002 + Y003$ (Wages + Salaries + Other Personal Costs = Personal Expenditure).

9. To end formula processing, choose .

10. In the *Text maintenance* dialog box, enter the following data:

Field	Europe	North America
Short	PersExp	PersExp
Medium	Personal expenditure	Personal expenditure
Long	Personal expenditure	Personal expenditure

11. To end definition of the row structure, choose .

12. Remain on this screen.



Defining Columns to Display Cumulative Actual Costs

Use

In this step, you define the column structure of the report. Firstly you define the first column for cumulative actual costs.

Procedure

1. To create the column for the actual data, on the *Report Painter: Create Report* screen, double click on *Column 1*.

The *Select element type* dialog box appears. You can choose between *Key figure with characteristics* and *Predefined key figure*. To make report definition easier, SAP provides various predefined columns (for example total planned costs, total actual costs).
2. Select *Predefined key figure*.
3. Choose .
4. In the *Choose predefined column* dialog box, choose *Cum. act. costs for curr. yr*.
5. Choose .
- The *Element definition: Cum. act. costs for curr. yr* dialog box appears. The default values for column characteristics are shown.
6. To accept the default characteristics (*fiscal year, period, value type, version*) and their default values, choose *Confirm*.

The system creates the column for cumulative actual data.
7. Remain on this screen.

Defining Cells

Defining Cells

Use

In this step, you define cells in column 1. You use these cells later for calculations in column 2.

Procedure

1. To define a cell in column 1, on the *Report Painter: Create Report* screen, double click on the cumulative actual costs for the row *Wages*.

This selects the *Cumulative actual wages* key figure for cell processing. A checkmark appears at the start of the row.


2. Repeat steps 1 to -3 for the rows *Salaries* and *Other Personal Costs*.
3. Remain on this screen.

Defining Columns to Display Percentages of Total Actual Costs

Use

If you defined the cells in the first column, you now define the column to display the percentage of total actual costs.

Procedure

1. To create this column, on the *Report Painter: Create Report* screen, double click on *Column 2*.
2. In the *Select element type* dialog box, select *Formula*, then choose .


The *Enter Formula* dialog box appears. This dialog box contains formula components such as column 1 (X001) and the cells that you defined in previous steps (Z001, Z002, Z003).




Note that column names always begin with 'X' and cell names with 'Z'.

3. Using the calculator on the right, simply click on the formula components and enter the following formula:

$$(X001 / (Z001 + Z002 + Z003)) * 100$$

4. To end formula processing, choose .
5. In the *Text maintenance* dialog box, enter the following data:

Field	Europe	North America
Short	%TtlActCst	%TtlActCst
Medium	%Total Actual Costs	%Total Actual Costs
Long	% Total Actual Costs	%Total Actual Costs

6. To transfer the short text to the fields for medium and long texts, choose *Copy short text*.
7. Choose .
- The system creates the new column for the percentage of total actual costs and shows it on the report layout screen.
8. Remain on this screen.

Defining Columns to Display Cumulative Planned Costs


Defining Columns to Display Cumulative Planned Costs

Use

In this step, you create a third column for planned costs.

Procedure

1. To create the column for cumulative planned costs, on the *Report Painter: Create Report* screen, double click on *Column 3*.

In the *Select element type* dialog box, you choose between *Key figure with characteristics*, *Predefined key figure* and *Formula*. To make it easier to create reports, SAP provides various predefined columns (for example total planned costs, total actual costs).
2. Select *Predefined key figure* and choose .
3. In the *Choose predefined column* dialog box, choose *Cum. planned. costs for curr. yr.*

The *Element definition: Cum. planned costs for curr. yr* screen appears, with a list of the characteristics selected for this column. Experienced users can change this list to enhance the available functions.
4. Accept the default selection (*fiscal year, period, value type, version*) and the default characteristic values and choose *Confirm*.
5. The system creates the new column and shows it on the report layout screen.
6. Remain on this screen.

Defining Cells

Use

In this step, you define cells in column 3. You use these cells later for calculations in column 4.

Procedure

1. To define a cell in column 3, on the *Report Painter: Create Report* screen, double click on the cumulative planned costs for the row *Wages*.

This selects the *Cumulative planned wages* key figure for cell processing.

2. Repeat step 1 for the rows *Salaries* and *Other Personal Costs*.
3. Remain on this screen.

Defining Columns to Display Percentages of Total Planned Costs

Defining Columns to Display Percentages of Total Planned Costs

Use

If you defined the cells in the third column, you now define the fourth column, which displays the percentage of total planned costs.

Procedure


1. To create this column, on the *Report Painter: Create Report* screen, double click on *Column 4*.

In the *Select element type* dialog box, you choose between *Key figure with characteristics*, *Predefined key figure* and *Formula*.

2. Select *Formula*, then choose .

The *Enter formula* dialog box contains the columns and cells defined in previous steps.




Note that column names always begin with 'X' and cell names with 'Z'. You cannot show all formula components on the current screen. You can use  to scroll through the list.

The following formula components are available:

- X001 for cumulative actual costs
 - X002 for the percentage of total actual costs
 - X003 for cumulative planned costs
 - Z001 for cumulative actual wages (cell processing)
 - Z003 for cumulative planned wages (cell processing)
 - Z001 for cumulative actual salaries (cell processing)
 - Z004 for cumulative planned salaries (cell processing)
 - Z005 for cumulative other actual personal costs (cell processing)
 - Z006 for cumulative other planned personal costs (cell processing)
3. Using the calculator on the right, click on the formula components to enter the following formula:


$$(X003 / (Z002 + Z004 + Z006)) * 100$$

4. To end formula processing, choose .
5. In the *Text maintenance* dialog box, enter the following data:

Field	Europe	North America
Short	% Ttl Plan	% Ttl Plan
Medium	% Total Planned Costs	% Total Planned Costs

Defining Columns to Display Percentages of Total Planned Costs

Long	% Total Planned Costs	% Total Planned Costs
------	-----------------------	-----------------------

6. To transfer the short text to the fields for medium and long texts, choose *Copy short text*.
7. Choose .

The system creates the new column for the percentage of total planned costs and shows it on the report layout screen.

8. Remain on this screen.


Defining Rows for the Employees Statistical Key Figure

Defining Rows for the *Employees* Statistical Key Figure

Use

In this step, you define a row for the *Employees* statistical key figure. For this purpose, you define a new page.

Procedure

1. On the *Report Painter: Create Report* screen, choose *Edit* → *Sections* → *New sections*.
2. As this page contains values from statistical key figures, select *Section with characteristics and key figures* and choose .


A screen appears that is ready for input. You can define a form here.

3. Double-click on the row header field.
4. In the *Report Painter: Create Report* dialog box, enter the following data:



Field	Europe	North America
Short	StatKeyFig	StatKeyFig
Medium	Stat. Key Figure	Stat. Key Figure
Long	Statistical Key Figure	Statistical Key Figure

5. Choose .

You now define the first row.

6. Double click on the first point under the row header.
7. In the *Select element type* dialog box, choose .

In the *Element definition* dialog box, you enter the characteristics that are to be used in the rows.

8. In the left work area, select the row *Cost element* and choose .
9. In the right work area, select *Stat. key fig.* and choose .
10. Enter the following data:

Field	Europe	North America
From	9100 (Employees)	9100 (Employees)


11. Choose *Confirm*.
12. Choose *Edit* → *Elements* → *Change text*.
13. In the *Text maintenance* dialog box, enter the following data:

Field	Europe	North America
Short	Employees	Employees

14. Choose *Copy Short Text*.

The short text is transferred to the fields for the medium and long texts.

Defining Rows for the Employees Statistical Key Figure

15. Choose .

This completes definition of the new rows.

16. Remain on this screen.


Defining a Column for "Actual Employees"

Defining a Column for "Actual Employees"


Use

In this step, you define a column for actual statistical key figures.


Procedure

1. To create a column for the actual number of employees, on the *Report Painter: Create Report* screen, double-click on the point to the right of the row header.
2. In the *Select element type* dialog box, select *Predefined key figure*.
3. Choose .


A list of predefined columns appears.

4. In the *Select Predefined Column* dialog box, select *Cumulative stat. key figs* at the bottom of the list. Use the scroll bar at the right of the dialog box to scroll down the list.
5. Choose .

The *Element definition: Cumulative stat. key figs* dialog box proposes characteristics and default values.

6. To change the column header, choose .
7. Enter the following data:

Field	Europe	North America
Short	CumActKey	CumActKey


8. Choose *Copy Short Text*.
The short text is transferred to the fields for the medium and long texts.
9. Choose .
10. Choose *Confirm*.
The system creates the new column for the actual quantity and shows it on the screen.
11. Remain on this screen.

Defining a Column for "Planned Employees"

Use

In this step, you define a column for planned statistical key figures.

Procedure


1. To create a column for the planned number of employees, on the *Report Painter: Create Report* screen, double-click on the point to the right of the row header.
2. In the *Select element type* dialog box, select *Predefined key figure*, then choose .
3. In the *Choose predefined column* dialog box, select *Plan. stat.key figures cum.*



This appears at the end of the list. Use the scroll bar at the right of the dialog box to scroll down the list.

4. Choose .


In the *Element definition: Plan stat.key figures cum.* dialog box, you can select additional characteristics.

5. To change the column header, choose .
6. Enter the following data:

Field	Europe	North America
Short	CumPlanKey	CumPlanKey

7. Choose *Copy Short Text*.

The short text is transferred to the fields for the medium and long texts.

8. Choose .
9. Choose *Confirm*.

The system creates the new column for the planned quantity and shows it on the screen.

10. Remain on this screen.

Defining Cells

Defining Cells

Use

In this step, you define cells in the defined columns. You use these cells to calculate key figures (expenditure per employee).

Procedure

1. To define a cell in *column 1*, on the *Report Painter: Create Report* screen, double-click on the cumulative actual value for employees.

This selects the *Cumulative statistical key figure* for cell processing.


2. Repeat step 1 for the second column, which contains the cumulative planned value for employees.
3. Remain on this screen.

Defining Rows for Personnel Expenses per Employee


Use

In this step, you define a statistical key figure for the personnel expenditure per employee. To do this, you define a new section.


Procedure

1. Choose *Edit* → *Sections* → *New section*.
2. In the *New report section* dialog box, select *Section with calculated key figures*.
3. Choose .
4. On the *Report Painter: Create report* screen, double-click on the row header field.
5. In the *Report Painter: Create Report* dialog box, enter the following data:

Field	Europe	North America
Short	Key figure	Key figure

6. Choose *Copy Short Text*.
7. Choose .
- You now define the first row.
8. Double click on the first point under the row header.
9. In the *Text maintenance* dialog box, enter the following data:

Field	Europe	North America
Short	Cst/Employ	Cst/Employ
Medium	Costs/Employees	Costs/Employees
Long	Costs/Employees	Costs/Employees

10. Choose .
- The system generates the row. In the following step, you define the columns.
11. Remain on this screen.

Defining a Column to Display Actual Personnel Expenses per Employee

Defining a Column to Display Actual Personnel Expenses per Employee


Use


In this step, you define a column for actual personnel expenditure per employee.

Procedure

1. To create the first column, on the *Report Painter: Create Report* screen, double click on the points to the right of the row header.
2. In the *Text maintenance* dialog box, enter the following data:


Field	Europe	North America
Short	Act	Act

3. Choose *Copy Short Text*.
 4. Choose .
 5. To complete definition of the column, double-click on the field under the column header (XXX.XXX.XXX).
 6. The *Enter Formula* dialog box appears.
 7. Enter the following formula:

$$(Z001 + Z003 + Z005) / Z007$$
 8. Choose .
- The system generates the column for the actual personnel expenses per employee.
9. Repeat steps 1 - 6 to define the column for planned personnel expenses per employee. Choose the planned data instead of the actual data.
 10. In the *Text maintenance* dialog box, enter the following data:

Field	Europe	North America
Short	Plan	Plan

11. In the *Enter formula* dialog box, enter the following formula:


$$(Z002 + Z004 + Z006) / Z008.$$
 12. Choose .
- The system leaves formula editor and goes back to the report layout screen.
13. Remain on this screen.

Defining Additional Selection Criteria

Use




In this procedure, you define additional selection criteria.

Procedure

1. On the *Report Painter: Create Report* screen, choose *Edit* → *Gen. data selection*.
2. In the *Element definition: General data selection* dialog box, select the following characteristics: *CO area*, *Cost center*.
3. Choose .



You now enter values for the selected characteristics. You can use fixed values or variables. Variables can be changed interactively during report execution. In this scenario, you use variables.

4. In the *CO area* row, select  (*Variable ON/OFF*).
5. In the *From* column, enter **1CKOKRE** or choose the variable using the F4 input help for this field.
6. In the *Cost center* row, select  (*Set*) and  (*Variable ON/OFF*).
7. In the *From* column, enter **1CKOSET** or choose this variable using the F4 input help for this field.
8. Choose *Confirm*.
This completes the general data selection.
9. Remain on this screen.


Checking and Saving Reports

Checking and Saving Reports

Use

In this step, you check and save the report.


Procedure

1. On the *Report Painter: Create Report* screen, choose .

The system confirms that no errors were found.



If the "Report IDE IDES-XX is not available" appears, choose *ENTER*.



2. Choose .
3. Remain on this screen.

Executing Reports




Use

If you defined and saved the report, you can execute it directly from the report definition screen.

Procedure

1. On the *Report Painter: Create Report* screen, choose .
2. In the *Execute Report* dialog box, choose *Yes*.
3. In the *Insert report in report group* dialog box, enter a new report group IDXX (XX stands for your initials or any two-digit abbreviation) and choose .
4. In the *Create report group* dialog box, choose *Yes*.
5. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
Period	001	001
Plan version	0	0
Cost center group	H2000	H3000

6. Choose .
- The system outputs the report that you defined.
7. Choose  until the overview tree appears.
8. In the dialog box, choose *Yes* and .

Using Threshold Values in Cost Center Accounting

Using Threshold Values in Cost Center Accounting

Purpose

Managerial accounting reporting normally includes cumulative totals, statistical key figures or variances calculated for the reporting period. It is very useful to be able to determine acceptable or unacceptable limits and to highlight them when you display the report. You can define such limits in Cost Center Accounting.

This process demonstrates how to identify reporting conditions or threshold values, and how to display and check the results.

You can find more information about this process under [i](#) [Page 193]

Process Flow

You can find the data for this process under [?](#) [Page 194]

1. [Executing Threshold Value Reports for Cost Centers](#) [Page 195]
2. [Changing Threshold Values](#) [Page 196]
3. [Sending Reports to Other Users](#) [Page 197]
4. [Displaying Reports in the Inbox](#) [Page 198]

Additional Process Information

For standard reports, it is assumed that the person responsible for Cost Center Accounting reports defines the threshold value conditions. It is assumed also that, although the end user is in a position to change threshold value conditions interactively when executing the report, he cannot save the changes, because this would affect all other users of the report. Therefore, you can change threshold value conditions in all standard reports, but you cannot save the changes each time you run the report.

You use a special report layout to define the report in this example (Library 1VK; Report ZSIP-002). This layout allows you to change the report settings (for example, the threshold value conditions). You use the layout Z-BTC2 for this demonstration. For more information on displaying the parameters for the layout, see [Displaying Layout Parameters \[Ext.\]](#).

