

Controlling Case Study Cost Center Accounting (CO-CCA)

This case study explains an integrated cost center accounting process in detail and thus fosters a thorough understanding of each process step and underlying SAP functionality.

Product

S/4HANA 1809 Global Bike

Fiori 2.0

Level

Undergraduate Graduate Beginner

Focus

Controlling
Cost Center Accounting

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Version

3.3

Last Update

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MOTIVATION

The data entry requirements in the controlling exercises (CO 1 thorough CO 3) were minimized because much of the data was stored in the SAP system. This stored data, known as master data, simplifies the processing of business transactions.

In this case study, costs of Global Bike's cafeteria are assessed and allocated to organizational units that use its services.

In order to allocate costs, cost centers will be created and output costs will be planned.

PREREQUISITES

Before you use this case study, you should be familiar with navigation in the SAP system.

In order to successfully work through this case study, it is not necessary to have finished the CO exercises (CO 1 through CO 3). However, it is recommended.

NOTES

This case study uses the Global Bike data set, which has exclusively been created for SAP UA global curricula.





Process Overview

Learning Objective Understand and perform a cost center accounting process.

Time 105 min

Scenario In order to perform the cost center accounting you will take on different roles within the Global Bike company, e.g. cost accountant or chief accountant. You will be working in the Controlling (CO) department.

Employees involved Jermain Kumins (Production Data Administrator)

Jamie Shamblin (Cost Accountant)

Shuyuan Chen (Chief Accountant)

To assess and allocate costs associated with the cafeteria cost centers, cost elements and activity types are created first. You will then plan the activity outputs, the primary cost inputs and the internal activity inputs.

After reviewing your planning you create and execute an assessment cycle and display its results. Finally, you will calculate the prices of the activity types.

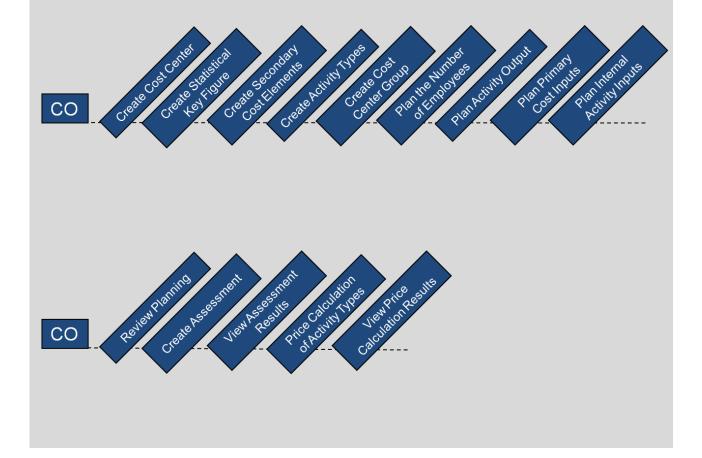


Table of Contents

Process Overview	2
Step 1: Create Cost Center	4
Step 2: Create Statistical Key Figure	7
Step 3: Create Secondary Cost Elements	9
Step 4: Create Activity Types	12
Step 5: Create Cost Center Group	14
Step 6: Plan the Number of Employees	16
Step 7: Plan Activity Output	18
Step 8: Plan Primary Cost Inputs	20
Step 9: Plan Internal Activity Inputs	23
Step 10: Review Planning	25
Step 11: Creating Assessment	27
Step 12: View Assessment Results	31
Step 13: Price Calculation of Activity Types	33
Step 14: View Price Calculation Results	35
Learning Snacks	
CO-CCA Challenge	



Step 1: Create Cost Center

Task Create three cost centers.

Time 10 min

Short Description Use the SAP Fiori Launchpad to create cost center for canteen, maintenance and assembly.

Name (Position) Jamie Shamblin (Cost Accountant)

A cost center represents an organizational unit within a controlling area and specifies a uniquely definable instance where costs are incurred. This definition can be based on functions, settlement specific, geography, or cost responsibility.

To create a new cost center, use the app *Manage Cost Centers*.



Fiori App

Note If the system prompts you to enter the relevant controlling area, click at your user-button . Follow the menu path Settings Default Values and enter NA00 as your controlling area and click on Save

NA00

To create a new cost center choose the button Add in the right corner.

On the following screen enter **NA00** as controlling area, **CC-CA###** (replace ### with your number, e.g. 012) as cost center number. The cost center

should be valid from **01/01** of the current fiscal year. Click confirm.



CC-CA### 01/01 of current year

New Cost Center			
* Controlling Area:	NA00	GBI North America	
* Cost Center:	CC-CA000		o
* Valid From:	01.01.2019		⊞
* Valid To:	31.12.9999		⊞

Enter **Canteen** ### as the cost center name and description. Enter your name for the person responsible. Select cost center category Service cost center **H** and assign the cost center to hierarchy area Internal services **N1200**. In addition, choose business area **Bikes** via the F4-Help and currency **USD**.

