

MATERIAL LEDGER

**ACTUAL COSTING WITH IFRS &
LOCAL GAAP**

DOCUMENTED

BY

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Activate Valuation Areas for Material Ledger

Change View "Activation of Material Ledger": Overview of Selected Set

This screenshot shows a table titled "Change View 'Activation of Material Ledger': Overview of Selected Set". The table has columns: Valuation Area, Company Code, ML Act., Price Deter., and Price Det. Binding in Val Area. A single row is selected, showing "SR" in all columns except Price Deter., which has a red value "3".

Valuation Area	Company Code	ML Act.	Price Deter.	Price Det. Binding in Val Area
SR	SR	<input checked="" type="checkbox"/>	3	<input type="checkbox"/>

Assign Currency Types to Material Ledger Type

Change View "Define individual characteristics": Overview

This screenshot shows a table titled "Change View 'Define individual characteristics': Overview". The left sidebar shows a tree structure under "Dialog Structure": "Define material ledger type" → "Define individual characteristics". The main area shows a table with columns: Crcy type and Short Descript. Three rows are listed: 10 (Company code currency), 31 (Group currency, group valuation), and 32 (Group currency, profit center valuation). A filter bar at the top right shows "Mat. Ledger Type: SR".

Crcy type	Short Descript.
10	Company code currency
31	Group currency, group valuation
32	Group currency, profit center valuation

Activate Actual Costing

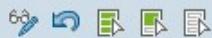
Change View "Activate actual costing": Overview of Selected Set

This screenshot shows a table titled "Change View 'Activate actual costing': Overview of Selected Set". The table has columns: Plnt, Name 1, Act. costing, ActAct, and CreditCCt. A single row is selected, showing "SR" in the first two columns, a checked checkbox in the third column, and a red value "2" in the fourth column.

Plnt	Name 1	Act. costing	ActAct	CreditCCt
SR	SR-MFG PLANT	<input checked="" type="checkbox"/>	2	

Activate Actual Cost Component Split

Change View "Activate Actual Cost Component Split": Overview of Selection



Activate Actual Cost Component Split

Valuation Area	Company Code	ActCstCmpSplit Active
SR	SR	<input checked="" type="checkbox"/>

Maintain Currency and Valuation Profile

Change View "Details": Overview



Dialog Structure

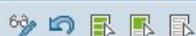
- > Currency and Valuation Profiles
 - + Details

Curr/Val. Prof. SR SR

No.	C..	Text	Valuation View
0	10	Company code currency	Legal Valuation
10	30	Group currency	Group Valuation
20	30	Group currency	Profit Center Valuation
30	10	Company code currency	Parallel Cost of Goods Manu...

Assign Currency and Valuation Profile to Controlling Area

Change View "Controlling Area: Currencies and Valuations": Overview of Selection



Controlling Area: Currencies and Valuations

COAr	Name	C	Crcy	CC	C+V Prof.	Text	Act
SR	SR-COMPANY CODE	2	EUR	30	SR	SR	<input checked="" type="checkbox"/>

Maintain Versions

General Version Definition

The screenshot shows the SAP Fiori interface for maintaining versions. On the left, the 'Dialog Structure' tree view is expanded to show 'General Version Definition' and its sub-options like 'Settings in Operating Concern' and 'Controlling Area Settings'. The 'Controlling Area Settings' node is highlighted. On the right, the 'Version Settings in Controlling Area' table is displayed. It lists four rows: '0 Plan/Act - Version' (selected), 'SR1 Group Valuation', 'SR2 Profit Center Valua...', and 'SR3 Parallel COGM'. The 'Valuation View' column for SR3 is currently set to 'Parallel Cost of Goods Manufacture...'.

Version	Version Description	Plan	Actual	Valuation View
0	Plan/Act - Version	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Legal Valuation
SR1	Group Valuation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Group Valuation
SR2	Profit Center Valua...	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Profit Center Valuation
SR3	Parallel COGM	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Parallel Cost of Goods Manufacture...

General Version Definition

The screenshot shows the SAP Fiori interface for maintaining versions. The 'Dialog Structure' tree view is expanded to show 'General Version Definition' and its sub-options. The 'Controlling Area Settings' node is highlighted. On the right, the 'Version Settings in Controlling Area' table is displayed. It lists four rows: '0 Plan/Act - Version' (selected), 'SR1 Group Valuation', 'SR2 Profit Center Valua...', and 'SR3 Parallel COGM'. The 'Valuation View' column for SR3 is currently set to 'Parallel Cost of Goods Manufacture...'. A modal dialog titled 'Check Multiple Valuation' is open in the foreground, listing five valuation types with their respective versions: '0 Legal Valuation' (Version 0), '1 Group Valuation' (Version SR1), '2 Profit Center Valuation' (Version SR2), and '5 Parallel Cost of Goods Manufactured' (Version SR3). The dialog has a 'Position...' button at the bottom.