Data Used During This Process

Data Used During This Process

Field	Europe	North America
Cost center group	H1420	H3120
Fiscal year	2000	2000
From period	1	1
To period	1	1
Plan version	0	0

Executing Threshold Value Reports for Cost Centers


1. Call up the transaction as follows:

Menu Path	<i>Information Systems → Ad Hoc Reports → Report Painter → Report Writer → Report → Display</i>
Transaction Code	GR33

2. Enter the following data:


Field	Europe	North America
Library	1VK	1VK
Report	ZSIP-002	ZSIP-002

3. Choose *Report* → *Execute*.

4. Choose .

5. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	2000	2000
From period	1	1
To period	12	12
Plan version	0	0
Cost center group	H1420	H3120

6. Choose .

7. In the *Select Extracts* dialog box, choose *New selection*.

8. Choose  *Cost ctr: Act/Pl./Var*.





Note that the *Cost Ctr: Act/Pl./Var* screen highlights several report rows. The highlighted report rows are the product of the threshold values defined for this report.

9. Remain on this screen.

Changing Threshold Value Conditions

Changing Threshold Value Conditions

1. On the *Cost Ctr:Act/Pl./Var* screen, choose *Edit* → *Threshold value...*
2. If the *Threshold value...* menu option is not displayed, choose *Settings* → *Options*, and select *Expert mode* in the *General settings* section.
3. Choose .
4. Select *Real postings* and choose .

The *Maintain Threshold Value Condition for Section 001* dialog box displays the following information: The current condition highlights the percentage variance (*ref. column*) that is greater (>) than x % (*threshold value*). Thus you can highlight rows with a variance greater than x % (for example, if the actual data is more than x % higher than the plan data). The dialog box also informs you how many rows meet the condition.

5. Enter the following data:



Field	Data
Active	Select
Condition	>
Threshold value	100
Ref.column	1



Note that, in the *Extras* area, you can determine how the system reacts to the condition. In this example, the variance represents a problem and therefore appears in green.

6. Select *Highlight selected rows (green)*.

If you want to define a second condition for the report, choose *Further condition* and define the parameters for this selection. For this example, you define no further conditions.

7. To close the dialog box, choose .
8. Choose .




Do not save the changes to this report.



To save the threshold value, choose *Settings* → *Save Settings*.

9. Remain on this screen.

Sending Reports to Other Users

1. On the *Cost Ctr:Act/Pl./Var* screen, choose .
2. Enter the following data:

Field	Data
Description	Any entry
Password	No entry

3. Choose .
4. Choose .


If you are asked whether you want to save the selected data, choose *Yes*.

On the *Send with Note* screen, you see the report title, a section for notes and a section where you can enter the recipient of the report.

5. In the *Note for recipient* section, enter the following text: "Please explain the exceptions highlighted in green." Do not change the rest of the note section.




To attach documents or spreadsheets to the message, choose *Document* → *Create attachment*.


6. Under *Recipient* enter your own user ID, so that you can send this message and view it yourself. Select . The report is sent as an express document.



If you send an express document, when the recipient chooses *Inbox*, he is informed that there are unread documents in his inbox. If you do not flag the document as an express document, the document is still sent immediately, but the recipient is not informed of the document.

7. Choose .

In the status bar, you receive confirmation that the document was sent.

8. Choose .
9. Remain in the *Express information* dialog box.

Displaying Reports in the Inbox

Displaying Reports in the Inbox


1. In the *Express information* dialog box, choose *Inbox*.

You received this message because you sent the report as an express document.

2. On the *Business Workplace for X* screen, double-click on the message that you created.

The message should be at the top of the list.

The system shows the text that you entered in the *Note* section when you prepared the message.

3. Choose .

4. On the *Display Document:Cost Ctr:Act/Pl./Var* screen, choose *Document* → *Execute*.

5. The system outputs the report that you sent.

6. Goto the report  *Cost ctr:Act/Pl./Var*.





Note that you are in an interactive session. All the sort, summation and drilldown functions from the standard screen for report execution are available to the user. The user can change the threshold value conditions as well. You can drilldown to the transactions to confirm the causes of the variance.

7. To return to the *Cost ctr:Act/Pl./Var* screen, choose .

8. In the dialog box, choose *Yes*.

9. To reply to the sender of the message, chose *Reply* or *Reply with Reference*.

10. Choose  and  until the overview tree appears.

Overhead Cost Orders (CO-OPA)

Master Data

[Funds Commitment With Internal Orders \[Page 215\]](#)

Planning

[Plan-Integrated Internal Orders \[Page 228\]](#)

[Internal Orders with Easy Cost Planning and Execution Services \[Page 207\]](#)

Budgeting

[Budget Management on Internal Orders \[Page 240\]](#)

[Active Availability Control for Internal Orders \[Page 248\]](#)

Business-Transaction Based Postings

[Creating and Analyzing Commitments for Internal Orders \[Page 261\]](#)

Period-End Closing

[Quantity-Based Overheads \[Page 275\]](#)

[Order Settlement to Profitability Analysis and Amount Settlement \[Page 282\]](#)

[Hierarchical Order Settlement \[Page 290\]](#)

[Order Settlement with Source Assignment \[Page 297\]](#)

[Value-Based Overheads \(Fixed and Variable\) \[Page 304\]](#)

Aktive Verfügbarkeitskontrolle auf einer Kostenstelle

Aktive Verfügbarkeitskontrolle auf einer Kostenstelle

Einsatzmöglichkeiten

In diesem Beispiel sehen Sie wie die aktive Verfügbarkeitskontrolle auf eine Kostenstelle unter Hilfe eines Workaround eingerichtet wird.

Voraussetzungen

Die Substitution zieht nicht bei maschinellen Verrechnungen.

Ablauf

1. Budgetprofil anzeigen/anlegen
2. Toleranzgrenzen anzeigen/festlegen
3. Auftragsart anzeigen/anlegen
4. Anzeigen/anlegen eines Innenauftrags
5. Budget anzeigen/festlegen
6. Verbindung von Innenauftrag und Kostenstelle durch Einrichten einer Substitution.
7. Anlegen einer Bestellung innerhalb des Budget.
8. Anlegen einer Bestellung außerhalb des Budget.
9. Bericht aufrufen IST / Budget.

Anzeigen / anlegen eines Innenauftrags

Vorgehensweise

1. Rufen Sie die Transaktion folgendermaßen auf:

Menüpfad	<i>Controlling / Innenauftrag / Stammdaten / Order Manager</i>
Transaktionscode	KO04

2. In dem Bild **Order Manager** wählen Sie aus dem Bereich **Suche nach** den Eintrag **Auftrag** mit einem Doppelklick aus.
3. Nehmen Sie folgende Eingaben in dem Reiter **Suche über Kostenrechnungskreis/Verarbeitungsgruppe** vor:

Feld	Daten
Kostenrechnungskreis	2000
Auftrag	701824

4. Betätigen Sie das ICON ENTER.
5. Markieren Sie den Auftrag und betätigen Sie das ICON ENTER.
6. Wählen Sie aus Ihrem persönlichen Arbeitsvorrat den Auftrag 701824 mit einem Doppelklick aus.

Sie sehen nun unter dem Reiter **Zuordnung** welche Stammdaten zu diesem Auftrag getroffen wurden.
7. Wählen Sie zurück, bis Sie auf den Übersichtsbaum gelangen.

Auftragsart anzeigen/anlegen

Auftragsart anzeigen/anlegen

Verwendung

Diese Zusatzinformationen richtet sich an IDES-Benutzer mit Vorkenntnissen im Customizing der Budgetierung und Verfügbarkeitskontrolle. Zielsetzung dieser Erläuterung ist es, aus dem Blickwinkel des Customizing, der **Auftragsart** das richtige **Budgetprofil** zuzuordnen.

Über die Auftragsart werden Parameter festgelegt, die die Durchführung des Auftrags beeinflussen.

Für dies Beispiel ist hier das Budgetprofil (Budgetprofil 4000) eingetragen.

Vorgehensweise

1. Wählen Sie *System* → *Erzeugen Modus*.
2. Wählen Sie im Bild **SAP R/3 Werkzeuge** → *Business Engineer* → *Customizing*. Falls das Dialogfenster **Erste Schritte im Customizing** erscheint, wählen Sie *Weiter*.
3. Wählen Sie im Bild **Customizing** Einführungsprojekte → SAP Refer.-IMG anzeigen.
4. Verzweigen Sie im Bild **Struktur anzeigen: SAP Referenz-IMG** in Controlling → Innenaufträge → Auftragsstammdaten → **Auftragsarten definieren**.
5. Wählen Sie im Bild **Sicht „Auftragsarten“ ändern: Übersicht** den Eintrag *ZEPG Innenauftrag-EPG* aus. >*Detailsicht*

Falls Sie den Eintrag nicht sehen, betätigen Sie den Button *Positionieren* . Wählen Sie im Bild **Anderer Eintrag** die Auftragsart *ZEPG*.

Sie sehen in dem Bild **Sicht „Auftragsarten“ ändern: Detail** die allgemeinen Parameter die für diese Auftragsart gepflegt sind.

Für dies Beispiel muß hier das Budgetprofil (Budgetprofil 4000) eingetragen.

6. Schließen Sie diesen Modus und kehren Sie dadurch zum Modus mit dem Bild **SAP EASY ACCESS** zurück.

Falls das Bild **Pflege beenden** mit dem Satz **Daten wurden verändert Änderung vorher sichern?** eingeblendet wird.
Wählen Sie den Button **NEIN!**

Toleranzgrenzen anzeigen/anlegen

Verwendung

Diese Zusatzinformationen richtet sich an IDES-Benutzer mit Vorkenntnissen im Customizing der Budgetierung und Verfügbarkeitskontrolle. Zielsetzung dieser Erläuterung ist es, aus dem Blickwinkel des Customizing die Auswahl der richtigen [Toleranzgrenzen für Verfügbarkeitskontrolle](#)

dem Budgetprofil zuzuordnen.

Die Verfügbarkeitskontrolle kann rechtzeitig eine zu hohe Verfügung auf einem Auftrag erkennen und verschiedene Aktionen auslösen.

Sie stellen die Verfügbarkeitskontrolle jeweils für ein Budgetprofil ein. Sie können für ein Budgetprofil in einem Kostenrechnungskreis pro Vorgangsguppe eine oder mehrere Toleranzgrenzen hinterlegen.

Wird eine Toleranzgrenze erreicht, so löst das SAP-System die von Ihnen ausgewählte Aktion aus (Warnung, Warnung mit Mail an den Budgetverantwortlichen, Fehlermeldung).

Vorgehensweise

7. Wählen Sie *System* → *Erzeugen Modus*.
8. Wählen Sie im Bild **SAP R/3 Werkzeuge** → *Business Engineer* → *Customizing*. Falls das Dialogfenster **Erste Schritte im Customizing** erscheint, wählen Sie *Weiter*.
9. Wählen Sie im Bild **Customizing** Einführungsprojekte → SAP Refer.-IMG anzeigen.
10. Verzweigen Sie im Bild **Struktur anzeigen: SAP Referenz-IMG** in Controlling → Innenaufträge → Budgetierung und Verfügbarkeitskontrolle → [Toleranzgrenzen für Verfügbarkeitskontrolle](#) .

Die Verfügbarkeitskontrolle kann rechtzeitig eine zu hohe Verfügung auf einem Auftrag erkennen und verschiedene Aktionen auslösen.

Sie stellen die Verfügbarkeitskontrolle jeweils für ein Budgetprofil ein. Sie können für ein Budgetprofil in einem Kostenrechnungskreis pro Vorgangsguppe eine oder mehrere Toleranzgrenzen hinterlegen.

Wird eine Toleranzgrenze erreicht, so löst das SAP-System die von Ihnen ausgewählte Aktion aus (Warnung, Warnung mit Mail an den Budgetverantwortlichen, Fehlermeldung).

In unserem Beispiel ist die Toleranzgrenze für den KKRS 2000 und dem Budgetprofil 4000 folgendermaßen eingestellt. Das bei einem Ausschöpfungsgrad von 100% des Budgets eine Fehlermeldung generiert wird und der Vorgang abgebrochen werden muß.

11. Schließen Sie diesen Modus und kehren Sie dadurch zum Modus mit dem Bild **SAP EASY ACCESS** zurück.

Falls das Bild **Pflege beenden** mit dem Satz **Daten wurden verändert Änderung vorher sichern?** eingeblendet wird.

Toleranzgrenzen anzeigen/anlegen

Wählen Sie den Button **NEIN!**

Budgetprofil anzeigen/anlegen

Verwendung

Diese Zusatzinformationen richtet sich an IDES-Benutzer mit Vorkenntnissen im Customizing der Budgetierung und Verfügbarkeitskontrolle. Zielsetzung dieser Erläuterung ist es, aus dem Blickwinkel des Customizing die Auswahl des richtigen Budgetprofils für die jeweilige Auftragsart darzustellen.

Das Budgetprofil wird über die Auftragsart dem jeweiligen Auftrag zugeordnet.

Um sich das zugehörige Customizing in einem Alternativmodus anzusehen, wählen Sie:

Vorgehensweise

1. Wählen Sie *System* → *Erzeugen Modus*.
2. Wählen Sie im Bild **SAP R/3 Werkzeuge** → *Business Engineer* → *Customizing*. Falls das Dialogfenster **Erste Schritte im Customizing** erscheint, wählen Sie *Weiter*.
3. Wählen Sie im Bild **Customizing** Einführungsprojekte → SAP Refer.-IMG anzeigen.
4. Verzweigen Sie im Bild **Struktur anzeigen: SAP Referenz-IMG** in Controlling → Innenaufträge → Budgetierung und Verfügbarkeitskontrolle → Budgetprofile pflegen → wählen Sie im Bild **Aktion Auswählen Budgetprofil CO-Aufträge** aus. Rufen Sie die Transaktion folgendermaßen auf: Transaktionscode: OKOB
5. Wählen Sie im Bild **Sicht „Budgetprofil CO-Aufträge“ ändern: Übersicht** den Eintrag *4000 Budgetprofil für EBP* aus. >*Detailsicht*

Das Budgetprofil/Planungsprofil faßt die Steuerungsparameter für die Planung bzw. Budgetierung zusammen.

In dem Reiter *Zeithorizont* werden die Werte gepflegt, wieviel Jahre in die Vergangenheit wie auch in die Zukunft budgetiert werden soll. Auch wird hier festgelegt ob hier auf Gesamt und oder auf Jahreswerte budgetiert werden soll.

Im Reiter Verfügbarkeitskontrolle wird die Aktivierungsart hinterlegt sowie ob gegen das Gesamt- oder Jahresbudget geprüft wird.

6. Schließen Sie diesen Modus und kehren Sie dadurch zum Modus mit dem Bild **SAP EASY ACCESS** zurück.
7. Falls das Bild **Pflege beenden** mit dem Satz **Daten wurden verändert Änderung vorher sichern?** eingeblendet wird. Wählen Sie den Button **NEIN!**

Zusatzinformationen zu diesem Beispiel

Zusatzinformationen zu diesem Beispiel

Das Management der IDES AG hat bis jetzt ein Kostenstellenetat auf die Kostenstelle vergeben. Dies hat aber leider zur Folge, dass bei Buchungen auf die Kostenstelle keine Etatüberschreitungen angezeigt werden.

Nun will das Management eine aktive Verfügbarkeitskontrolle bei Buchungen auf die Kostenstelle einrichten. Um dies zu gewährleisten behilft man sich einem Workaround, der sich wie folgt darstellt.