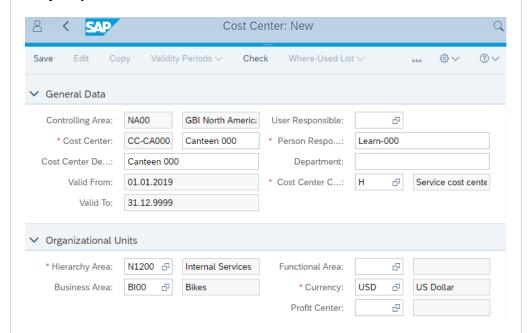
Canteen ###, Your name H N1200

BI00, USD

BI00

USD

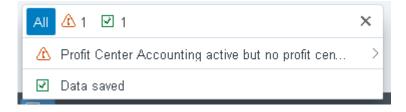
Compare your entries with the screen shown below.



Click Save to save your cost center. You can acknowl edge the warning message by pressing enter.

Business area:

Currency:



BI00

USD

Repeat the above process to create cost center for maintenance. Use the following data:

Cost Center: CC-MA### CC-MA### Valid from: 01/01 of the current fiscal year 01/01 of current year Maintenance ### Name: Maintenance ### Your name **Person responsible:** Your name **Cost center category:** \boldsymbol{H} Н Hierarchy area: N4300 N4300

Click Save to save your cost center.

Repeat the above process to create cost center for assembly. Use the following data.

Cost Center: CC-AS###

Valid from: 01/01 of the current fiscal year

Name: Assembly ###

Person responsible: Your name

Cost center category: F

Hierarchy area: N4200

Business area: BI00

Currency: USD

Click Save to save your cost center.

Click on the home icon to return to the Fiori Launchpad overview.

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CC-AS###

01/01 of current year

Assembly ###

Your name

F

N4200

BI00

USD



Step 2: Create Statistical Key Figure

Task Create a new statistical key figure.

Time 5 min

Short Description Create a new statistical key figure.

Name (Position) Jamie Shamblin (Cost Accountant)

Because the canteen costs are assessed for three cost centers (including itself), the number of employees in the cost centers is the allocation base for cost assessment. You have to create a statistical key figure for this purpose.

To create a new statistical key figure, use the app *Manage Statistical Key Figures*.



Fiori App

If the following error occur, press $^{\text{Close}}$.



Note A Controlling area is an organizational unit within a company, used to represent a closed system for cost accounting purposes.

A controlling area may include single or multiple company codes that may use different currencies. These company codes must use the same operative chart of accounts. All internal allocations refer exclusively to objects in the same controlling area.

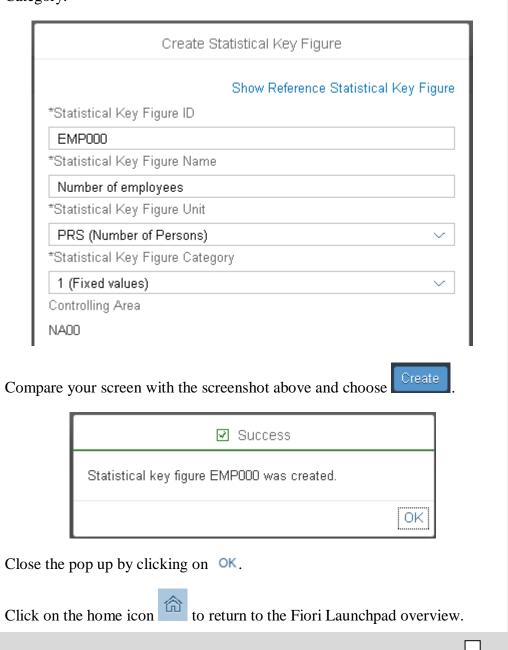
Click on Create. If the systems choose the error again, press F5 to refresh the browser.

In the pop up enter **EMP**### (replace ### with your number) as the Statistical Key Figure ID, **Number of employees** as name, choose Number

EMP###
Number of employees

PRS

of Persons (**PRS**) as the unit and **1** (**Fixed values**) as Statistical Key Figure Category.





Step 3: Create Secondary Cost Elements

Task Create secondary cost elements.

Time 5 min

Short Description Create secondary cost elements to assess the cost of the canteen, assembly and maintenance.

Name (Position) Jamie Shamblin (Cost Accountant)

Internal cost flows and activity flows are always allocated in SAP ERP using secondary cost elements. A cost element classifies the purpose-related, valuated consumption of factors of production within a controlling area. In contrast to primary cost elements, secondary cost elements do not have any corresponding, cost-relevant G/L account.

Note In SAP S/4HANA Cost Elements are stored, because of performance issues, together with G/L Accounts. Following the app to create secondary costs will be the same as create G/L Account.

To create a new secondary cost element use the app *Manage G/L Account Master Data*.

Manage G/L Account Master Data Fiori App

Click at +. If you can't see the Add icon click on More

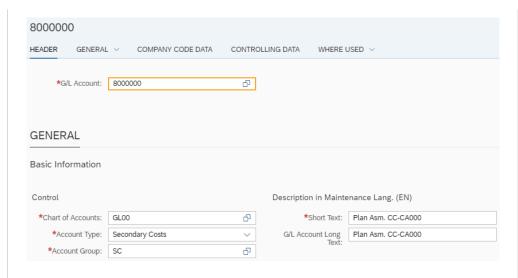
Enter **8000**### as G/L Account, **GL00** as Chart of Accounts. In the pull down menu G/L Account Type and for Account Group choose **Secondary Cost(s)**.

