2946436 - Side effects and limitations of activating account-based profitability analysis in SAP S/4HANA

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Language	English	**Master Language**	German
Priority	Recommendations / Additional Info	**Category**	Upgrade information
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Component	CO-PA (Profitability Analysis)		

Please find the original document at **https://launchpad.support.sap.com/#/notes/ 2946436**

Symptom

In SAP S/4HANA, you want to use the account-based form of the profitability analysis ('margin analysis') to transfer this application to the universal journal, too. Although this procedure corresponds to the concept of the single source of truth, it is technically not mandatory for the continued operation of a profitability analysis for SAP S/4HANA (see SAP Note 2609491). This SAP Note aims to alert you to the implications of this procedure and help you to choose the type of profitability analysis on a factual basis.

You should be aware of the following side effects and restrictions that are associated with the activation of the account-based profitability analysis in SAP S/4HANA ('margin analysis'):

- **The settings for segment-level characteristics (transaction KEQ3) are irrevocably lost.**
  All characteristics are now regarded as 'active' and if you still use the costing-based profitability analysis in parallel, line item reporting (KE24/KE24N/line-item-based KE30 reports/extraction) displays previously 'inactive' characteristics for historical data with initial values only, since these are now always read from the CE4 table.
- **There is a massive increase in the consumption alternatives in the material ledger (actual costing) because the profitability segment and not just the material/valuation type/plant is now retrieved for this.**
  This leads to a significantly increased document volume during ML closing and to an associated increase in the runtime.
  With this in mind, evaluate SAP Note 2918957, which provides a summarization option and can therefore help with this problem.
- **Mass increase in generated data volume and runtime for assessment**
  The debit entries are now written in full cost-accounting granularity (so with all profitability analysis characteristics) in the universal journal, too (so in ACDOCA).
- **Mass increase in volume and runtime during execution of top-down distribution**
  Because entries in the universal journal are general ledger documents, summarization using reporting characteristics such as the profit center and functional area may not take place for legal reasons.
  As well as causing an increased document volume, this means that a complete content revision of all top-down variants is required, since the previous tracing factors can no longer be used due to the newly forced sender characteristics.

- **Price differences are settled to the profitability segment by default during production order settlement.**
  However, during the closing of the material ledger, price differences in the revaluation of single-level consumption are posted as cost of goods sold (COGS) again.
  This fact must be taken into account in reporting.
- **Additional calls of the CO-PA characteristic derivation to fill the new fixed characteristic FKBER**

(functional area) at account level can affect the runtime of mass data transactions (for example, billing runs).

- **In some cases, characteristics in the account-based CO-PA ('Margin Analysis') might not be filled sufficiently in comparison with the costing-based CO-PA.**
  In the costing-based profitability analysis, the extension COPA0005 enables the enrichment of characteristic values in CO-PA line times at a relatively late point in the accounting interface on the basis of its internal tables (ACCIT, ACCCR, ACCHD). An equivalent user exit is not available in the account-based profitability analysis.
  As a workaround, additional characteristic values can be transferred using the table COPADATA as in SAP Note 425725 through the redetermination of the profitability segment using CO substitution (however, note here that each additional call of characteristic derivation also increases the runtime, see above).

Other Terms

Margin analysis, side effects, restrictions, effects, performance, KEQ3, KEU5, KE28, CKMLCP, account-based profitability analysis

Reason and Prerequisites

The activation of the account-based profitability analysis in SAP S/4HANA ('Margin Analysis') has technical implications.

Solution

If there are no business reasons for the activation of the account-based profitability analysis, you should reconsider this step, taking the technical consequences listed above into account as well as the information provided in SAP Note 2609491.

Software Components

Software Component	Release
S4CORE	100 - 100
S4CORE	101 - 101
S4CORE	102 - 102
S4CORE	103 - 103
S4CORE	104 - 104
S4CORE	105 - 105
S4CORE	106 - 106

This document refers to

SAP Note/KBA	Title
425725	Account-based profitability segment during internal order settlement or service order settlement
2918957	CKMLCP: Long runtime due to extremely large consumption alternatives after migration
2609491	Profitability analysis in S/4HANA