Im SAP-System gibt es die aktive Verfügbarkeitskontrolle nur für einzelne Maßnahmen, also für Aufträge und PSP-Elemente. Wünschen Sie auch eine Verfügbarkeitskontrolle bei Buchungen auf Kostenstellen, so können Sie für primäre Buchungen folgende Umgehungs-lösung verwenden:

Legen Sie für eine Kostenstelle bzw. Kostenstellengruppe einen statistischen Auftrag an, und erfassen Sie den Kostenstellenetat als Budget auf diesem Auftrag. Aktivieren Sie dann die Verfügbarkeitskontrolle für den Auftrag. Mittels einer kundendefinierten Substitution im CO (Transaktion OKC9) können Sie erreichen, daß der statistische Auftrag automatisch mitbebu-cht wird, wenn eine manuelle Buchung auf eine der Kostenstellen erfolgt. Bei der Buchung wird das Budget des statistischen Auftrags geprüft. Wird das Budget überschritten, erscheint eine entsprechende Meldung.

Internal Order Using Easy Cost Planning and Execution Services

Purpose

Your company wishes to implement new software. You use an internal order to monitor the costs. For simple and efficient cost planning you are using the Easy Cost Planning costing method. Your company has already implemented several projects of this kind, and consequently you are able to refer back to a standard project for the planning structure and a planning form for the calculation of the costs. As the implementation progresses you use the Execution Services direct to cost various subsequent processes, such as purchase requisitions.

You can find a detailed description of the costing methods Easy Cost Planning and Execution Services in the standard SAP documentation under *Accounting → Controlling → Product Cost Controlling → Product Cost Planning*.

[Easy Cost Planning and Execution Services \[Ext.\]](#)

Process Flow

You can find the data for this process under [\[?\] \[Page 208\]](#).

1. Using the Order Manager you create an internal order and plan the costs.
[Creating an Order and Planning Costs \[Page 209\]](#)
2. You submit your planning for approval, and release the internal order for implementation.
[Dispatching the Order for Approval and Release \[Page 211\]](#)
3. In the course of this actual costs are incurred which you post using the Execution Services. In this example these are:
 - Activity allocation for the internal personnel hours worked
 - Goods issue for the office supplies taken from the warehouse
 - Purchase requisition for the software licenses

[Carrying out Execution Services \[Page 213\]](#)

You can find a description of how you create your own planning forms in the process [ad hoc cost estimate with Easy Cost Planning \[Ext.\]](#).

Data Used During This Process

Data Used During This Process

Field	Data	Description
Material	AM2-GT	Sapsota Fundrive
Plant	1000	Hamburg
Sales Organization	1000	Germany Frankfurt
Distribution Channel	12	Repeat buyer
Division	00	Cross-divisional
Operating concern	IDEA	Global IDES
Type of Profitability Analysis	Costing-based	
Profitability Reports	IDES-350	Results analysis

Creating the Internal Order with Order Manager and Planning Costs


Prerequisites

The planning form *Internal order* exists in the system.

Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders Master Data → Order Manager</i>
Transaction Code	KO04

2. If you are requested to *Set the controlling area* make the following entry and choose :

Field	Data
Controlling area	1000

3. Choose .

The dialog box *Create internal order* appears.

4. Enter the *Order type 0652*, then choose .
5. Enter the *Short text IT Implementation*.
6. On the *Assignments* tab page, enter the following data:

Field	Data
Company code	1000
Business area	1000
Plant	1000
Object class	Investment
Profit center	1400

6. Choose .


The dialog box *Create Cost Estimate* appears with the predefined costing variant *PC02*.

7. Choose  *Create cost estimate*.

The screen *Internal order: IT Implementation: Change: Easy Cost Planning* appears.

8. Choose *Choose planning form* in the work area.

The dialog box *Create cost estimate* appears.

9. Enter *Internal order* as the *Name*, and choose .

If there are several planning forms with this name, then select *Costing model IA001*.

10. Choose .

Creating the Internal Order with Order Manager and Planning Costs

The initial entry screen is displayed. *IT Implementation* is selected as the *Order type*.

11. Confirm this selection by choosing *Confirm*.

In the costing structure the nodes *IT: Concept*, *IT: Implementation* and *IT: Preparation* are inserted to structure your planning. In the following you create a separate cost estimate for each of these nodes:

12. Click on the node *IT: Concept*.


In the work area the planning form entry screen is displayed.

13. Enter the following data:

Field	Data
Working hours	100
Additional costs	13400

14. Choose *Confirm*.

Depending on the data you entered the system determines the costing items using the planning form and displays them in the costing structure.

If you would like an overview of the meaning of the symbol legends displayed in the costing structure, choose  in the application toolbar. If you want to see the aggregate costs, either change the column width as appropriate in the screen area *Costing structure*, or increase the screen area .

15. Proceed in the same way for the other nodes, making the following entries:

Node	Field	Data
IT: Implementation	Internal working hours.	130
	Number of licenses	50
IT: Preparation	Internal working hours	90

16. Choose *Confirm* in each case.

17. Choose .

You return to the Order Manager.

18. Choose .

19. Remain on this screen.

Result

You have created the internal order and planned the costs. You can now submit your planning for approval.

[Dispatching the Order for Approval and Release \[Page 211\]](#)

Dispatching the Order for Approval and Release

Use

Having planned the costs on the internal order, you want to present this information to the IT implementation budget manager for approval. To do this you can send the order for approval using *Services for object*. After the order has been approved you can release it.

Prerequisites

You have carried out cost planning using Easy Cost Planning and the internal order exists in the system.



Procedure

1. In the Order Manager click on the *Internal order* with the short text *IT Implementation* in the screen area *Personal worklist*.






If more than one order is displayed move the scroll bar until you can see the column *Short text* in order to find the correct one.

The order is displayed in the work area.

2. Choose  (*Service for object*) →  (*Send* → *Send object with note*).


The dialog box *Create document and send* appears. The key of your order is in the *Title*.


3. To enable the recipient to recognize what the document sent relates to, substitute the *Title* with *Internal order IT Implementation*.
4. You can create a note on the tab page *Document contents*.
5. In the tab page *Recipient*, enter the name you used to logon to the IDES system as *Recipient*. As a result you receive the document yourself and can follow how you would proceed in practice.
6. Select  (*Express mail*) in the same column.
7. Choose .
8. Choose .

The *Express information* dialog box appears.


9. Choose .

The screen *Display Document: Internal order IT implementation* appears.

10. Click on  in the lower part of the screen.



The system opens a new mode in which the internal order is displayed. When you choose , cost planning using Easy Cost Planning is displayed. The budget manager can view the planning, but is not able to make changes. However, the manager can create notes and send the internal order back the same way. Once the planning has been approved with any desired changes noted and incorporated, you can release the order:

Dispatching the Order for Approval and Release



11. Close the second (new) session.
12. In the first (old) session choose  in the screen *Display document: Internal order IT Implementation*.

The *Display Order: Master data* screen appears.

Releasing the Internal Order

13. Choose .
14. In the tab page *Control data* under *Status* choose  *Release*.

The order receives the *system status* REL (Released).

15. Choose .
16. Choose .

Result

The internal order is released and you can begin with the implementation. Use the Execution Services to post the actual costs.

[Carrying out Execution Services \[Page 213\]](#)

Carrying out Execution Services

Use

In the next step, you create actual costs for the costing items planned using Easy Cost Planning.

To make your work easier you trigger the required follow-up actions for the cost estimate via Execution Services direct. The system automatically selects the appropriate costing items with the required data. You normally only have to confirm the posting.

Prerequisites

You have carried out cost planning using Easy Cost Planning and released the internal order for the data to be posted.



Procedure

1. In the Order Manager click on the *Internal order* with the short text *IT Implementation* in the screen area *Personal worklist*.



If more than one order is displayed move the scroll bar until you can see the column *Short text* in order to find the correct one.

The order is displayed in the work area.

2. Choose .
3. Choose .

The screen *Internal order: IT Implementation: Change: Easy Cost Planning* appears.

4. Choose *Show Execution Services*

In the upper screen area you will see the checkbox *Execution Service*.



Carrying out Internal Activity Allocation

1. Click on the node *IT: Concept* in the costing structure.

In the lower part of the work area the *Item view* is shown.

2. Select the Execution Service *Internal activity allocation*.


The system selects all of the costing items of categories E (internal activity) and P (process costs manually), and displays them in the item area.

3. Choose .
4. Choose  *Post*.


Posting the goods issue

1. Select the Execution Service *Goods issue*.

The system selects the costing items of category M (material items).

2. To supplement the posting data, choose  in the item overview.
3. Click on the layout *Goods issue for reservation*.


Carrying out Execution Services

4. Enter *Storage location 0001* for the item.
5. Select the item and choose  Post.


Creating the Purchase Requisition

1. Click on the node *IT: Implementation* in the costing structure.
2. Select the Execution Service *Purchase requisition*.

The system selects the costing items with category V (variable item) and N (service).



3. To supplement the posting data, choose  in the item overview.
4. Click on the layout *Purchase requisition – variable item*.
5. Make the following entries for the item *License Costs*:


Field	Data
Plant	1300
Delivery date	14 days from today's date
Purchasing organization	1000
Material group	014
Purchasing group (PGr)	001

6. Select the item and choose  Post.

Result

The documents are posted.

1. To view the document overview of the respective services, select the required node and service and choose .
2. To update the display, choose .

Choose .

You return to the Order Manager. You do not need to save again. The system has already posted the documents.

Result

The activity allocation, the goods issue and the purchase requisition are posted and the actual costs or the commitment are updated on the internal order.

Internal Orders: Funds Commitment

Purpose

You use this function to enter expected costs or revenues, whereby you do not know which business transaction will trigger them (such as purchase orders or material reservations). This means that you can reserve parts of the budget well in advance.

You can assign the funds commitment on internal orders, cost centers or projects.

Previously there was only one way of reserving budget for future expenditure in Funds Management - this was funds reservation.

From Release 4.5A, the SAP System provides more ways of using budget already assigned for expenses that you are expecting.

- Funds reservation
- Funds precommitment
- Funds commitment

You can find more information about this process under [i](#) [Page 216].

Process Flow

You can find the data for this process under [?](#) [Page 218].

1. [Customizing Settings \[Page 219\]](#)
2. [Creating Funds Commitments as Commitment Values And The Budget Relationship \[Page 220\]](#)
3. [Displaying Funds Commitments In The Information System As Commitment Values \[Page 222\]](#)
4. [Manual Funds Usage To Reduce The Funds Commitment Amount \[Page 223\]](#)
5. [Reducing Funds Commitments Using Invoices \[Page 224\]](#)
6. [Evaluating Funds Commitment Documents In The Information System \[Page 226\]](#)
7. [Calling Up The Consumption History For Funds Commitments \[Page 227\]](#)

Additional Process Information

Additional Process Information

You use this function to enter expected costs or revenues, whereby you do not know which business transaction will trigger them (such as purchase orders or material reservations). This means that you can reserve parts of the budget well in advance.

You can assign the funds commitment on internal orders, cost centers or projects.

Previously there was only one way of reserving budget for future expenditure in Funds Management - this was funds reservation.

From Release 4.5A, the SAP System provides more ways of using budget already assigned for expenses that you are expecting.

- Funds reservation
- Funds precommitment
- Funds commitment

Funds reservations, funds precommitments and funds commitments create a set of documents. Funds precommitments can refer to funds reservations, and funds commitments can refer to funds precommitments or funds reservations. This link enables you to portray a reservation process of funds, where you can choose how many steps are to be in this process.

Funds reservation is the "weakest link" in this chain, and *Funds commitments* is the "strongest". The system converts the previous funds reservations into funds commitments to enable you to use all three steps from Release 4.5A.

Funds precommitment is the umbrella term for these new document types, as well as for the new funds lock and forecast revenue document types.

Funds lock enables you to lock the access to budget that has already been assigned.

You can use forecast revenue to include expected income and the related funds coming in.

Funds reposting

This enables you to repost allotted funds from one FM account assignment to another. Funds reposting is the same as payment reposting that was in use up until now.

Reduction of funds precommitments

Reservations, precommitments and commitments of funds, and forecast revenues are reduced by FI and purchasing documents, and if appropriate, by funds precommitments. The following business transactions are supported:

- FI G/L account postings (and down payments, and down payment requests)
- Purchase requisition, purchase order
- Funds precommitment, funds commitment

Integration

A funds commitment that has been assigned to a WBS element, a network or an overhead cost order is included in the active availability control of the budget. The funds commitment checks whether the available budget is still sufficient. The system takes into account defined tolerance limits under and above the budget for this.

Additional Process Information

The system displays the funds commitment as a commitment in the information system of the account assignment objects. For more information, see [Creating and Analyzing Commitments for Internal Orders \[Page 261\]](#)

Prerequisites

To process funds commitments, you need the corresponding authorizations (from authorization object K_KMOB_DCT) for each document type. From 4.5, another authorization object is available (F_FUNDSRES), which enables you to differentiate between company code, document category, document type, and activity.

Changing System Parameters in Customizing

To use the functions described above, you need to make the corresponding settings in customizing.

The standard system already contains the required settings. You need to define document type 11 for document category 050 (funds commitment), and for document category 002 (funds reposting). This is because old funds reservations are converted to funds commitments with document type 11, and payment repostings are converted to funds repostings with document type 11.

You can define document types for each document category. These document types have a control function, and can for example, specify the following:

- Which number range should be used
- How the fields are controlled in the document
- Which fields are transferred from reference documents
- How long the residence time for archiving should be
- Whether this type of document requires approval (workflow)
- Whether this type of document should only have negative amounts.

You need to specify a document type each time you enter a document. It is not possible to change the document type.

For more information, see the IMG for Funds Management in the following sections:

- Define Field Status Variant
- Assign Field Status Company Code
- Define Field Status Group
- Define Field Selection Box
- Assign Field Selection Box
- Define Reference Types
- Specify Field Selection for Reference Types
- Define Document Number Ranges
- Define Document Types

Data Used During This Process




Data Used During This Process

Field	Europe	North America
Controlling area	1000	2000
Order	100005	
Budget in the current year	10000	
Period from	Start of current period in the current year	
To period	End of current period in the current year	
Cost element group	OAS	
Fiscal year	2000	



Customizing Settings

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	KOAO;OKKP;OK60;SPRO

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Commitments and Funds Commitments*
4. Choose  next to *Activate Commitments Management*.
5. In the dialog box, select the *Activate commitments management in order types* action box and choose  *Choose*.



The *Change Order Types: Overview* screen appears. This shows that order type 0100 is activated for commitments management.

6. To return to the *Choose actions* dialog box, choose .
7. Select the *Activate commitments management in the controlling area* action box and choose  *Choose*.

The *Change "Basic Data": Overview* screen appears.

8. Select *Controlling area 1000 CO Europe* and then double-click on *"Activate components/control indicator"* with a double-click.


The *Change "Activate Components/Control Indicator": Detail* screen appears. This shows that the order management and commitment management are both active.

9. Choose  until the *Commitments and Funds commitments* nodes appear.
10. Choose  next to *Maintain Document Type For Funds Commitment*.


The *Change "Document Types Earmarked Funds": Overview* screen appears. This shows a row of document type categories, the document types assigned to you, and the document type description.

11. Select *Combination document category 50 with document type 11* and choose .

This provides you with the additional control, with number range assignment; the residence time for the documents, which indicates how long the period of time is before the documents are archived; the field status group, which defines the fields that require or can have entries; and the template type, which defines the fields that are copied from the document template.