8000### GL00 Secondary Costs SC

Note Secondary costs are costs incurred through in-house exchange of services, for example Repair costs that the company carries out itself. The opposite is primary costs, these are not self-produced, but sourced externally.

Type in the name **Plan Asm. CC-CA###** for Short Text ant G/L Acct Long Test.

Plan Asm CC-CA### Plan Asm CC-CA###



On the tab *Company Code Data* you can assign your new secondary cost element with your company code. Therefore, click on +.

Enter **US00** for Company Code, **USD** for Account Currency and **ZSEC** for Field Status Group.

Click on to add the secondary cost element.



Choose the tab *Controlling Data*. Enter in the field Cost Element Category **42** for Assessment.



Confirm your entries with

Account has been saved successfully.
No Data Available

Repeat the process above for the maintenance allocation cost element with the following data:

G/L Account: **8100**###

Chart of Accounts: GL00

8100### GL00 Allocation CC-MA###

Secondary Costs

US00 USD ZSEC

42

Short Text ant G/L Acct

Long Test. Allocation CC-MA###

Account Type: Secondary Costs

Account Group: SC

Company Code: US00

Account Currency: USD

Field status group **ZSEC**

Cost. Elem. Cat.: 43

Now, click



Repeat the process for the assembly allocation cost element with the following data:

G/L Account: **8200**###

Chart of Accounts: GL00

Short Text ant G/L Acct

Long Test. Allocation CC-AS###

Account Type: Secondary Costs

Account Group: SC

Company Code: US00

Account Currency: USD

Field status group **ZSEC**

Cost. Elem. Cat.: 43

Now, click



Click on the home icor



to return to the Fiori Launchpad overview.

SC US00 USD ZSEC

8200### GL00 Allocation CC-AS### Secondary Costs SC US00 USD ZSEC

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Step 4: Create Activity Types

Task Create activity types.

Time 10 min

Short Description Create activity types to allocate cost for activities within maintenance and assembly.

Name (Position) Jamie Shamblin (Cost Accountant)

Activity types are organizational units within the controlling area that classify the activities performed by a cost center. As units of measure, they are used to allocate internal activities.

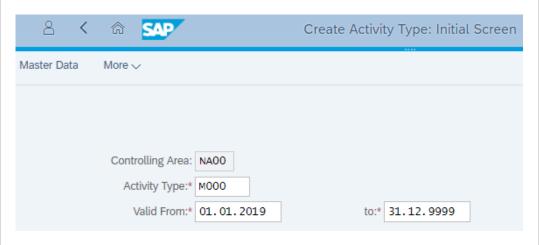
To create a new activity type, use the app *Manage Activity Type*.



Fiori App

Enter M### (replace ### with your assigned number) as the activity type number. It should be valid from 01/01 of the current fiscal year. Press enter.





On the following screen, type in Maint. Hours ### as the name. The Activity

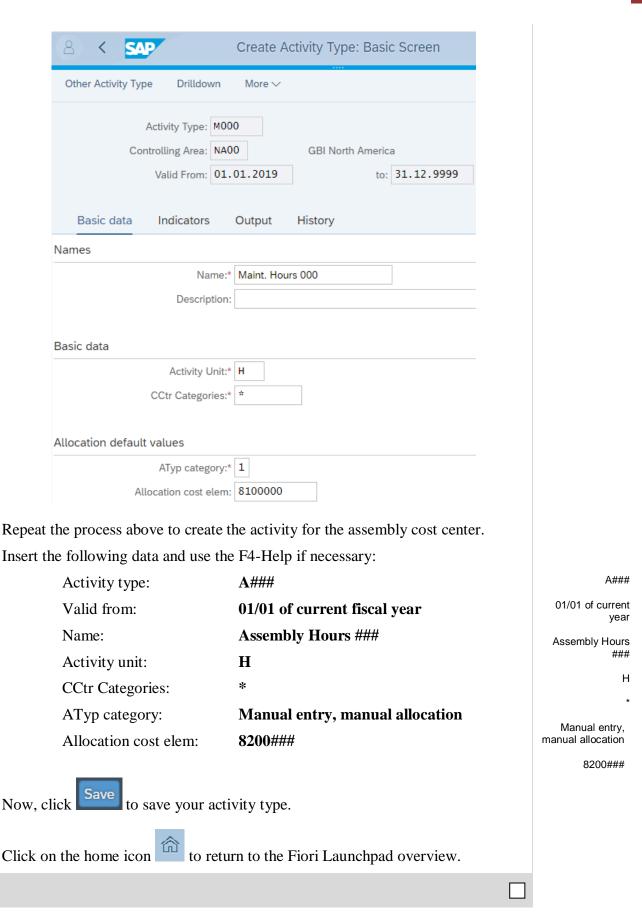
Unit is Hour (**H**). Use to choose for CCtr Categories **all cost center** categories (*). Use the drop-down menu to choose the Atyp category **Manual entry, manual allocation** and assign it to the allocation cost element you just created (8100###). Your screen should look similar to the one depicted below.

Now, Click

Maint. Hours ###

H, all cost center categories

Manual entry, manual allocation 8100###





Step 5: Create Cost Center Group

Task Create the cost center group.