Version	Version Description	Plan	Actual	Valuation View
0	Plan/Act - Version	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Legal Valuation
SR1	Group Valuation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Group Valuation
SR2	Profit Center Valua...	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Profit Center Valuation
SR3	Parallel COGM	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Parallel Cost of Goods Manufacture...

Check Multiple Valuation

CO Area	SR
Curr/Val. Prof.	SR
0 Legal Valuation	Version 0
1 Group Valuation	Version SR1
2 Profit Center Valuation	Version SR2
5 Parallel Cost of Goods Manufactured	Version SR3

Position... Entry 1 of 4

Multiple Valuation Approaches: Check/Execute Activation

Display View "Additional Local Currencies For Company Code": Details

Company Code SR-COMPANY CODE

1st local currency

Crcy type	10	Company code currency	Currency	EUR
Valuation	0	Legal Valuation		
ExRateType	M	Standard translation at average rate		
Srce curr.	1	Translation taking transaction currency as a basis		
TrsDte typ	3	Translation date		

2nd local currency

Crcy type	30	Group currency	Currency	EUR
Valuation	1	Group Valuation		
ExRateType	M	Standard translation at average rate		
Srce curr.	2	Translation taking first local currency as a basis		
TrsDte typ	3	Translation date		

3rd local currency

Crcy type	30	Group currency	Currency	EUR
Valuation	2	Profit Center Valuation		
ExRateType	M	Standard translation at average rate		
Srce curr.	1	Translation taking transaction currency as a basis		
TrsDte typ	3	Translation date		

Define Accounting Principles.

Change View "Accounting Principles": Overview of Selected Set	
	New Entries
Accounting Principles	
Ac...	Name/Description of Accounting Principle
SR1	LOCAL GAAP (Local Accounting Principle)
SR2	IFRS (International Accounting Principle)

Define Ledgers for General Ledger Accounting

Change View "Define Ledgers in General Ledger Accounting": Overview			
Define Ledgers in General Ledger Accounting			
Ld	Ledger Name	Totals Table	Le
OL	Leading Ledger	FAGLFLEXT	
SR	Non Leading Ledger-SR	FAGLFLEXT	

Assign Accounting Principle to Ledger Groups

Change View "Assignment of Accounting Principle to Target Ledger Group"		
Assignment of Accounting Principle to Target Ledger Group		
Accounting Principle	Target Ledger Group	Description
SR1	OL	Leading Ledger
SR2	SR	Non Leading Ledger-SR

Define Currencies of Leading Ledger

Display View "Additional Local Currencies For Company Code": Details



Company Code SR-COMPANY CODE

1st local currency

Crcy type	10	Company code currency	Currency	EUR
Valuation	0	Legal Valuation		
ExRateType	M	Standard translation at average rate		
Srce curr.	1	Translation taking transaction currency as a basis		
TrsDte typ	3	Translation date		

2nd local currency

Crcy type	30	Group currency	Currency	EUR
Valuation	1	Group Valuation		
ExRateType	M	Standard translation at average rate		
Srce curr.	2	Translation taking first local currency as a basis		
TrsDte typ	3	Translation date		

3rd local currency

Crcy type	30	Group currency	Currency	EUR
Valuation	2	Profit Center Valuation		
ExRateType	M	Standard translation at average rate		
Srce curr.	1	Translation taking transaction currency as a basis		
TrsDte typ	3	Translation date		

Define and Activate Non-Leading Ledgers

Change View "Settings for Non-Leading Ledgers in General Ledger": Over



Ledger SR

Settings for Non-Leading Ledgers in General Ledger

CoCd	Company Name	C1	Crcy 1	C2	Crcy 2	C3	Crcy 3	FV	Var.
SR	SR-COMPANY CODE	10	EUR					K4	SR

Define Ledger Group

Change View "Ledger Assignment": Overview

The screenshot shows the SAP Fiori Change View for 'Ledger Assignment'. The title bar says 'Change View "Ledger Assignment": Overview'. On the left, there's a 'Dialog Structure' tree with 'Ledger Group' expanded, showing 'Ledger Assignment' selected. The main area has a 'Ledger Group' input field with 'RS' and a 'Ledger Assignment' table. The table has columns 'Ld' and 'Rep.Ledger'. It contains two rows: one for 'OL' where 'Rep.Ledger' is checked, and one for 'SR' where it is not checked. There are navigation icons at the top left and a toolbar at the top right.