12. Choose  until the *Commitments and Funds commitments* nodes appear.

This displays  next to *Define Number Ranges For Funds Commitment*.

13. Choose  until the overview tree appears.

Creating Funds Commitments as Commitment Values And The Budget Relationship

Creating Funds Commitments as Commitment Values And The Budget Relationship

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Budgeting → Original Budget → Display</i>
Transaction Code	KO23


2. If the *Set Controlling Area* dialog box appears, enter the following data, then choose :

Field	Europe	North America
Controlling area	1000	2000


3. Enter the following data:

Field	Europe	North America
Order	100005	

4. Choose .

5. Choose .

This shows that a budget of USD 10,000 has been provided for order 100005 for the current year.

6. Choose  until the overview tree appears.

7. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Actual Postings → Funds Commitment → Create</i>
Transaction Code	FMZ1

8. Enter the following data:

Field	Europe	North America
Document type	11	
Document date	Any date in the current year	
Posting date	Any date in the current year	
Company code	1000	
Currency / rate	EUR	


9. Choose .

10. Enter the following data:

Field	Europe	North America
Overall amount: First step	6.000	
Overall amount: Second step	7.000	


Creating Funds Commitments as Commitment Values And The Budget Relationship

G/L account	400000	
Order	100005	

11. Choose .


The *Create Funds Commitment* screen displays the following message: Item 001, order 100005, budget was exceeded in the current year. For more information, click on the message.

12. Choose  on the *Create Funds Commitment* screen, and change the amount in both rows to USD 4,800 so that the total amount is USD 9,600.


13. Choose .

The system displays a message informing you that the order budget is almost used up.

As the budget has been specified as USD 10,000 for the current year, you are still USD 400,00 under the budget with the funds commitment of USD 9,600.

14. Choose .

The system informs you that document 10 has been posted.

15. Choose  until the overview tree appears.

Displaying Funds Commitments In The Information System As Commitment Values and In Comparison To The Budget


Displaying Funds Commitments In The Information System As Commitment Values and In Comparison To The Budget

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Information System → Reports For Internal Orders → More Reports → List: Budget/Actual/Commitments</i>
Transaction Code	S_ALR_87013019


2. Enter the following data:

Field	Europe	North America
Controlling area	1000	Empty
Or value(s)	100005	

3. Choose .

4. Double click on the current year.

For order 10005, the budget value is USD 10,000 and the commitment is USD 9,600 from the posted funds commitment. This means that you have USD 9,600 assigned from the budget, and USD 400 are still available.

5. Choose  until the overview tree appears.

Confirm the dialog box with Yes.

Manual Funds Usage To Reduce The Funds Commitment Amount


Manual Funds Usage To Reduce The Funds Commitment Amount

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Actual Postings → Funds Commitment → Reduce</i>
Transaction Code	FMZ6


2. Enter the following data:

Field	Europe	North America
Document number	10	
Document item	001	
Document date	Any date in the current year	


3. Choose .

4. On the *Reduce Funds Commitment Manually* screen, enter the following data:

Field	Europe	North America
Reduction amount	1000	
Reduction text	Validation program	

5. Choose .

The system displays the following message: "Manual reduction no. 90010000X" saved. USD 1,000 have been assigned from the USD 10,000. You can display this using the information system as explained above.


6. Choose  until the overview tree appears.

Reducing Funds Commitments Using Invoices


Reducing Funds Commitments Using Invoices

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Financial Accounting → Vendors → Posting → Invoice</i>
Transaction Code	FB60;FB03

2. If the system requests the company code, then enter 1000 and choose .
3. Enter the following data:

Field	Europe	North America
Vendor	1000	

4. Choose .
5. Enter the following data:


Field	Europe	North America
Invoice date	Any date in the current year	
Posting date	Any date in the current year	

6. Choose .
7. Enter the following data:

Field	Europe	North America
Amount	3000	
Calculate tax	Select	
G/L account	400000	
Debit/credit indicator	Debit	
Document currency amount	3000	
Tax code	VN	
Order	100005	
Earmarked funds	10	
Document item earmarked funds	001	



8. Choose .

The system displays a message informing you that the document was posted with a number.

9. To display the document, choose *Document -> Display*.
10. Double-click on *Posting row with G/L account 400000*.
11. Choose  *More*.

On the *Account assignment block* screen, the document number for the funds commitment and the document item number are under "Earmarked funds".

Reducing Funds Commitments Using Invoices

12. Choose  and  until the overview tree appears.

Evaluating Funds Commitment Documents In The Information System

Evaluating Funds Commitment Documents In The Information System

1. Call up the transaction as follows:




Menu Path	<i>Accounting → Controlling → Internal Orders → Information System → Reports For Internal Orders → Line Items → Orders: Commitment Line Items</i>
Transaction Code	KOB2

2. The *Display Commitment Line Items for Orders: Initial Screen* appears.
3. Enter the following data:


Field	Europe	North America
Order	100005	
Expected debit date	01.01.current year	
To	31.12.current year	

4. Choose *Further selection criteria*.

The *Define more selection criteria* dialog box appears.

5. Choose *Documents/Objects → Reference document category* from the *More selection criteria* dialog box
6. Choose  *Adopt selected items* and enter „MIVO“ as the reference document category.
7. Choose .
8. To start the report, choose .

In the *Display Commitment Line Items for Orders* report, you can double-click on a row to go to the next detail level in the funds commitment posting.

9. Choose  until the overview tree appears.
10. In the dialog box, choose Yes.

Calling Up The Consumption History For Funds Commitments

Calling Up The Consumption History For Funds Commitments



Use


In each display, change or reduction function for funds commitment, and if you are in reporting at line item level, you can display the consumption history of the funds commitment document.

Use

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Actual Postings → Funds Commitment → Change, Display or Reduce</i>
Transaction Code	FMZ2, FMZ3 or FMZ6

2. For example, choose *Reduce*. Enter the funds commitment document no. 10, then choose .
3. On the *Reduce Funds Commitment Manually* screen, select a document item row, and choose  *Consumption*.

The system displays the commitments amount, consumption and the open amount for each item. If you posted more than one item, these are listed after each reduction category. To see the items, select a row in the list, and choose .



You can also display the consumption history if you are on the two lowest levels in the *Display Commitment Line Items for Orders* report. For more information, see the *Funds Commitment Documents In The Information System* subprocess.

4. Choose  until the overview tree appears.
5. In the dialog box, choose *No*.

Integrated Planning of Internal Orders

Purpose

The integration of planning for cost centers and internal orders allows you to plan the allocation of cost center activity to orders. It also lets you plan the secondary costs that are charged to cost centers as a result of order settlement. The planning data is also passed on to Profit Center Accounting, where it used to determine the elimination of internal business sales volume.

We have already made the necessary settings for this process in Customizing. The fiscal year-dependent parameters of the plan version were maintained to enable integrated planning. Integrated planning was also activated for specific order types.

You can find more information about this process under [i](#) [Page 229].

Process Flow

You can find the data for this process under [?](#) [Page 230].

1. [Activating Integrated Planning for Orders \[Page 231\]](#)
2. [Displaying Planned Activity Input \[Page 232\]](#)
3. [Displaying Scheduled Activity \[Page 233\]](#)
4. [Executing Planned Settlement \[Page 234\]](#)
5. [Displaying Settlement Results in the Order Information System \[Page 236\]](#)
6. [Displaying Settlement Results in the Cost Center Information System \[Page 238\]](#)
7. [Canceling Planned Settlement \[Page 239\]](#)

Additional Process Information

For all order types involved in integrated planning, all planned, quantity-based utilization of cost center activities is reported in the sender costs center as scheduled activity. Plan price iteration valuates these plan quantities. If you change the price for an activity type, the plan-integrated orders affected are automatically revaluated.

Planned settlement identifies the costs planned for the orders as planned secondary debits on the receiving cost centers.

Note the following restrictions:

- Settled costs are defined on cost centers independently of the activity type, and thus are treated as fixed costs.
- Plan cost splitting enables a breakdown by activity types. They remain fixed costs however.
- Planned costs for orders cannot be shown as a unit costing.
- The planned costs to be settled cannot contain overhead costs.
- The settlement receiver can only be a cost center.

Data Used During This Process

Data Used During This Process

Fields	Europe	North America	Description
Controlling area	1000	2000	
Fiscal year	2000	2000	
Order type	0850	0851	Plan-integrated orders
Order number	800104	800056	Maint.Drilling Machine
Percent	100	100	
Valid from - to	01 1995 - 12 9999	01 1995 - 12 9999	
Plan version	10	10	
Planning parameters	CO-01	CO-01	
Sender cost center	4100	4100	
Sender activity type	1410	1410	Repair hours
Receiver cost center	4277	4220	
Settlement type	PER	PER	
Distribution key	1	1	
Planned activity input	400	1200	
Secondary cost elements for order settlement			
- Material	650000	651000	
- Internal activities	652000	652000	

Activating Integrated Planning for Orders



Use

This step shows some of the current settings in Customizing. Make sure that you do not make any changes in Customizing.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO, KOAI


2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Planning → Basic Settings*.
4. Choose  *Integrated Planning in Order Types as Default*.
An overview of all existing order types appears.
5. If necessary, use the scroll bar to go to the end of the list.



Note that integrated planning is activated for order types 850 (Europe) and 851 (North America).

This indicates that orders that are assigned to these order types are involved in integrated planning. Thus all activities scheduled for these orders in the sending cost senders are automatically reported and updated in planning.

Plan price iteration valuates these plan quantities. If you change the price for an activity type, the plan-integrated orders affected are automatically revaluated.

6. Do not make any changes.
7. Choose  until the overview tree appears.

Displaying Planned Activity Input


Displaying Planned Activity Input

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Planning → Set Planner Profile.</i>
Transaction Code	KP04

2. Enter the following data:

Field	Europe	North America
Planner profile	SAP102	SAP102

3. Choose .

4. Call up the transaction as follows:


Menu Path	From the <i>Planning</i> node, choose <i>Cost and Activity Inputs → Display</i>
Transaction Code	KPF7

5. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000


6. Enter the following data:

Field	Europe	North America
Version	10	10
From period	001	001
To period	012	012
Fiscal year	2000	2000
Order	800104	800056
Sender cost center	4100	4100
Sender activity type	1410	1410
Entry	Free	Free

7. Choose .

On the overview screen, you see an order that receives repair hours (activity type 1410) from cost center 4100. In the *Total Plan Consumption* column, you see the planned activity input of 400 (1200) hours.

8. Remain on this screen.

9. To open another session, choose .

Displaying Scheduled Activity

1. Call up the transaction in the new session as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Activity Types: Plan Receivers.</i>
Transaction Code	S_ALR_87013630


2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	2000	2000
From period	001	001
To period	012	012
Plan version	10	10
Cost center group		
or value(s)	4100	4100

3. Choose .

In the report order number *800104 (800056)* is displayed with the scheduled activity as the beneficiary. The report also displays the totals values *Scheduled Activity* and *Planned Activity* for the sender cost center and sender activity type.

Compare these results with those in the original session. In the other session, you see the results of planned price integration. Scheduled activity for the order (400 h with a value of 23.110,40 EUR/ 1200 h with a value of 960 USD) was updated on sender cost center *4100*.

4. To delete the other session, choose *System → End Session*.
5. Choose  in the original session until the overview tree appears.

If you are requested to save an extract, choose *No*.

Executing Planned Settlement

Executing Planned Settlement

1. Call up the transaction as follows:




Menu Path	<i>Accounting → Controlling → Internal Orders → Planning → Allocations → Settlement → Individual Processing</i>
Transaction Code	KO9E

2. Enter the following data:

Field	Europe	North America
Order	800104	800056
Version	10	10
Period	001	001
To	012	012
Fiscal year	2000	2000
Test run	Deselect	Deselect

3. Choose *Settlement rule*.



The overview displays the distribution rules that are used to distribute the costs: 90% of the costs are allotted for *Assembly PC I* to settlement receiver 4277 (4220), the remaining 10% for *Packing machine maintenance* to settlement receiver 800105 (800087).

4. To return to the *Planned Settlement: Internal Orders* screen, choose . If necessary, deselect the *Test run* field again.
5. Choose .
6. Choose .

This executes a real settlement run. The *detail list* displays which amount is to be allocated from which order, and to which cost center.




If the *Sender does not require settlement* message appears, cancel the planned settlement. See the section [Canceling Planned Settlement \[Page 239\]](#).

7. To display the debits on the receiver, select the receiver and choose  *Receiver*.
8. Choose .
9. For a detailed display of the debit for the settlement rule, choose *Settlement Rule*.



If you defined manual provisional tariffs, you can value the planned, quantity-based activity input, even if you did not execute price calculation.

10. Choose  until the overview tree appears.

Displaying Settlement Results in the Order Information System


Displaying Settlement Results in the Order Information System

1. Call up the transaction as follows:

Menu Path	Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance
Transaction Code	S_ALR_87012993, KOBP

2. Enter the following data:



Field	Europe	North America
Controlling area	1000	2000
Fiscal year	2000	2000
From period	001	001
To period	012	012
Plan version	10	10
Order group		
or value(s)	800104	800056

3. Choose .

You see the results of the planned settlement: The order was credited using cost elements 650000 (651000) and 652000 (652000).





Displaying the Line Items

You can display the line items for overall planning as follows:


1. Position your cursor on the column header *Plan*, then choose .
2. In the dialog box, select *Orders: Plan Line Items*, then choose .



To enable better reconciliation with the cost center report in the section [Displaying Settlement Results in the Cost Center Information System \[Page 238\]](#), change the layout of the line item display.

3. Choose .
4. In the *Column list* section, select *Partner object* and choose .
5. Choose .
6. To display individual documents, double-click on the corresponding value.
7. To return to the *Display Plan Cost Line Items for Orders* screen, choose .
8. Remain on this screen.

Displaying Settlement Results in the Order Information System

9. To open another session, choose .

Displaying Settlement Results in the Cost Center Information System

Displaying Settlement Results in the Cost Center Information System

Use

In a new session, you analyze the effects of order settlement on the cost center.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Planning Reports → Cost Centers: Planning Overview</i>
Transaction Code	KSBL


2. Enter the following data:

Field	Europe	North America
Cost center	4277	4220
Fiscal year	2000	2000
Period	001	001
To	012	012
Version	10	10

3. Choose  *Execute*.



Compare the cost elements and amounts with those of the order report in the other session (see the [Displaying Settlement Results in the Order Information System \[Page 236\]](#) section). The report in the other session displays the receiver side after order settlement. The partner was order 800104 (800056), which debits cost center 4277 (4220) with the corresponding values using cost element 650000 (651000) and 652000.

4. Choose  until the overview tree appears.
5. In the dialog box, choose Yes.

Canceling Planned Settlement

Use

In this last step, you cancel planned settlement for the order. You can then repeat the whole process at a later date.


Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Planning → Allocations → Settlement → Individual Processing</i>
Transaction Code	KO9E

2. Enter the following data:

Field	Europe	North America
Order	800104	800056
Version	10	10
Period	001	001
To	012	012
Fiscal year	2000	2000
Test run	Deselect	Deselect

3. Choose *Settlement → Reset*.
4. Choose  until the overview tree appears.
If you are requested to save an extract, choose *No*.
5. To close the open sessions, choose *System → End Session*.