Time 10 min

Short Description Create a cost center group to assess the canteen cost. Receivers of the canteen cost are the canteen, the maintenance and the assembly cost center you created previously.

Name (Position) Jamie Shamblin (Cost Accountant)

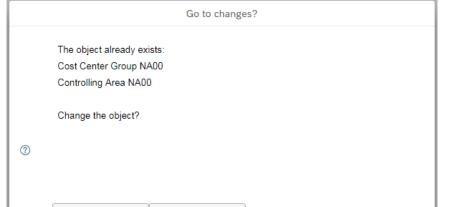
Cost centers can be grouped together to form cost center groups by various perspectives to model the company's structure as cost centers in the SAP System. You can use these groups to form cost center hierarchies that summarize the areas for decision-making, responsibility, and control according to the company's specific needs.

To create a new cost center group, use the Manage Cost Center Groups.



Fiori App

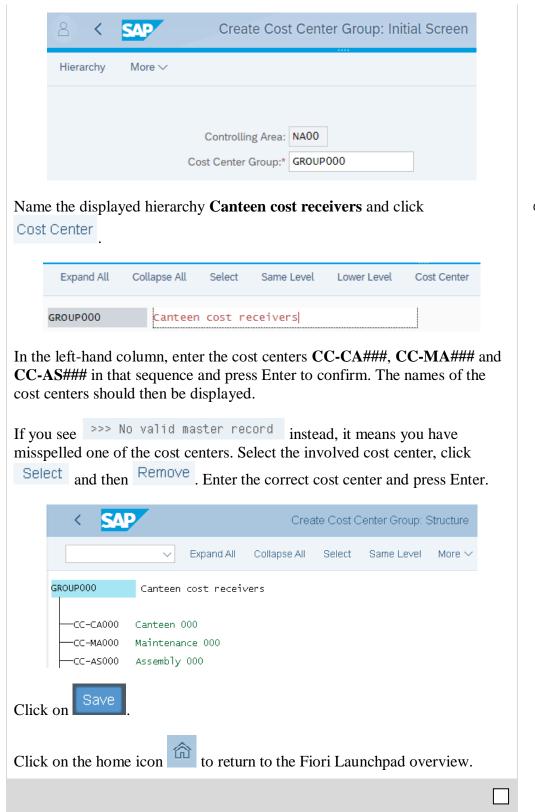
If the following pop up appears press



No

The group shall be named **GROUP###** (replace ### with your assigned number). Click

GROUP###



Canteen cost receivers

CC-CA### CC-MA### CC-AS###



Step 6: Plan the Number of Employees

Task Plan the number of employees.

Time 5 min

Short Description Plan the number of employees working in the organizational units associated with the previously created cost centers.

Name (Position) Shuyuan Chen (Chief Accountant)

To plan the number of employees, use the app *Change Statisitical Key Figure Planning*

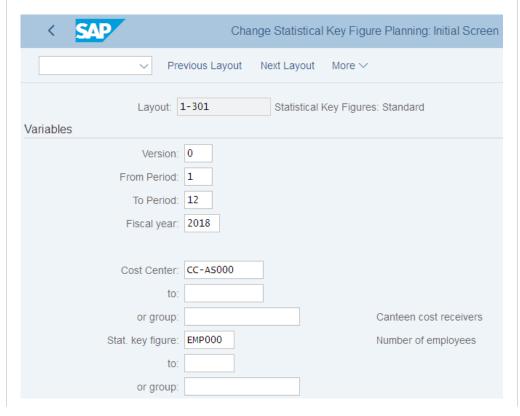


Fiori App

The planning layout Statistical key figures: standard (1-301) appears. Choose the **Plan/actual version** via the F4-Help and **periods 1 to 12 in the current fiscal year**. Enter cost center **CC-AS###** and for Stat. key figure **EMP###**. Make sure you leave all other fields blank.

Plan/actual version 1,12, current fiscal year CC-AS###, EMP###

Compare your entries with the screen shown below.



CASE STUDY

Choose Form-Based for Entry at the bottom of the screen. Then click

Overview Screen

or hit F5.

Enter 15 as the current plan value and click

Repeat the process for cost center CC-MA### and enter 5 as current plan value. Repeat the process again for the canteen cost center and plan 5 employees.

Click on the home icon

to return to the Fiori Launchpad overview.

Confirm any warnings for unsaved data.



Step 7: Plan Activity Output

Task Plan the activity output.

Time 5 min

Short Description Plan the activity output of the maintenance and assembly.

Name (Position) Shuyuan Chen (Chief Accountant)

To plan the activity output, use the app Edit Prices for Activity Types – Cost Centers.



Fiori App

NA00

If needed enter NA00 as Controlling Area and confirm with continue.



The layout *Activity types with Prices: Standard* (1-201) appears.