Ld	Rep.Ledger
OL	<input checked="" type="checkbox"/>
SR	<input type="checkbox"/>

Major Integration part in Asset Accounting

Define Depreciation Areas

Specify the Use of Parallel Currencies

Maintain Depreciation Key

Change View "Depreciation Key": Overview of Selected Set						
Dialog Structure		Chart of dep.		SR		
Depreciation Key			SR			SR
	Assignment of Calcul					
DepKy	Name for whole depreciation			Status		
0000	No depreciation and no interest			Active		
SR1	10 %			Active		
SR2	15 %			Active		

Determine Depreciation Areas in the Asset Class

Change View "Depreciation areas": Overview						
Dialog Structure		Asset Class		SR-Plant & Machinery		
Asset class			SR			SR
	Depreciation areas	SR			SR	
Ar.	Dep. area	Deact	DepKy	Use	Per	Index
01	Book deprec.	<input type="checkbox"/>	SR1	10		2000
30	Group DEM	<input type="checkbox"/>	SR2	10		2000
31	GROUP	<input type="checkbox"/>	0000	10	0	2000
32	Profit Cente	<input type="checkbox"/>	0000	10	0	2000

Transfer Depreciation from Asset Accounting to Controlling

Change View "Transfer Depreciation to CO": Overview of Selected Set

ChDep	Ar.	Excl. Updt
SR	1	Exclusively to Leading Vers...
SR	30	Exclusively to Delta Version

Change View "Transfer Depreciation to CO": Overview of Selected Set

ChDep	Ar.	Excl. Updt
SR	1	Exclusively to Leading Vers...
SR	30	Exclusively to Delta Version