Budget Management for Internal Orders

Budget Management for Internal Orders

Purpose

Budget management for internal orders includes the following functions:

- Budget entry

You can enter budgets manually or adopt an existing cost plan directly, increasing or reducing the values by a percentage or by an amount according to your requirements.

- Supplements/returns

You can update the budget using these functions. The changes are documented in the system.

The following process describes the function of budget entry.



Active availability control is available for you to use for monitoring your budget. It recognizes budget excesses at an early stage (caused either by too many assignments of actual costs or commitments) and informs the user with plenty of notice.

You can find more information about this process under [i](#) [Page 241].

Process Flow

You can find the data for this process under [?](#) [Page 242].

1. [Defining Budget Profiles \[Page 243\]](#)
2. [Defining Number Ranges for Budget Documents \[Page 244\]](#)
3. [Linking Budget Profiles and Order Types \[Page 245\]](#)
4. [Changing Order Budget Values \[Page 246\]](#)
5. [Displaying Budget Supplements \[Page 247\]](#)

Additional Process Information

Budgeting is controlled by budget profiles that contain the specified control parameters. The budget profiles are assigned to the order types in Customizing, which are to be budgeted.

Data Used During This Process




Data Used During This Process

Fields	Europe	North America	Description
Controlling area	1000	2000	
Company code	1000	3000	
Order type	0100	0101	Development
Budget profile	000001	000001	
Order number	100002	100014	
	100003	100015	
	100004	100016	
Order group	DEV-BUDGET	DEV-BUDGET	

Defining Budget Profiles

1. Call up the transaction as follows:



Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO, KOAB

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Budgeting and Availability Control*.
4. Choose  *Maintain Budget Profile*.
5. Place your cursor on *Maintain budget profiles in order types* and choose  *Choose*.
6. Double-click on budget profile 000001 with order type 0100 (0101).

The system displays the specified control parameters for the period of time, budget detail (total and/or annual values), link to an investment program type, availability control and budget overview displays.



The control parameters for the active availability control (for example, tolerance limits) are also assigned to a budget profile in Customizing. This is described in the process on [Active Availability Control for Internal Orders \[Page 248\]](#).

7. Choose  and  until the *Customizing: Execute Project* screen appears.


Defining Number Ranges for Budget Documents

Defining Number Ranges for Budget Documents

1. Call up the transaction as follows:

Menu Path	From the <i>Internal Orders</i> node, choose <i>Budgeting and Availability Control</i>
Transaction Code	SPRO, OK11

2. Choose  in front of *Maintain Number Ranges for Budgeting*.

3. Choose .




Number range interval no.04 is specified for this example.

4. Choose  until the *Customizing: Execute Project* screen appears.

Linking Budget Profiles and Order Types

1. Call up the transaction as follows:

Menu Path	From the <i>Internal Orders</i> node, choose <i>Order Master Data</i> .
Transaction Code	SPRO, KOT2_OPA

2. Choose  *Define Order Types*.
3. Select order type *0100* for Europe (*0101* for North America) and choose . On the *general parameters* section of the screen, the system displays the budget profile related to the order type, as well as the settlement and planner profile. In this process, budget profile *000001* is linked to order type *0100* (*0101*).
4. Choose  until the overview tree appears.

Changing Order Budget Values

Changing Order Budget Values

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Budgeting → Original Budget → Change</i>
Transaction Code	KO22

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :


Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Order group	DEV-BUDGET	DEV-BUDGE2
Order type	0100	0101

4. Choose .

The total budget values for the original budget for the *time frame current year* are displayed.

5. Select the first order and choose  *Annual overview*.

The values displayed include the original budget, the current budget and the assigned funds for each time frame.

6. To return to the budget display, choose  *Order overview* in the *annual overview*.

7. Select an order and a column, then choose *Edit → Copy view*.

The system displays a dialog box that you can use to copy the current view to the budget values. The values to be copied can also be changed by entering a percentage rate. You can also specify whether to overwrite the existing budget values or to add the copied values to the budget.

8. Choose .

9. Select the first order and choose *Edit → Revalue*.


You can enter a revaluation percentage or an amount in the dialog box.

10. Choose .

11. Choose *Extras → Line items*.

The development of the budget with line items for the following categories is displayed: original budget, supplement and return.

The total is the budget currently existing.

12. Choose  until the overview tree appears.


Display Budget Supplements

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Budgeting → Supplement → Display</i>
Transaction Code	KO25

2. Enter the following data:

Field	Europe	North America
Order group	DEV-BUDGET	DEV-BUDGE2
Order type	0100	0101

3. Choose .

The system displays a comparison for each order between supplements for the current year (second column) and the current budget for the current year (fourth column).


4. Select one of the orders and choose  *Annual overview*.

The system displays values including the supplements and the current budget for the selected order for each year.

5. To return to the *Display Supplement: Initial Screen*, choose .

6. Place your cursor on the first order and choose *Extras → Line items*.

The system displays the budget development with each line item for the *original budget*, *supplement* and the *return*. The *annual total* displays the annual budget.

7. Choose  until the overview tree appears.

Active Availability Control for Internal Orders

Active Availability Control for Internal Orders

Purpose

The active availability control, within the framework of budget monitoring, informs you promptly when the budget is exceeded (either by actual costs or commitments).

Budget management is dealt with in a separate process. Compare with [Budget Management on Internal Orders \[Page 240\]](#)

You can find more information about this process under [i \[Page 249\]](#).

Process Flow

You can find the data for this process under [? \[Page 250\]](#).

1. [Maintaining Tolerance Limits \[Page 251\]](#)
2. [Maintaining Data for The Budget Manager \[Page 252\]](#)
3. [Creating an Internal Order \[Page 253\]](#)
4. [Allocating the Original Budget \[Page 254\]](#)
5. [First Posting to The Order \[Page 255\]](#)
6. [Display Current Budget/Assigned Budget \[Page 257\]](#)
7. [Second Posting to The Order \[Page 258\]](#)
8. [Displaying the Mail Sent to The Budget Manager \[Page 260\]](#)

Additional Process Information

If actual costs, purchase requisitions or purchase orders, for example, are posted to a budgeted order, the system checks whether the posting causes the predefined tolerance limits to be exceeded.

If it does, then the system automatically issues either a warning (with or without sending a mail to the budget manager), or an error message that prevents the posting.

In the example below, the system is to issue a warning, with a mail to the budget manager, if a posting causes the order budget to be exceeded by more than 5%.

Data Used During This Process



Data Used During This Process

Fields	Europe	North America	Description
Controlling area	1000	2000	
Company code	1000	3000	
Order type	0100	0101	Development requests
Budget profile	000001	000001	
Object class	GKOST	GKOST	Overhead costs
Order number	Your order	Your order (model 100019)	Development-Project: Hyper Pumps
Short description	Budget manager for CO orders	Budget manager for CO orders	
Employee	Your user name	Your user name	
Reference order	100002	100019	
Document type	SA	SA	G/L account posting
Posting key	40	40	
G/L account	410000	410000	
Tax code	V0	I0(I0,PA0000000)	
Posting key	50	50	
G/L account	113100	113100	
Business transaction group	++	++	Business transaction group, availability control
sequence	2	2	Action of the availability control
Posting period	Current period	Current period	
Fiscal year	Current year	Current year	

Maintaining Tolerance Limits

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Budgeting and Availability Control*
4. Choose  in front of *Define Tolerance Limits for Availability Control*.

You can see that the tolerance limits are defined in relation to a particular budget profile in the *% Usage* (percentage usage) and *Absolute variance* columns. In this way, the tolerance limits are related to the budgeted orders of those order types that have been assigned this budget profile in Customizing.


The overview screen displays the following for controlling areas 1000 (Germany) and 2000 (USA) (see first column) for budget profile *000001*: an initial tolerance limit of *95%* (budget usage of *95%*) and a second tolerance limit of *105%* (budget exceeded by *5%*). This process relates to the second tolerance limit.

To define a tolerance limit completely, you still have to specify which business transaction group is to be included in the control (*Business transaction group* column) and the actions that should take place if a limit is exceeded (*Act.* column).

5. Select the business transaction group field in one of the rows of your controlling area and choose the F4 help.



It displays the business transaction groups (for example, *purchase order*, *goods issue*, *financial accounting document*) that can be used for differentiating the availability control.

++ has been chosen for the example. This means that all business transaction groups in the availability control are included.

6. Choose  from the dialog box.
7. Place your cursor under the Action field, in one of the rows of your controlling area and choose the F4 help.

This displays the following activities that are triggered if the tolerance limit is exceeded:

- Warning
- Warning and a mail to the manager
- Error message


8. Choose  from the dialog box.
9. Choose  until the *Customizing: Execute Project* screen appears.

Maintaining Data for The Budget Manager

Maintaining Data for The Budget Manager

1. Call up the transaction as follows:

Menu Path	From the <i>Controlling</i> node, choose <i>Internal Orders</i> → <i>Budgeting and Availability Control</i>
Transaction Code	SPRO, OK14

2. Choose  in front of *Maintain Budget Manager*.

You can see that it is possible to specify a number of budget managers, depending on the controlling area (*CO Ar* column), the order type (*Type* column) and the object class (*ObjCl* column).

3. Choose *New entries*, then enter the following data:

Field	Europe	North America
CO area	1000	2000
Type	0100	0101
ObjCl	OCOST	OCOST
User name	Your user name	Your user name

4. Choose .

As a budget manager, you automatically receive a mail if a posting to an order (with budget profile *000001*) causes the tolerance limit of +5% to be exceeded.




If a dialog box is displayed, proceed as follows (otherwise continue with step nine):


5. Choose .

6. Enter the following data:

Field	Europe	North America
Short description	Test	Test
Owner	Your user name	Your user name

7. Choose .

8. In the dialog box, choose .

9. Choose  until the overview tree appears.

Creating Internal Orders

1. Call up the transaction as follows:





Menu Path	<i>Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Create</i>
Transaction Code	KO01

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Order type	0100	0101
Order	100002	100019

4. Choose .
5. Choose *Edit → Release*.
6. Choose .
7. If a dialog box appears, choose .
8. Make a note of the order number displayed.
9. Choose  until the overview tree appears.

Assigning Original Budgets




Assigning Original Budgets

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Budgeting → Original Budget → Change</i>
Transaction Code	KO22

2. Enter the following data:

Field	Europe	North America
Order	Your order	Your order



3. Choose .
4. If the system displays a dialog box with an error message stating that *order xxxxxx does not belong to controlling area xxxx*, choose .
5. If this is the case, choose *Extras → Set controlling area*, then enter the following data and choose .

Field	Europe	North America
Controlling area	1000	2000

6. Choose  *Annual overview*.

7. Enter the following data:

Field	Europe	North America
1999	20,000	20,000
2000	10,000	10,000
2001	10,000	10,000
2002	10,000	10,000

8. Choose .
9. Make a note of the document number displayed.
10. Choose  until the overview tree appears.

First Posting to The Order

Use


You make two postings to the order you just created.

First of all, you post an amount that is not as high as any of the tolerance limits that have been defined.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Financial Accounting → General Ledger → Document Entry → G/L Account Posting</i>
Transaction Code	FB50

2. If the system prompts you for the company code, enter the following data then choose :

Field	Europe	North America
Company code	1000	3000



Ensure that you enter the correct company code.


3. Enter the following data:

Field	Europe	North America
Document date	(The current date)	(The current date)
Currency	EUR	USD
Posting date	(The current date)	(The current date)
G/L account	410000	410000
D/C	Debit	Debit
Amount in doc. curr.	9800	9800
Tax code	V0	I0 (I0, PA0000000)
Order	Your order	Your order




4. Choose .

5. Enter the following data:

Field	Europe	North America
G/L account	113100	113100
D/C	Credit	Credit
Amount in doc. curr.	9800	9800

6. Choose .

First Posting to The Order

7. Choose .
8. The system displays the following message: *Item 001 order xxxxxx Budget almost used up.*
9. Choose .
10. Choose  until the overview tree appears.
11. In the dialog box, choose Yes.

Displaying Current Budget/Assigned Budget

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Budgeting → Original Budget → Display</i>
Transaction Code	KO23

2. Enter the following data:

Field	Europe	North America
Order	Your order	Your order

3. Choose *Original budget*.

The system displays the original budget for the current year and the assigned funds, as well as other values.

4. Choose  until the overview tree appears.

Second Posting to The Order

Second Posting to The Order

Use

This is the second posting to your order. This posting will cause a budget excess for the order. The system issues a warning message before you post the document. The system also automatically sends you (the budget manager) a mail (see; [Display Mail to the Budget Manager \[Page 260\]](#)).

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Financial Accounting → General Ledger → Document Entry → Enter G/L Account Document</i>
Transaction Code	FB50


2. Enter the following data:

Field	Europe	North America
Document date	(The current date)	(The current date)
Currency	EUR	USD
Posting date	(The current date)	(The current date)
G/L acct	410000	410000
D/C	Debit	Debit
Amount in doc. curr.	1000	1000
Tax code	V0	I0 (I0, PA0000000)
Order	Your order	Your order

3. Choose .

4. Enter the following data:

Field	Europe	North America
G/L acct	113100	113100
D/C	Credit	Credit
Amount in doc. curr.	1000	1000

5. Choose .




6. Choose .

The system displays a warning message stating that: *Item 001 order xxxxxx Budget exceeded year 2001.*

7. Double-click on the warning message.

The long text displays the exact amount by which the budget has been exceeded.

Second Posting to The Order

- 8. Choose .
- 9. Choose .
- 10. Note this document number.
- 11. Choose  until the overview tree appears.
- 12. In the dialog box, choose Yes.





If you want to repeat this with the same order, reverse the posting once the process is complete.

- 13. Call up the transaction as follows:

Menu Path	<i>Accounting → Financial Accounting → General Ledger → Document → Reverse → Individual Reversal</i>
Transaction Code	FB08

- 14. Enter the following data:

Field	Europe	North America
Document no.	Your document number	Your document number
Reversal reason	01	01

- 15. Choose .
- 16. Choose  until the overview tree appears.

Displaying the Mail Sent to The Budget Manager

Displaying the Mail Sent to The Budget Manager


1. Call up the transaction as follows:

Menu Path	<i>Office → Workplace</i>
Transaction Code	SBWP

2. Choose *Inbox → Unread documents*.
3. Double-click on the *Budget control order xx* mail.

The contents of the mail are displayed on the *document contents* tab page. The mail contains the amount by which the order budget was exceeded, and states the document number of the document in which this took place.

The other tab pages contain *characteristics* and the *receiver list*.

4. Choose  until the overview tree appears.

Creating and Analyzing Commitments for Internal Orders

Purpose

When you create an internal order, you can display commitments, which are assigned to the order in the form of a purchase requisition, a purchase order or a manual funds reservation.

This example describes passive availability control. This shows how funds are reserved when you enter a purchase requisition. In the final step, you convert the reservation into a purchase order. You can track the effects of each commitment in reporting during the entire process.

For more information see the example of [Active Availability Control for Internal Orders \[Page 248\]](#).

You can find more information about this process under [i \[Page 262\]](#).

Process Flow

You can find the data for this process under [? \[Page 263\]](#).