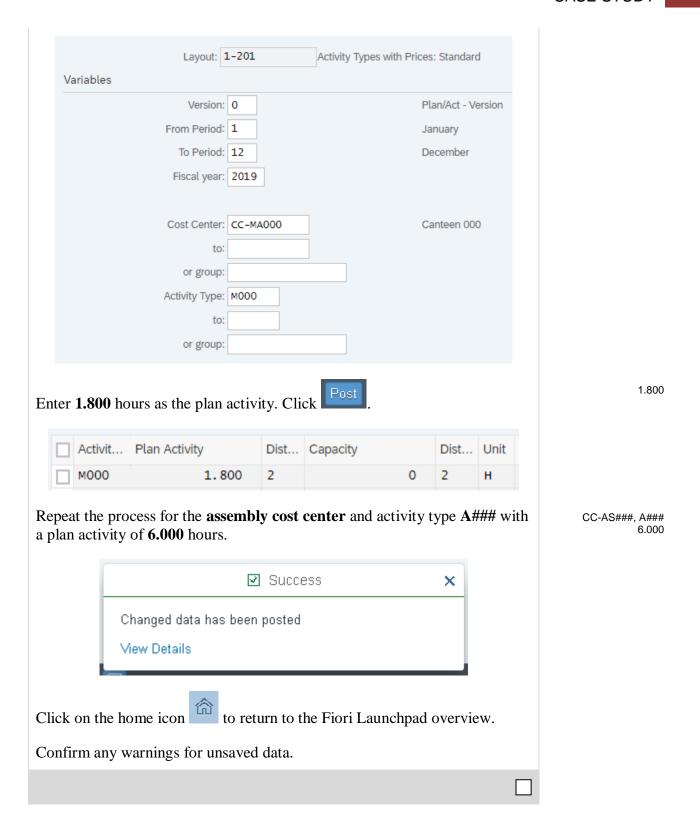
Fill the fields Version, Periods and Fiscal Year as in the previous step, if they do not already contain the correct default values.

0, 1,12, current year

Enter **CC-MA**### as the cost center and **M**### as the activity type. Leave all

CC-MA###, M###

other fields blank. Then click





Step 8: Plan Primary Cost Inputs

Task Plan primary cost inputs.

Time 10 min

Short Description Plan the primary cost inputs for the canteen, assembly and maintenance.

Name (Position) Shuyuan Chen (Chief Accountant)

Primary costs are incurred in all three cost centers each fiscal year. These costs are 60,000 for salaries and 90,000 for purchased services in the canteen, maintenance salaries in the amount of 60,000, and assembly wages in the amount of 150,000.

To plan the primary cost inputs, use the app *Plan Primary Costs Inputs – Depreciation/Interest*.

Plan Primary Cost Inputs Depreciation/Interest Fiori App

Fill the fields Version, Periods and Fiscal Year as in the previous step, if they do not already contain the correct default values.

0, 1,12, current year

Enter **CC-CA###** as the cost center and choose **700000** via the F4-Help as cost element. Leave all other fields blank.

CC-CA###, 700000

命 SAP	Change Cost Element/Activity Input Planning:
ut Next Layout N	1ore ✓
Layout: 1-101	Cost Elements Acty-Indep./Acty-Dependent
Version: 0	Plan/Act - Version
From period: 1	January
To period: 12	December
Fiscal year: 2017	
Cost Center: CC-CA00	Canteen 000
to:	
or group:	
Activity Type:	
to:	
or group:	
Cost Element: 700000	Labor Expense
to:	
or group:	
Click Overview Screen .	
On the following screen,	enter the plan fixed costs of 60.000,00 and Post 60.000,00
Repeat the process for the fixed costs of 90.000,00 .	e canteen and cost element 741000 with planned 741000 90.000,00
e e	ment/Activity Input Planning screen, change the cost and 700000 (Labor Expense) as cost element. Enter 60.000,00.
Labor Expense). Now the cost input can be planned	###, activity type A ### and cost element 700000 nat you have added the activity type, the primary activity specific – that is, with a fixed and variable W Screen .

The Plan variable cost field should now be ready for input. Enter 150.000,00 here and save. Version: 0 Plan/Act - Version Period: 1 To: 12 Fiscal Year: 2019 Cost Center: CC-A5000 Assembly 000 Activit... Cost Element Plan Fixed Costs Dist... Plan Variable Costs Dist... Plan fixed consumpt. A000 700000 2 2 0,000 150.000,00 to return to the Fiori Launchpad overview. Click on the home icon

150.000,00



Step 9: Plan Internal Activity Inputs

Task Plan internal activity inputs.

Time 5 min

Short Description Plan the internal activity inputs.

Name (Position) Shuyuan Chen (Chief Accountant)

To plan the internal activity inputs, use again the app *Plan Primary Costs Inputs – Depreciation/Interest*.



Fiori App

The Cost elements *Acty.-Indep./Acty.-Dependent*. layout appears. Because this screen is only suitable for cost elements, not activity types, click to go to the next layout, *Activity Input Acty.-Indep./Acty.-Dep*. (1-102).

Fill the fields Version, Periods and Fiscal Year as in the previous step, if they do not already contain the correct default values.

0, 1,12, current year

Enter CC-AS### as the cost center, CC-MA### as the sender cost center and M### as the sender activity type. Leave all other fields blank.