1. [Displaying Manual Funds Reservations \[Page 264\]](#)
2. [Creating Manual Funds Reservations \[Page 265\]](#)
3. [Displaying Manual Funds Reservations in Reporting \[Page 266\]](#)
4. [Entering Purchase Requisitions \[Page 267\]](#)
5. [Displaying Purchase Requisitions in Reporting \[Page 268\]](#)
6. [Reducing Manual Funds Reservations \[Page 269\]](#)
7. [Converting Purchase Requisitions to Purchase Orders \[Page 271\]](#)
8. [Displaying Purchase Orders in Reporting \[Page 273\]](#)

Additional Process Information

Additional Process Information

An important part of order controlling is the monitoring of allotted funds. The reports in the information system provide a passive method of availability control. You may also have to analyze the effects of a given actual posting on the available funds. For this reason, Internal Orders has an active availability control, which warns you immediately of any excessive allotted funds.

For more information on this example, see:

[Manual Funds Reservations \[Ext.\]](#)

[Purchase Requisitions \[Ext.\]](#)

[Purchase Orders \[Ext.\]](#)

Data Used During This Process

Field	Europe	North America
Controlling area	1000	2000
Company code	1000	3000
Document number	8	9
Row number	002	001
Currency	EUR	USD
Amount	500,00	500,00
Cost element/GL account	410000	400000
Order number	100002	100014
Fiscal year	Current year	Current year
From period	001	001
To period	012	012
Plan version	000	000
Reference for a purchase requisition	10000709	10004381
Purchase requisition item	10	10
Order type	Standard purchase order	Standard purchase order
Vendor	1000	3000
Purchasing organization	1000	3000
Purchasing group	001	001
Plant	1000	3000

Displaying Manual Funds Reservations

Displaying Manual Funds Reservations

Use

In the next step, you display existing manual funds reservations. Manual funds reservations let you record expected costs, for which it is not yet known through which particular business transaction (purchase order, material reservation, etc.) they will actually be incurred at a later date. They also enable you to reserve portions of budgets at an early stage.

Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Actual Postings → Funds Commitment → Display</i>
Transaction Code	FMZ3

2. Enter the following data:

Field	Europe	North America
Document number	8	9

3. Choose .


The displayed list contains the document items. For each item, the system displays the *Overall amount*, the *Commitment*, the *G/L account* and the *Cost center*.

4. Select row 01, then choose .

You can see that only a partial amount is still open.

5. Choose  *Consumption*.

Each reduction transaction is displayed.

6. Choose  until the overview tree appears.

Creating Manual Funds Reservations

Use

In the following step, you enter a funds reservation manually. This reservation is later used as a commitment for your order.


Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Actual Postings → Funds Commitment → Create</i>
Transaction Code	FMZ1


2. Enter the following data:


Field	Europe	North America
Document type	11	11
Document date	Today's date	Today's date
Posting date	Today's date	Today's date
Company code	1000	3000
Currency / rate	EUR	USD

3. Choose .

4. Enter the following data:

Field	Europe	North America
Overall amount	500	500
G/L account no.	410000	400000
Order	100002	100014

5. Choose  and note down the document number displayed.

6. Choose  until the overview tree appears.

Displaying Manual Funds Reservations in Reporting

Displaying Manual Funds Reservations in Reporting

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitment</i>
Transaction Code	S_ALR_87012999, KOB2, FMZ3


2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
From period	001	001
To period	012	012
Plan version	000	000
Order group		
or value(s)	100002	100014


3. Choose .

The system displays the open items by cost element. The first two columns of this report are the *Actual* costs and *Commitments*. The commitments total includes all commitments, purchase requisitions, purchase orders and reservations.


The system displays a second overview section. Only the commitments are displayed in this section, also by cost element. The columns in this section show a breakdown of the commitment into individual columns for purchase requisitions, purchase orders and reservations (manual funds reservation).

4. Double-click on the cost element for which a funds reservation commitment is displayed.
5. In the dialog box, select *Orders: Commitment Line Items*, then choose .

The system shows the open funds reservations.

6. To call up the funds reservation directly, select the document number of the funds reservation, and choose  *Document*.

You can see that the order has been assigned to the reservation.

7. Choose  until the overview tree appears.

Choose Yes in the dialog box.

Entering Purchase Requisitions


Use

In the following step, you enter a purchase requisition. This purchase requisition is later used as a commitment for your order.



Procedure

1. Call up the transaction as follows:

Menu Path	<i>Logistics → Materials Management → Purchasing → Purchase Requisition → Create</i>
Transaction Code	ME51N

2. Choose *Document overview on*.
3. On the left hand side of the screen, choose .
4. Choose *Purchase requisitions* from the menu that is displayed.
5. Enter the following data in the first line item:


Field	Europe	North America
Purchase requisition number	10000709	10001614

6. Choose .
7. In the document overview, place your cursor on purchase requisition number that is displayed: *10000709 (10001614)*.
8. To copy this purchase requisition as a reference, choose  from the document overview.
9. Enter the following data:



Field	Europe	North America
Delivery date	Any future date in the current year	Any future date in the current year

10. Choose the *Account Assignment* tab page.



If this tab page is not displayed, choose  in the *Item detail* row.

The order is displayed against which this purchase requisition is posted.

11. Choose  and note the number of your purchase requisition.
12. Choose  until the overview tree appears.

Displaying Purchase Requisitions in Reporting

Displaying Purchase Requisitions in Reporting

1. Call up the transaction as follows:

Menu Path	Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitment
Transaction Code	S_ALR_87012999, KOB2


2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
From period	001	001
To period	012	012
Plan version	000	000
Order group		
or value(s)	100002	100014



3. Choose .

The system displays the open items by cost element. The first two columns of this report are the *Actual* costs and *Commitments*. The commitments total includes all commitments, purchase requisitions, purchase orders and reservations.


The system displays a second overview section. Only the commitments are displayed in this section, also by cost element. The columns in this section show a breakdown of the commitment into individual columns for purchase requisitions, purchase orders and reservations (manual funds reservation).

4. Double-click on the value in the *Purchase requisition* column for the cost element for which a purchase requisition is displayed.
5. In the dialog box, select *Orders: Commitment Line Items*, then choose .

The system displays the item that has the document number of the purchase requisition.

6. To call up the purchase requisition directly, place your cursor on the document number of the purchase requisition and choose  *Document*.
7. Select the item, then choose  *Account assignments*.

The system displays the order assignment to the purchase requisition.

8. Choose  until the overview tree appears.

Choose Yes in the dialog box.

Reducing Manual Funds Reservations

Reducing Manual Funds Reservations

Use

You can reduce manual funds reservations individually or using a list. This demo shows how to reduce a funds reservation individually. The example assumes that you have entered a purchase requisition, which is assigned to a particular funds reservation. For this reason, we want to allocate the purchase requisition and the funds reservation together.




Procedure

1. Call up the transaction as follows:



Menu Path	<i>Accounting → Controlling → Internal Orders → Actual Postings → Funds Commitment → Reduce</i>
Transaction Code	FMZ6

2. Enter the following data:

Field	Europe	North America
Document number	Number of the funds reservation created previously	Number of the funds reservation created previously


3. Choose .
4. Select the item to be reduced, then choose .
5. In the *Reduction amount* under *Reduction information*, enter the reduction amount from the purchase requisition that has just been posted. The amount is 500 in this case.
6. Choose  *Reduction*.
7. In the *Reference to Materials Management* section, enter the following data:

Field	Europe	North America
Purchase requisition	Number of the purchase requisition created previously	Number of the purchase requisition created previously
Purchase requisition item	10	10

8. Choose .
9. Choose .



You can use reporting (as described in the previous sections) to check that the funds reservation has been reduced.

10. Choose  until the overview tree appears.

Converting Purchase Requisitions to Purchase Orders

Use

As you copied the purchase requisition, it already contains all the information needed to convert it into a purchase order. In this demo, we assume that the purchase requisition has been released and can now be converted into a purchase order.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Logistics → Materials Management → Purchasing → Purchase Order → Create → Vendor/supplying plant known</i>
Transaction Code	ME21N

2. Enter the following data:

Field	Europe	North America
	Standard purchase order	Standard purchase order
Vendor	1000	3000
Document date	Today's date	Today's date

3. Choose .
4. If required, open the header data area by choosing in the *Header* row.
5. Enter the following data on the *Org.data* tab page, using the F4 help:
- 6.

Field	Europe	North America
Purchasing org.	1000	3000
Purchasing group	001	001
Company code	1000	3000


7. Choose .
8. If required, open the overview area for the item by choosing in the *Item overview* row.
9. Enter the following data:

Field	Europe	North America
Purch.req.	The purchase requisition number that you noted down	The purchase requisition number that you noted down
PReq item	010	010

10. Choose .
11. Choose .

Converting Purchase Requisitions to Purchase Orders

The system confirms the posting and assigns a purchase order number.

12. Choose  until the overview tree appears.

Displaying Purchase Orders in Reporting

1. Call up the transaction as follows:

Menu Path	Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Additional Key Figures → Orders: Actual/Plan/Commitment
Transaction Code	S_ALR_87012999, ME23N, KOB2


2. Enter the following data:

Field	Europe	North America
Controlling area	1000	2000
Fiscal year	Current year	Current year
From period	001	001
To period	012	012
Plan version	000	000
Order group		
or value(s)	100002	100014


3. Choose .

The system displays the open items by cost element. The first two columns of this report are the *Actual* costs and *Commitments*. The commitments total includes all commitments, purchase requisitions, purchase orders and reservations.


The system displays a second overview section. Only the commitments are displayed in this section, also by cost element. The columns in this section show a breakdown of the commitment into individual columns for purchase requisitions, purchase orders and reservations (manual funds reservation).

4. Double-click on the value in the *Purchase order* column for the cost element for which a purchase order is displayed.
5. In the dialog box, select *Orders: Commitment Line Items*, then choose .


The system displays the item that has the document number of the purchase order.

6. To call up the purchase order directly, place your cursor on the document number of the purchase order, then choose  *Document*.
7. Choose the *Account Assignment* tab page.



If this tab page is not displayed, choose  in the *Item detail* row.

The system displays the order assignment to the purchase order.

8. Choose  until the overview tree appears.
In the dialog boxes, choose Yes.

Displaying Purchase Orders in Reporting

Quantity-Based Overhead Rates

Purpose

Overhead rates are used to allocate the costs of a cost center that has no direct reference to the activity quantities received. In this way, you can distribute costs from a cost center to the orders using direct and overhead costs. Overhead costing enables you to define quantity-based overhead rates in the planning, actual and commitment data, as well as percentage-based overhead rates.

You can find more information about this process under [i](#) [Page 276].

Process Flow

You can find the data for this process under [?](#) [Page 277].

1. [Defining Costing Sheets \[Page 278\]](#)
2. [Calculating Actual Overhead Rates \[Page 280\]](#)
3. [Displaying Allocated Overheads in Order Reporting \[Page 281\]](#)

Additional Process Information**Additional Process Information**

You group the parameters for overhead calculation in a costing sheet. You define this costing sheet in Customizing.

The costing sheet links all parts of the overhead calculation and contains the following rows:

Base rows:	These contain the calculation base (cost element and origin groups) for the overhead calculation
Overhead rows:	These contain the credit key (cost center or order where the overhead calculation is credited) as well as the overhead (quantity-based or proportional).
Totals rows:	These are used to calculate the subtotals.

The overhead specifies the conditions (dependencies) under which overhead is applied to an object, and how much overhead this is.

A fixed amount is stored for a quantity-based overhead rate. This amount is to be allocated for a certain quantity of a unit of measure.

Note that only one unit of measure can be used for the overhead calculation for each cost element. When you define a cost element to be used for the overhead calculation, note that you can only post materials with this cost element if they have the same unit of measure.

Data Used During This Process

Fields	Europe	North America	Description
Controlling area	1000	2000	
Costing sheet	CO01	CO01	
Calculation base	B300	B300	Material costs
Overhead	O300	O300	
Credit	C03	C03	
Company code	1000	3000	
Order number	100005	100017	
Plan version	000	000	

Defining Costing Sheets

Defining Costing Sheets




Use

The following steps explain the customizing settings, and are intended for display purposes. For this reason, you are requested not to change any data.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → Accelerated SAP → Customizing → Edit Project</i>
Transaction Code	SPRO



2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Actual Postings → Overhead Rates*.
4. Choose  in front of *Maintain Costing Sheets*.
5. Select the *quantity-based overhead row* in the *CO01* costing sheet, and double-click in the dialog structure on *Costing sheet rows*.
6. Select the row for the *Base B300* entry, and double-click on *Base*.
7. If the *Set Controlling Area* dialog box appears, enter the following data, then choose .

Field	Europe	North America
Controlling area	1000	2000

You can see cost elements 400000 – 419000 have been specified as the base.


8. Choose .
9. Select the row for the *Overhead 0300* entry, then double click on *Overhead Rate*.

The *Overhead type* column contains the entry 1 for actual overheads and the entry 2 for planned overheads. a quantity-based overhead of USD 10 has been defined per piece for each row.

10. Choose .
11. Select the row for the *Credit C03* entry and double click on *Credit*.
12. If the *Set Controlling Area* dialog box appears, enter the following data, then choose .

Field	Europe	North America
Controlling area	1000	2000

You can see that the overhead rate is allocated using cost element *655100I* and is credited to cost center *4130*. The * value in the *Fixed %* field shows that the costs credited to the credit object are distributed in the same way (by fixed and variable portions) as the overhead allocation on the debited object.

13. Choose  until the overview tree appears.

Calculating Actual Overhead Rates

Calculating Actual Overhead Rates

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Overhead Rates → Actuals: Individual Processing</i>
Transaction Code	KGI2

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:


Field	Europe	North America
Order	100005	100017
Period	004	001
Fiscal year	1999	1997
Test run	Selected	Selected
Dialog display	Selected	Selected

4. Choose .

The overview displays the result of the overhead calculation and also shows the material cost base and overhead amount.

5. Double-click on *O300 (OH Material)*

You can follow the overhead calculation through on the *Condition values* section of the screen.

6. Choose  until the overview tree appears.

7. In the dialog box, choose .

Displaying Allocated Overheads in Order Reporting

1. Call up the transaction as follows:


Menu Path	Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance
Transaction Code	S_ALR_87012993

2. Enter the following data:


Field	Europe	North America
Controlling area	1000	2000
Fiscal year	1999	1997
From period	004	001
To period	004	001
Plan version	000	000
Order group		
or value(s)	100005	100017

3. Choose .

The system displays the plan and actual values for the material costs and the overhead costs on the first page of the report.

4. While you are in the report, you can switch between the value display and the quantity display by choosing *Goto* → *Position* → *Columns*.
5. In the dialog box, select *Actual quantity*, then choose .

You can use the report to analyze why 10 USD per piece were allocated as overhead in the planning and the actual data (as per the definition in the costing sheet). See: [Defining Costing Sheets \[Page 278\]](#)

6. Choose  until the overview tree appears.
7. In the dialog box, choose *Yes*.
8. If you are asked if you want to save an extract, choose *No*.

Internal Orders: Settlement to Profitability Analysis and Amount Settlement

Purpose

You can use order settlement to settle costs incurred on an internal order directly to Profitability Analysis. It also enables you to activate amount settlement.

You can enter a fixed rule in the distribution rule when you enter the settlement rule for an order.

In the following process, you activate the amount settlement in customizing, display a settlement rule for an order, and then settle the order.

You can find more information about this process under [i](#) [Page 283].

Process Flow

You can find the data for this process under [?](#) [Page 284].

1. [Activating Amount Settlement \[Page 285\]](#)
2. [Displaying the Settlement Rule \[Page 286\]](#)
3. [Settling Costs \[Page 287\]](#)
4. [Resetting the Data \[Page 289\]](#)

Additional Process Information

You need to enter a settlement rule in the order master record before you can settle an order. The settlement rule contains distribution rules and settlement parameters.

The settlement rule comprises settlement receiver, settlement share and settlement type (periodic/full).

The settlement parameters are:

- Settlement profile
- Allocation structure
- PA Transfer Structure
- Source structure

In amount settlement, the amount entered in the settlement rule is settled in full (full settlement) or periodically (periodic settlement) to the specified receivers. You activate the amount settlement in the maintenance screen for the settlement profiles in customizing.

If amount rules have been defined in the settlement rule as well as percent or equivalence number rules, then the amounts are always settled first. Percentages or equivalence numbers then depend on the balance.

To define amount settlement rules in an order, you need to assign a settlement profile to that order, in which you have activated the corresponding indicator for the amount settlement.

In addition to activating the amount settlement, the following parameters are specified for the order settlement in the settlement profile.

- Allowed receivers
- Default values for allocation structure and PA transfer structure.
- Document type
- Other

In the allocation structure, the primary or secondary costs that were incurred on the order are allocated to settlement cost elements.

If costs are directly settled to Profitability Analysis, then you need to maintain the PA transfer structure as well as the allocation structure. In the PA transfer structure, the fixed and variable costs are assigned to the corresponding value fields.

Data Used During This Process

Data Used During This Process

Fields	Europe	North America
Order number	100079	100059
Controlling area	1000	2000
Company code	1000	3000
Settlement receiver - amount settlement	Cost Center 3110	Cost Center 3110
Settlement period	001	001
Fiscal year	Current year	Current year
Settlement profile	10	10
Allocation structure	A1	A1
PA Transfer Structure	CO	CO

Activating Amount Settlement





Use

The following shows the required customizing settlements. This is an example only, therefore you are requested not to change any data.



Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO

2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Actual Postings → Settlement*.
4. Choose  in front of *Maintain Settlement Profiles*.
5. Place your cursor on *Maintain Settlement Profiles*, then choose  *Execute*.
6. Select settlement profile *10 All receivers* and choose  *Receiver*.

The system displays detailed information on the settlement profile. The allocation structure determines the settlement cost elements used for crediting the cost center. In the PA transfer structure, the cost elements are assigned to the corresponding value fields. In the *Indicator* section of the screen, the indicator for activating the amount settlement is set.

7. Choose  and  until the overview tree appears.

Displaying Settlement Rules

Displaying Settlement Rules

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Display</i>
Transaction Code	KO03

2. Enter the following data:


Field	Europe	North America
Order number	100079	100059

3. Choose .

4. Choose *Settlement rule*.


Two distribution rules are defined:


- The first rule is for the amount settlement to cost center 3110. The *%* and *Equivalence number* columns (used for displaying percentage or equivalence number rules) both contain a zero value.
- The second rule contains a 100% settlement to a profitability segment.

5. Choose the first distribution rule in the first row, and choose .

In the *Distribution rule* section of the screen, you can see that a fixed amount of 2556.46 EUR (100,000 USD) are to be settled to cost center 3110 in a full settlement.


6. Choose .

7. Choose the second distribution rule in the second row, and choose .

8. Choose the  field from the *Settlement receiver* screen section.

The system displays the settlement rule for the profitability segment. You can see that the values for the *company code*, *business area*, *division* and *profit center* characteristics are present. Company code and business area are automatically derived, *profit center* and *division* have been maintained as characteristics.

9. Choose  *Continue*.

10. Choose  until the overview tree appears.

Settling Costs

1. Call up the transaction as follows:




Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Settlement → Individual Processing</i>
Transaction Code	KO88

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:

Field	Europe	North America
Order number	100079	100059
Settlement period	001	001
Posting period	No entry	No entry
Fiscal year	Current year	Current year
Asset value date	No entry	No entry
Processing type	Automatic	Automatic
Test run	Deselect	Deselect
Check transaction types	Deselect	Deselect

4. Choose .
5. Choose .
6. Choose .

The system displays a detail list, showing the sender order debits on the receiver objects. In the example provided, cost center 3110 is debited with a fixed amount of 2,556.46 (100,000) EUR (USD). The costs that remain on the order after this are then settled to the profitability segment.

7. Select the sender order and choose  *Sender*.

You can see how much was originally debited to the settled order.

8. Choose .

9. Select the sender order and choose  *Receiver*.

For each receiver object, the system displays the debits that resulted from the settlement for each settlement cost element.

10. Choose .

11. Choose *Accounting documents*.

The dialog box displays the different categories of document.



Settling Costs

12. Choose the *Profitability analysis* document type.

The system now displays the line items for the documents in Profitability Analysis.

13. Choose the *Value fields* tab page.

This shows you under which value field the costs for this order are displayed in Profitability Analysis.

14. Choose  and  until the overview tree appears.

Resetting the Data

Use

You need to reverse the order settlement to repeat the process.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Settlement → Individual Processing</i>
Transaction Code	KO88


2. Enter the following data:

Field	Europe	North America
Order number	100079	100059
Settlement period	001	001
Fiscal year	Current year	Current year
Asset value date	No entry	No entry
Processing type	Automatic	Automatic
Test run	Not selected	Not selected

3. Choose *Settlement → Reverse*.

4. In the dialog box, choose .

The system confirms that processing was free of errors.

5. Choose  until the overview tree appears.

Hierarchical Order Settlement

Hierarchical Order Settlement

Purpose

You use hierarchical settlement for orders that are to be settled to other orders from the same settlement run.

To enable complete settlement of the orders, you must comply with a specific sequence depicted in the settlement hierarchy.

You can find more information about this process under [i](#) [Page 291].

Process Flow

You can find the data for this process under [?](#) [Page 292].

1. [Displaying Selection Criteria \[Page 293\]](#)
2. [Displaying the Position of an Order in the Settlement Hierarchy \[Page 294\]](#)
3. [Settling Orders \[Page 295\]](#)

Additional Process Information

These settlement rules are used in the following process:

Sender Order Europe	Sender Order North America	Receiver Order Europe	Receiver Order North America
800049	800062	800046	800059
800048	800061	800045	800058
800047	800060	800045	800058
800046	800059	800044	800057
800045	800058	800044	800057

In the settlement run, you first settle orders *800049 (800062)*, *800048 (800061)* and *800047 (800060)*, and then orders *800046 (800059)* and *800045 (800058)* using the debits from those first orders. You define the settlement sequence using hierarchy numbers. The first orders to be settled receive the highest hierarchy numbers. The system assigns hierarchy numbers automatically during settlement rule maintenance.

Order settlement takes place as collective settlement. The orders to be settled are chosen using a selection variant that you define in advance. As selection criteria for defining the selection variant, you can use all master data, characteristics, system and user status, and freely defined selection rules using Boolean logic.

Data Used During This Process

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	
Company code	1000	3000	
From order number	800044	800057	
To	800049	800062	
Selection variant	SAP_25	SAP_25_CA2000	IDES Hierarchical Settlement
Period	001	001	
Fiscal year	Current year	Current year	
Plan version	000	000	

Displaying Selection Criteria

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Master Data → Special Functions → Collective Processing → Collective Display → Master Data</i>
Transaction Code	KOK3

2. Select the following selection variant, then choose .


Field	Europe	North America
Selection variant	SAP_25	SAP_25_CA2000

3. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000






4. Choose .

The selection criteria defined for this selection variant appear (orders for settlement 800045 to 800049 (800058 to 800062)).

5. Choose  until the *Collective Display of Internal Orders: Initial Screen* appears.
6. Remain on this screen.

Displaying the Position of an Order in the Settlement Hierarchy

Displaying the Position of an Order in the Settlement Hierarchy

1. On the *Collective Display of Internal Orders: Initial screen*, choose .
2. If a dialog box appears, choose .
A list of the orders selected for settlement appears. You can use this list to go to the order master records and, for example, display the settlement rule.
3. For example, select order *800045 (800058)* and choose *Goto → Settlement Rule*.
The overview shows order *800044 (800057)* as the settlement receiver.
4. Choose .
The overview displays the settlement hierarchy for order *800045 (800058)*.
Orders *800047 (800060)* and *800048 (800061)* are to be settled to order *800045 (800058)*. As you must settle these orders first, they are assigned the highest hierarchy number (*050*).
You can then settle order *800045 (800058)*. It has the hierarchy number *025*. The settlement receiver is order *800044 (800057)*, which is the last receiver in the settlement chain and so has hierarchy number *000*.
5. Choose , until the *Display Internal Order: Standard One-Line* screen appears.
If required, you can repeat steps 3 and 4 for other orders.
6. Choose  until the overview tree appears.


Settling Orders

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Settlement → Collective Processing</i>
Transaction Code	KO8G

2. Enter the following data:

Field	Europe	North America
Selection variant	SAP_25	SAP_25_CA2000
Settlement period	001	001
Posting period	001	001
Fiscal year	Current year	Current year
Asset value date	No entry	No entry
Test run	Selected	Selected
Detail list	Selected	Selected



3. Choose .


An overview appears, with a note that processing was completed with no errors and that five orders were settled.

4. Choose .

The detailed list shows the amount to be settled, sender and the receiver.



If  does not appear, actual settlement was already executed without setting the *Test run* indicator. If that is the case, choose , until the *Actual Settlement: Orders* screen appears. Choose *Settlement → Reverse*, without setting the *Test run* indicator. Continue from step 2.

5. Select sender order 800047 (800060) and choose  *Sender*.

The system displays the cost elements and amounts that were debited to the settled order.. The cost elements are primary cost elements.


6. Choose .

7. In the detailed list, select sender order 800045 (800058) and choose  *Sender*.


8. Choose  *Select*.

9. Double click on display variant /id_COOM60.


You see that this order was debited with the costs from the settlement of orders 800047 (800060) and 800048 (800061) from the same settlement run.

10. To go back to the detailed list, choose .

Settling Orders

11. Select sender order *800048 (800061)* and choose  *Receiver*.

The settlement receiver and the settled amounts appear for each settlement cost element .

12. Choose  until the overview tree appears.

Order Settlement with Source Assignment

Purpose

Settlement with the source assignment is used to settle the costs incurred on the sender order, by cost element or cost element group to different receivers.

In the example described here, a special research plan (laser development) is processed using an internal order. This plan requires that the cost elements be settled using different rules.

You can find more information about this process under [i](#) [Page 298].

Process Flow

You can find the data for this process under [?](#) [Page 299].

1. [Defining Source Structures \[Page 300\]](#)
2. [Displaying the Settlement Rule \[Page 301\]](#)
3. [Settling Orders \[Page 302\]](#)

Additional Process Information

Additional Process Information

The different source documents are grouped together in a source schema. You can enter the source schema as a parameter in the settlement rule or define the schema as a default value in the settlement profile for the order type. You maintain the source schema in Customizing.

In the example, the research project contains costs that can and cannot be capitalized. You settle direct labour cost and external sundries as overhead to cost center 4500 *Research and Development*. The laser purchased as trading goods is capitalized in fixed assets under asset number 2122-0.

Data Used During This Process

Field	Europe	North America	Description
Controlling area	1000	2000	
Company code	1000	3000	
Order number	100099	100039	Research & Development "Laser"
Order type	0150	0151	Research & Development "Laser"
Settlement profile	10	10	
Source structure	U1	U1	IDES Source Structure
<i>Source assignments</i>			
To be capitalized	U11	U11	Cost elements 400000 - 414999
Wages/Salaries/ Sundries	U12	U12	Cost elements 415000 -429999
Period	001	001	
Fiscal year	Current year	Current year	
Plan version	000	000	
Cost center	4500	4500	
Asset	2122-0	2122-0	

Defining Source Structures



Defining Source Structures




The following steps explain the customizing settings, and are intended for display purposes only. For this reason, you are requested not to change any data.

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO


2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Actual Postings → Settlement*.
4. Choose  *Maintain Source Structure*.
5. Select the *IDES Source Structure U1* and double click on *Source* in the dialog structure.

You can see that two source assignments (*U11 Material* and *U12 Wages/Energy*) have been defined in this structure.


6. Select the first assignment *U11* and double click on *Source* in the dialog structure.
7. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Europe	North America
Controlling area	1000	2000

The overview screen displays the source data for assignment *U11*. The cost element interval from *400000* to *414999* is defined.

8. Choose , until the *Change View "Source Structures": Overview* screen appears. Repeat step 6 for source structure *U12*.

The source data for the second assignment *U12* are displayed. The cost element interval from *415000* to *429999* is defined.

9. Choose  until the overview tree appears.

Displaying Settlement Rules

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Master Data → Special Functions → Order → Display</i>
Transaction Code	KO03

2. Enter the following data:

Field	Europe	North America
Order	100099	100039

3. Choose .


4. Choose *Settlement rule*.

The system displays the two settlement receivers, the asset number *2122-0*, and cost center *4500*. The *Source assignment* column displays source assignments *U11* and *U12*.

The settlement rule states that when asset number *2122-0* is settled in full, the amounts posted on the cost elements (defined in source assignment *U11*) are to be debited 100%. The cost element amounts (from the cost elements stored in source assignment *U12*) are to be debited to cost center *4500* (also 100%).

5. Choose *Goto → Settlement parameters*.

Source structure U1 is displayed in the parameter list. If this has not already been defaulted in the order type (and thus automatically transferred when you create the order), then you need to enter it when you maintain the settlement rule. This parameter must be entered to ensure that the *Source assignment* field in the distribution rule is shown and ready for entry during maintenance.

6. Choose  until the overview tree appears.

Settling Orders

Settling Orders

Use

Cost objects in different SAP applications are all settled using the same method. During settlement, the incurred actual costs for an object are either completely or partially settled to one or more receivers. On the receivers, you can use reporting to display this. The system creates the corresponding credit postings for the sender at the same time. You can still see the original debit on the sender.

In this example, costs were posted to an order and are now to be settled to two receivers, according to the source cost element used for posting them to the order. The receivers are a cost center and a fixed asset.

Procedure

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Settlement → Individual Processing</i>
Transaction Code	KO88

2. If the *Set Controlling Area* dialog box appears, enter the following data then choose :


Field	Europe	North America
Controlling area	1000	2000

3. Enter the following data:


Field	Europe	North America
Order	100099	100039
Settlement period	001	001
Posting period	001	001
Fiscal year	Current year	Current year
Processing type	Automatic	Automatic
Test run	Selected	Selected

4. Choose .

The *Basic list* contains a message stating that processing was completed without errors.

5. To display the detail list, choose .

This shows the amounts that were settled to each receiver.

6. Select sender order *100099* (*100039*) and choose  *Sender*.

The system displays the cost elements and amounts that were debited to the settled order.. You can follow up the connection between the displayed amounts for each cost element, and the amounts settled (according to each source assignment) for each receiver.


7. To return to the *Detail list*, choose .

8. Choose  *Receiver*.

The settlement receiver and the credited values are displayed with the corresponding settlement cost elements.



Here you need to note the difference between the source structure and the allocation structure. The allocation structure determines the settlement cost elements used for settlement, independently of the source structure mentioned above.

9. Choose  until the overview tree appears.

Value-Based Overheads (Fixed and Variable)

Value-Based Overheads (Fixed and Variable)

Purpose

Overhead costing enables you to define percentage-based overhead rates in the planning and actual data. The overhead rate applies to selected cost elements using the calculation base defined in Customizing.

The following process first shows the required settings in Customizing. You execute actual overhead calculation and display the results in order reporting. You reverse the overhead allocation so that you can repeat the process.