CC-AS###, CC-MA### M###

Layout:	1-102	Activity Input Acty-Indep./Acty-Dep.	
Variables			
Version:	0	Plan/Act - Version	
From Period:	1	January	
To Period:	12	December	
Fiscal year:	2019		
Cost Center:	CC-A5000	Canteen 000	
to:			
or group:			
Activity Type:			
to:			
or group:			
Sender cost center:	CC-MA000		
to:			
or group:			
Sender Activity Type:	м000		
to:			
or group:			
Go to the overview screen by as plan fixed consumption. Sa	ve by pressing t	erview Screen, and enter 600 hour the button Post. Fiori Launchpad overview.	S



Step 10: Review Planning

Task Review the planned costs via the planning report.

Time 5 min

Short Description Review the planned costs for the canteen, maintenance and assembly.

Name (Position) Shuyuan Chen (Chief Accountant)

All cost centers have been charged with primary costs. In Addition, you can also see the total inputs and internal allocation quantities in maintenance and assembly.

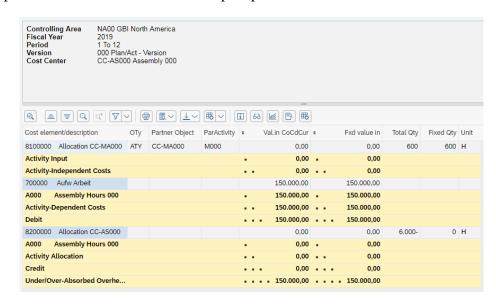
To open the report, use the app Display Reports – Profitability Analysis.



Fiori App

If not already filled in, enter the **assembly** cost center **current fiscal year**, period **1** to **12** and Version **0** as report parameters. Click on

CC-AS### Current year 1, 12, 0



Your report should look similar to the one depicted above.

Go back to the previous screen and view the planning reports for the maintenance cost center and the assembly cost center as well.

CC-CA###, CC-MA###

Click on the home icon to return to the Fiori Launchpad overview.



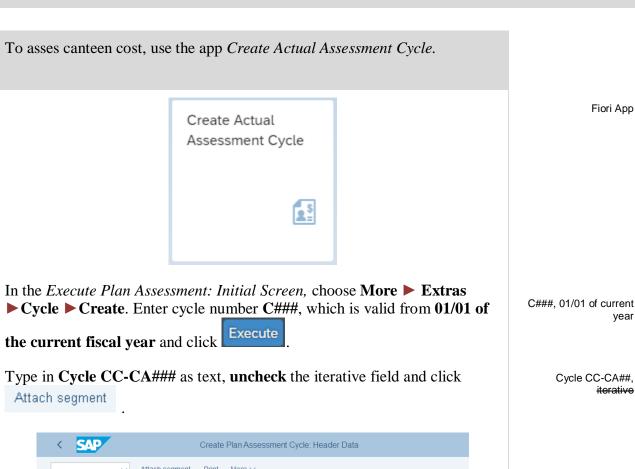
Step 11: Creating Assessment

Task Create assessment for canteen costs.

Time 15 min

Short Description Create assessment for canteen costs.

Name (Position) Shuyuan Chen (Chief Accountant)



Controlling Area: NA00 GBI North America

Cycle: C000 Status: new

Start Date: 01.01.2018 To: 31.12.2018

Text: Cycle CC-CA000

Indicators Field Groups

Iterative Object Currency

Transaction Currency

Preset Selection Criteria

*Version: 0 Plan/Act - Version

Enter **SEG**### as segment name. On the *Segment Header* tab type in **8000**### as the Assessment CElem.

SEG### 8000###

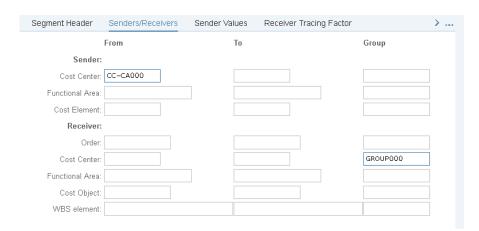
0000###

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Page 27

On the *Senders/Receivers* tab enter **CC-CA###** as Sender Cost center (from) and Cost center Group **GROUP###** as receiver. Compare with the screen shown below.



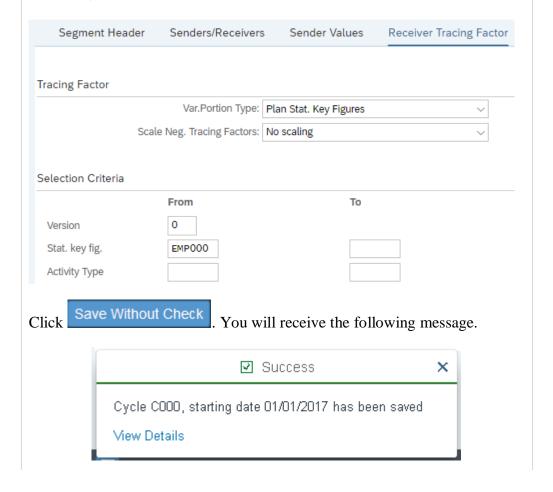


On the *Receiver Tracing Factor* tab choose the value **Plan Stat. Key Figures** in the *Var. portion type* field.

The following information popup indicates that new fields are displayed. Close the popup by clicking Continue. In the Selection Criteria section (from) choose **Plan/actual version** via the F4-Help and statistical key figure **EMP**###.