For more information, see [i](#) [Page 305].

Process Flow

You can find the data for this process under [?](#) [Page 306].

1. [Displaying the Definition of a Costing Sheet \[Page 307\]](#)
2. [Calculating Actual Overhead Rates \[Page 309\]](#)
3. [Displaying Allocated Overheads in Order Reporting \[Page 310\]](#)
4. [Reversing Actual Overhead Rates \[Page 311\]](#)

Additional Process Information

You group the parameters for overhead calculation in a costing sheet. You define this costing sheet in Customizing.

The costing sheet links all parts of the overhead calculation and contains the following rows:

Rows	Description
Base rows	These contain the calculation base (cost element and origin groups) for the overhead calculation
Overhead rows	These contain the credit key (cost center or order where the overhead calculation is credited) as well as the overhead (quantity-based or proportional).
Totals rows	These are used to calculate the subtotals.

The overhead specifies the conditions (dependencies) under which overhead is applied to an object, and how much overhead this is.

Data Used During This Process

Data Used During This Process

Field	Europe	Description
Controlling area	1000	
Company code	1000	
Order number	100002	
Costing sheet	CO02	Overhead percentage
Calculation base	B300	Material costs
Overhead	A100	Material overhead costs
Credit	C03	Credit to warehouse
Plan version	0	

Displaying the Definition of a Costing Sheet




Use

The following steps explain the customizing settings, and are intended for display purposes. For this reason, you are requested not to change any data.

Procedure


1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO



2. Choose  *SAP Reference IMG*.
3. Choose *Controlling → Internal Orders → Actual Postings → Overhead Rates*.
4. Choose  in front of *Maintain Costing Sheets*.
5. Select the *percentage-based overhead* row in the CO02 costing sheet, and double-click in the dialog structure on *Costing sheet rows*.
6. Select row 10 for the *Base B300* entry, and double-click in the dialog structure on *Base*.
7. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Data
Controlling area	1000

You can see cost elements 400000 - 419000 have been specified as the base.

8. Choose , until the *Change View "Costing Sheet Rows": Overview* screen appears.
9. Select row 20 for the *Overhead Rate A100* entry, and double-click in the dialog structure on *Overhead rate*.

You see detailed information on the overhead rate. The columns *Valid from* and *To* show the period in which the overhead rate is valid. This enables you to define various periods for different overhead rates. In the *CO area* column, you define the controlling area for which the overhead is valid. In the *Ovrhd type* column, you define whether the overhead rate refers to Actual (1), Planned (2) or Commitment (3) values. A percentage-based overhead rate of 5% is defined for every row (actual and planned values).


10. Choose .
11. Select row 20 for the *Credit C03* entry, and double-click in the dialog structure on *Credit*.
12. If the *Set Controlling Area* dialog box appears, enter the following data then choose :

Field	Data
Controlling area	1000

The overview shows that the overhead rate is allocated using cost element 655100 and is credited to cost center 4130. The * value in the *Fixed %* column shows that the costs

Displaying the Definition of a Costing Sheet

credited to the credit object are distributed in the same way (by fixed and variable portions) as the overhead allocation on the debited object.

13. Choose  until the overview tree appears.


Calculating Actual Overhead Rates

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Overhead Rates → Actuals: Individual Processing</i>
Transaction Code	KGI2

2. Enter the following data:

Field	Data
Order	100002
Period	001
Fiscal year	1998
Test run	Not selected
Dialog display	Selected


3. Choose .


The overview displays the result of the overhead calculation and also shows the material cost base and overhead amount.

6. Choose .

7. Choose .

You see the sender and the receiver, with the credit cost element and the value for the period.

8. Choose  until the overview tree appears.

9. Choose .

Displaying Allocated Overheads in Order Reporting

Displaying Allocated Overheads in Order Reporting

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Information System → Reports for Internal Orders → Plan/Actual Comparisons → Orders: Actual/Plan/Variance</i>
Transaction Code	S_ALR_87012993

2. Enter the following data:

Field	Data
Controlling area	1000
Fiscal year	1998
From period	001
To period	001
Plan version	0
Order group	
Or value(s)	100002

3. Choose .

The system displays the plan and actual values for the material costs and the overhead costs on the first page of the report. Under cost element *655100*, the system displays the five percent overhead rate on material costs, as defined in costing sheet *CO02*.

4. Choose  until the overview tree appears.
5. In the dialog box, choose Yes.

Reversing Actual Overhead Rates

1. Call up the transaction as follows:


Menu Path	<i>Accounting → Controlling → Internal Orders → Period-End Closing → Single Functions → Overhead Rates → Actuals: Individual Processing</i>
Transaction Code	KGI2

2. Enter the following data:

Field	Data
Order	100002
Period	001
Fiscal year	1998
Test run	Not selected
Dialog display	Not selected

3. Choose *Overhead Calculation → Reverse*.

The basic list appears, with a comment that processing was completed with no errors.

4. Choose  until the overview tree appears.

Cost Element Accounting (CO-CEL)

[Reconciliation FI/CO \[Page 313\]](#)

Reconciliation FI/CO

Purpose

One of the aims of the reconciliation ledger is to track the postings entered in Controlling for which the value flows crossed the boundaries of the organizational units in Financial Accounting. Special reports let you investigate these postings across functional areas, company codes or business areas.

The following are examples of these postings in Controlling:

- Activity allocation
- Repostings
- Settlement of internal orders

If required, the system can generate automatic reconciliation postings in Financial Accounting. This is necessary, for example, if the income statement in Financial Accounting is to be compared with Profitability Analysis. This reconciliation requirement is especially important for an income statement using cost of sales accounting or at business area level.

Process Flow

You can find the data for this process under [?](#) [Page 314].

1. [Settings for Reconciliation Postings - Defining Tax](#) [Page 315]
2. [Settings for Reconciliation Postings - Defining Accounts](#) [Page 316]
3. [Displaying FI/CO Reconciliation](#) [Page 319]
4. [Examining Postings Across Business Areas and Company Codes](#) [Page 321]
5. [Executing Reconciliation Postings](#) [Page 323]

Data Used During This Process

Data Used During This Process

Field	Data
Company code	1000
Controlling area	1000
Fiscal year	2000
Posting period	8
Business area	IDES_BA
Partner business area	IDES_BA
Chart of accounts	INT

Settings for Reconciliation Postings - Defining Tax

Use



The preparations that are required for reconciliation postings in FI are detailed below.

At this time, the reconciliation postings occur without taxes or overheads. The business transaction for the reconciliation posting is therefore not tax-relevant for Financial Accounting. To post non-tax-relevant business transactions on accounts that require a tax code, you can save a tax code in the company code, which represents a tax rate of zero. This tax code is set automatically when you post non-tax-relevant business transactions.

Procedure

1. Call up the transaction as follows:





Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO, OBCL

2. Choose  *SAP Reference IMG*.
3. Choose *Financial Accounting → Financial Accounting Global Settings → Tax on Sales/Purchases → Posting*.
4. Choose  for *Assign Tax Codes for Non-Taxable Transactions*.
Tax code *V0* has been stored for company code *1000*.

5. Choose  until the *Display IMG* screen appears.

6. Call up the transaction as follows:

Menu Path	<i>Choose Financial Accounting → Financial Accounting Global Settings → Tax on Sales/Purchases → Calculation</i>
Transaction Code	SPRO, FTXP

7. Choose  for *Define Tax Codes for Sales and Purchases*
8. In the dialog box, enter *DE* for the country, then choose .
9. Enter the *Tax code V0*, then choose .
- You can see that no tax percentage rate has been stored.
10. Choose  until the overview tree appears.

Settings for Reconciliation Postings - Defining Accounts

Adjustment Accounts

Use




The preparations that are required for reconciliation postings in FI are detailed below.

The adjustment postings for the primary cost elements are made on the corresponding G/L accounts. This means, for example, that for the cross-business area reposting of a value for cost element 400000, there is also a reconciliation posting on G/L account 400000. Reconciliation postings of secondary allocations do not initially have corresponding accounts for the secondary cost elements. Adjustment accounts are created especially for these reconciliation postings. These are normally P&L accounts. You can now go from Customizing to standard maintenance for G/L accounts.



Procedure

1. Call up the transaction as follows:

Menu Path	<i>Tools → AcceleratedSAP → Customizing → Edit Project</i>
Transaction Code	SPRO, FS00, OBYA, OBXN, OK17

2. Choose  SAP Reference IMG.
3. Choose *Controlling → Cost Element Accounting → Reconciliation Ledger*.
4. Choose  for *Define Adjustment Accounts for Reconciliation Postings*.
5. Place the cursor on *Change Adjustment Account* and choose  *Choose*.
6. Enter the following data:

Field	Data
G/L account	499998
Company code	1000


7. Choose .
8. Choose the *Control data* tab page.
You can see that this adjustment account is intended for reconciliation postings.
9. Choose  until you return to the *Choose Activity* dialog box.

Clearing Accounts


Use




For the postings on the adjustment accounts there are offsetting entries on the various clearing accounts, depending on whether they are cross-company code, cross-business area or cross-functional area business transactions.


Procedure

1. In the *Choose Activity* dialog box, position your cursor on *Maintain clearing accounts for company codes* and choose  *Choose*.
2. Enter the following data:

Field	Data
Company code 1	1000
Company code 2	2000

3. Choose .

You can see which clearing accounts are used for the reciprocal receivables and payables of this company code.
4. Choose  until you return to the *Choose Activity* dialog box.
5. Position your cursor on *Maintain clearing accounts for business area/functional area*, then choose  *Choose*.
6. In the dialog box, enter chart of accounts *INT*, then choose *Continue* .

You see that the clearing account for cross-business area and cross-functional area postings has the number *194500*.
7. Choose  until you return to the *Choose Activity* dialog box.

Account Determination

Use



You can specify in account determination which of the adjustment accounts for reconciliation postings can be used by which type of allocation. The possible determining factors are:

- Debit/credit indicator
- Object class (overhead costs, investments, production, and so on).
- CO business transaction (for example, assessment or reposting)

You can also define the adjustment account using a combination of these factors.

To set up account determination in CO proceed as follows:


Procedure

1. In the *Choose Activity* dialog box, position your cursor on *Define accounts for automatic postings* and choose  *Choose*.
2. If the *Set Controlling Area* dialog box appears, enter the following data, then choose :

Field	Data
Controlling Area	1000

3. Choose *Change account determination*.

Account Determination

To skip the warning message, choose .

4. Choose *Rules*.

The system displays the preconfigured rule for account determination. The CO business transaction is used a definition proportion.

5. Choose *Posting keys*.

The system displays the posting keys used for the reconciliation postings in FI.

6. Choose *Accounts*.


The system displays the settings for the accounts of the reconciliation posting according to the selected rules.

The clearing accounts can also be defined in Customizing for FI.


7. Choose  and  until the *Display Implementation Guide* screen appears.

8. Call up the transaction as follows:


Menu Path	From the <i>Implementation Guide for R/3 Customizing</i> node, choose <i>Financial Accounting → General Ledger Accounting → Business Transactions → Integration → Overhead Cost Controlling</i> .
Transaction Code	OBYP

9. Choose  for *Define Accounts for Overhead Cost Controlling*.

10. In the dialog box, enter *INT* as the chart of accounts.

11. Choose .

The system shows the adjustment account that has been used for the reconciliation posting.

12. Choose  until the overview tree appears.

Displaying FI/CO Reconciliation

Use

The SAP System contains several reports for reconciliation between FI and CO. The following report shows you a comparison by account of the values in FI and CO from an FI point of view. This perspective differs from the CO perspective especially for the secondary cost elements, which do not have a corresponding G/L account.

Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Element Accounting → Information System → Reports for Cost and Revenue Element Accounting → Reconciliation → CO/FI Reconciliation (Business Area) in Company Code Currency</i>
Transaction Code	S_ALR_87013605

2. Enter the following data:

Field	Data
Controlling area	1000
Fiscal year	2000
Posting Period	8
Business areas Or value(s)	1000


3. Choose .

The adjustment accounts are displayed, on which the reconciliation postings in FI for the corresponding CO postings are made.


The columns show the values from CO and FI, the variance between CO and FI and the reconciliation postings for the current period.

You can see how the values for the adjustment accounts are displayed by cost element.

The adjustment account *Reconciliation FI/CO* is used for multiple secondary cost elements. The adjustment accounts are assigned during account determination.

4. Choose  from in front of row 499998.
5. Double-click on row 619000 DAA Production.

The system displays the CO line items.

6. Remain on this screen.
7. To open another session, choose .

Displaying FI/CO Reconciliation

Examining Postings Across Business Areas and Company Codes

Use

In the SAP System there are various reports with which you can examine postings across business areas, functional areas and company codes from a CO perspective.


Procedure

1. Call up the transaction as follows:

Menu Path	<i>Accounting → Controlling → Cost Element Accounting → Information System → Reports for Cost and Revenue Element Accounting → Cost Flow → Cost Elements: Allocations between Business Areas.</i>
Transaction Code	S_ALR_87013608

2. Enter the following data:

Field	Data
Controlling area	1000
Fiscal Year	2000
Posting period	8

3. Choose .

You can use this report to interactively investigate the value flow between business areas.

On the lower left hand-side of the screen area under *Variation: Business Area* you can select the business area that you want to examine.


4. Choose business area 1000.


The system displays the select business area on the right hand-side of the screen area.

5. To select the partner business area, select *Trdg part. BA* on the upper left hand-side of the screen area, under *Variation: Characteristics*.

6. Then choose *9900Corporate Other* in the lower screen area.

You can see how the totals of receivables and payables are made up. The columns show the value flow between the selected business areas, which are displayed in the report header. The system also displays whether a reconciliation posting has already been made for an amount in FI (column 2) and if a reconciliation requirement still exists (column 3).

7. Position your cursor on one of the displayed data records in business area 9900, then choose .


8. To display the line items choose .

9. Choose .

10. In the dialog box, choose Yes.

Examining Postings Across Business Areas and Company Codes

Note the value that has flowed from business area *1000* into business area *9900*. In the next section you will generate a reconciliation posting for this cost flow.

11. To examine more data, repeat steps 8-11.
12. Remain on this screen.
13. To open another session, choose .

Executing Reconciliation Postings

Use

The previous section on [Examining Postings across Business Areas and Company Codes \[Page 321\]](#), showed the cross-business area postings in CO. To create a business area income statement, you must generate reconciliation postings in FI.


Procedure

1. Call up the transaction in the third session as follows:


Menu Path	<i>Accounting → Controlling → Cost Element Accounting → Actual Postings → Reconciliation with FI</i>
Transaction Code	KALC, KALS

2. Enter the following data:





Field	Data
Controlling area	Select
Controlling area	1000
Period	8
Fiscal year	2000
Execute all reconciliation postings	Select
Test run	Select
Detail lists	Select

3. Choose .

The system displays a list of the necessary reconciliation postings between company codes, functional areas, or business areas.

4. To sort the table, select the *BA* column heading and choose .
5. Use the scroll bar (if required) until you reach the reconciled cost flows between business area 1000 and partner business area 9900.

You can see the reconciliation requirement between company codes, functional areas, and business areas.

6. To display the CO line items that require reconciliation, choose a row in the list and choose .
7. Choose  until the overview tree appears.
8. To close the other sessions, choose .
9. Choose  until the overview tree appears.
10. In the dialog box, choose Yes.

Executing Reconciliation Postings