Plan Stat. Key Figures

0 EMP###



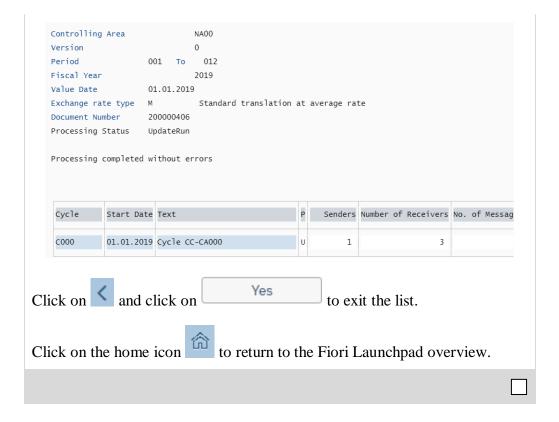
Click three times to go back, and confirm the subsequent confirmation

In the *Execute Plan Assessment: Initial Screen* enter **1** to **12** for Period, the **current year**, **C**### in the cycle field and choose Enter. In the Section Processing Options uncheck *Test Run*.

1, 12 Current year C### Test Run

8	〈 命 🔀	Execute Plan Assessment: Initial Screen
Settings	More 🗸	***
Paramete	rs	
	Controlling A	rea: NA00 GBI North America
	Peri	od:* 1 To: 12
	Fiscal Ye	ar:* 2019
Processin	g Options	
☐ Backg	ground Processing	
✓ Test R	Run	
✓ Detail	Lists	List Selection
Additional	l Functions	
	Functions Lock Segments for	est Run
A		
	Lock Segments for	and Simulations
	Lock Segments for Display Documents	and Simulations
	Lock Segments for Display Documents	and Simulations
	Lock Segments for Display Documents Show Executions in	and Simulations

The system should notify you that processing was completed without errors. The number of senders should be 1 and the number of receivers 3.





Step 12: View Assessment Results

Task Review the results of the assessment.

Time 10 min

Short Description Review the results of the assessment.

Name (Position) Shuyuan Chen (Chief Accountant)

To open the report, use the app *Display Reports – Profitability Analysis*.



Fiori App

On the *Planning Report: Initial Screen*, find your assembly cost center via the F4-Help. If not already filled out, use the **current year**, period **1** to **12** and version **0** as report parameters. Click on the assessment.

CC-AS### current year, 1,12

C

Cost Elem	ent/Description	ОТу	Partner Object	ParActivity	Σ Value	Report Curr.	ΣFXd	Val./Rep.Cur.	Total Quantity	Fixed Qty	U
8000000	Plan Asm. CC-CA0	CTR	CC-CA000			90.000,00		90.000,00			
Assessm	ent					90.000,00		90.000,00			
8100000	Allocation CC-MA0	ATY	CC-MA000	M000		0,00		0,00	600	600	Н
Activity In	put					0,00		0,00			
Activity-li	ndependent Costs					90.000,00		90.000,00			
700000	Aufw Arbeit					150.000,00		150.000,00			
A000	Assembly Hours 000					150.000,00		150.000,00			
Activity-Dependent Costs					150.000,00		150.000,00				
Debit						240.000,00		240.000,00			
8200000	Allocation CC-AS0					0,00		0,00	6.000-	0	Н
A000	Assembly Hours 000					0,00		0,00			
Activity Allocation					0,00		0,00				
Credit					0,00		0,00				
Under/Over-Absorbed Overhead					240.000,00		240.000 ,				

Repeat the process above and view assessment results for the maintenance and canteen cost centers.

CC-MA### CC-CA###

The maintenance and assembly cost centers should have been charged with a canteen assessment of 30,000 and 90,000 and the canteen cost center credited with 120,000. 30,000 remain with CC-CA###.

You may have noticed that the activity inputs and activity allocations of cost centers CC-AS### and CC-MA### are still valuated with zero, even though all the quantity information has been entered. This is because no prices have been planned yet for the involved activity types. You will do this in the next step.

Click on the home icon to return to the Fiori Launchpad overview.



Step 13: Price Calculation of Activity Types

Task Calculate the prices of the activity types.

Time 5 min

Short Description Calculate the prices of the activity types.

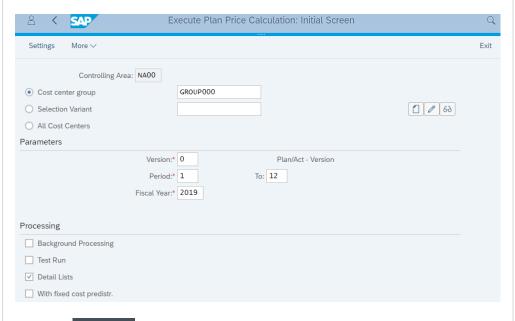
Name (Position) Shuyuan Chen (Chief Accountant)

To calculate prices of activity types use the app *Price Calculation of Activity Types*.

Price Calculation of Activity Types Fiori App

On the following screen, choose the first radio button (Cost center group) and enter your cost center group **GROUP###**. Again, use the parameters version **0**, periods **1** to **12** and the **current year**. Uncheck the Test Run box and click

GROUP### 0 1 12 Current year Test Run



Click on Continue, to look at the calculation. If everything worked correctly, the SAP system reports that the calculated prices have been posted correctly.

	Controlling Area	NA00	GBI North America
	Version	0	Plan/Act - Version
	Fiscal Year	2019	
	Period	001	To 012
	Cost center group	GROUP000	
	Plan price calc.	2	Average price
	Currency	USD	United States Dollar
	Exchange rate type	М	Standard translation at average rate
	Value Date	01.01.2019	
	•	Ž	ity type A###:
T	otal price for CC-MA	### and activ	vity type M###:
C	lick on the home icon	to retu	rn to the Fiori Launchpad overview.



Step 14: View Price Calculation Results

Task View the results of the price calculation.

Time 5 min

Short Description View the results of the price calculation.

Name (Position) Shuyuan Chen (Chief Accountant)

To open the report, use the app *Display Reports – Profitability Analysis*.



Fiori App

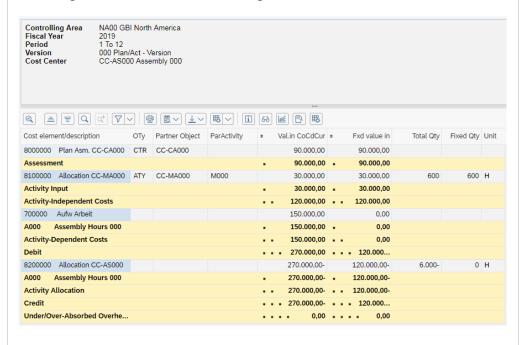
On the *Planning Report: Initial Screen*, find your canteen cost center (**CC-CA###**) via the F4-Help. If not already filled out, use the current year, period 1 to 12 and version 0 as report parameters. Click on Execute and view the results of the assessment.

CC-CA### current year, 1,12

0

Repeat the process above and view assessment results for the maintenance (**CC-MA###**) and assembly cost centers (**CC-AS###**). Your assembly cost center report could look like the example below.

CC-MA### CC-AS###



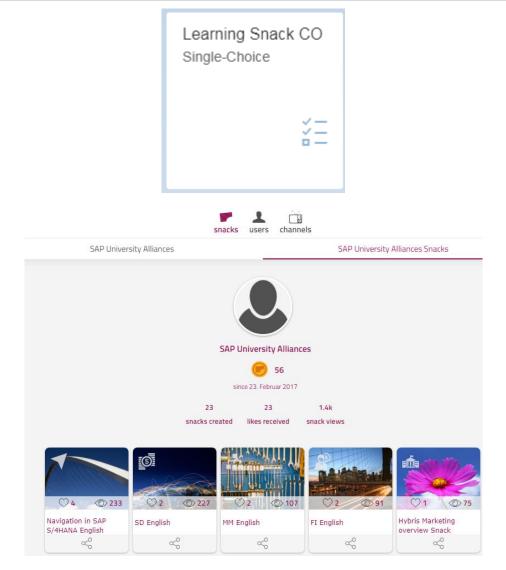
As you can see, the canteen costs and assessment of the maintenance cost center amount to 120,000. Labor costs in the amount of 150,000 are also

one assembly hour.	ſ
Click on the home icon to return to the Fiori Launchpad overview.	



In order to test and consolidate your knowledge use the app *Learning Snack CO*.

Fiori App



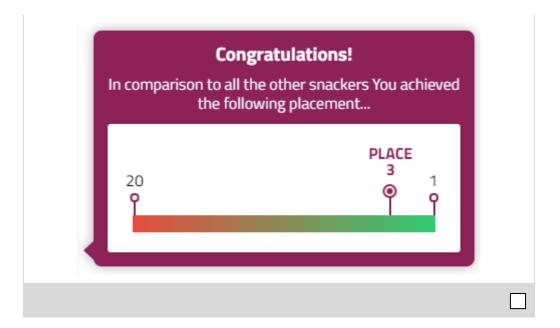
Learning Snack

You see all the snacks for the individual case studies. Select the Snack *CO English* and answer all sixteen questions.

Hint If you do not see any Apps, you need to change the language on the page Learning Snacks. Therefore click on the current language right next to change language and choose **English**.



When you have answered all the questions you will receive a success message and your placement.



CO-CCA Challenge

Learning Objective Understand and perform a cost center accounting process.

Time 45 min

Motivation After you have successfully worked through the *Cost Center Accounting* case study, you should be able to solve the following task on your own.

Scenario You have already allocated the canteen costs to the cost centers. You have to allocate the electricity costs to the cost centers assembly and maintenance now.

Both are situated in the same building with a total area of 3000 square meter. Therefore, they split the electricity costs based on the amount of square meters used by them respectively. Use a ratio of three (Assembly) to one (Maintenance) for your calculation.

Collect the accrued electricity costs of 60,000 USD on a suitable new cost center (e.g. CC-EL###) within hierarchy area N1200. Use the cost element 741500 to do so. Afterwards allocate the cost to the receiving cost centers.

Task Information Since this task is based on the *Cost Center Accounting* case study you can use it as guidance. However, it is recommended that you solve it without any help in order to test your acquired knowledge.

At the respective tasks choose a fitting cost element and be aware of the difference between a distribution and an allocation when choosing a transaction.