Real depreciation area (1) 4 Entries found

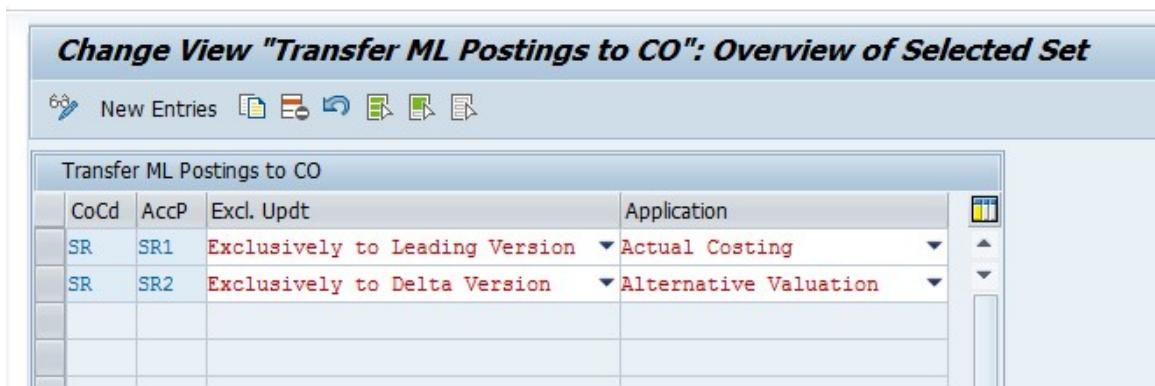
Restrictions

Chart of dep.: SR

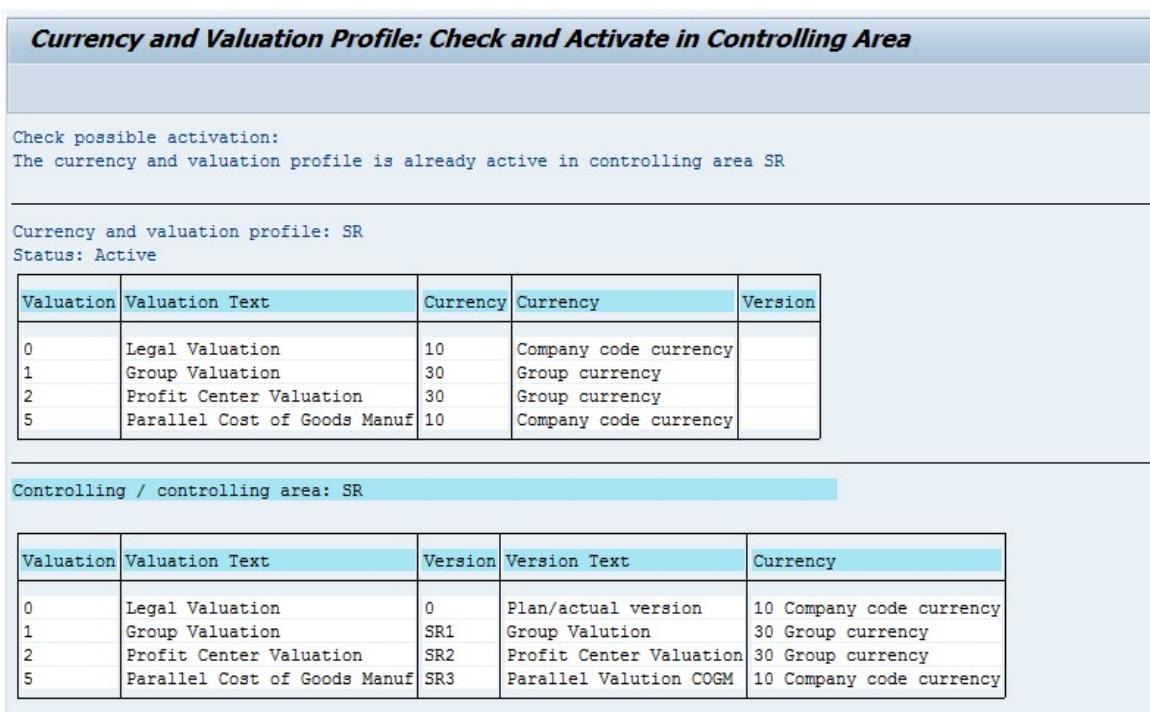
Ar.	Dep. area	Name of depreciation area
01	Book deprec.	Book depreciation-SOCPA
30	Group DEM	Book depreciation-IFRS

4 Entries found

Transfer Closing Entries from the Material Ledger to Controlling



Multiple Valuation Approaches: Check/Execute Activation



CKMSTART

Production Startup of Mat. Ledger

Selection Options

Plant to

Parameters
Exchange Rate Type

Processing Options
 Background Processing
 Test run

PO history
 Master data + PO hist.(normal)
 Master Data Only (Step 1)
 PO History Only (Step 2)

Purchasing Document to

Display of ML-Relevant Customizing Settings

12.01.2017 99USER40

Organizational Structures for Valuation Area SR

1

Valuation Area (Plant)	SR	SR-MFG PLANT	✓
Client:	800		
Material Ledger Active:	<input checked="" type="checkbox"/>		
Material Ledger Mandatory:	<input checked="" type="checkbox"/>		
Real MAV Price Logic Active:	<input type="checkbox"/>		
Material Ledger Type:	SR		
Settlement Control (Not Binding):	3		
Dynamic Price Release:	Dynamic price release is not active		
Negative Stocks:	<input type="checkbox"/>		
Sales Price Valuation Active:	<input type="checkbox"/>		
Late Lock for Goods Movements Active:	<input type="checkbox"/>		
Material Update Structure			
0001	Standard		
ML Productive Since	09.01.2017		
Productive ID Set By	99USER40		
By Program	SAPRCKMJ		
in Release	702		✓
Assigned Company Code:	SR	SR-COMPANY CODE	✓
	DE	Germany	
Chart of Accounts	SR		✓
Fiscal Year Variant	K4		✓
Current Period:	02/2017		
Purchasing Account Processing Active:	<input type="checkbox"/>		

Standard Cost estimation -CK11N

Display Material Cost Estimate with Quantity Structure

Costing Variant: PPC1 Standard Cost Est. ... Costing Msgs: 0 COC

ItemNo	ItemCat	Resource	Cost Element	Total Value	Fixed Value	COCr	Quantity	Un	
1	E	SR_NEW	SR_NEW MACH	943000	176.00	176.00	EUR	4.0	HR
2	E	SR_NEW	SR_NEW LAB	943001	240.00	240.00	EUR	4.0	HR
3	M	SR	SR-RM	400000	100.00	0.00	EUR	1	EA
				516.00	416.00	EUR			

Display Material Cost Estimate with Quantity Structure

Costing Variant: IK01 Standard Cost Est. ... Costing Msgs: 0 COC

ItemNo	ItemCat	Resource	Cost Element	Total Value	Fixed Value	COCr	Quantity	Un	
1	E	SR_NEW	SR_NEW MACH	943000	176.00	176.00	EUR	4.0	HR
2	E	SR_NEW	SR_NEW LAB	943001	240.00	240.00	EUR	4.0	HR
3	M	SR	SR-RM	400000	100.00	0.00	EUR	1	EA
				516.00	416.00	EUR			

Display Material Cost Estimate with Quantity Structure

Costing Structure Off Detail List Off Hold

Material SR-FG-100 SR-FG-100
Plant SR

Costing Data Dates Qty Struct. Valuation History Costs

Costing Variant IPCA Std Cost Est. Mat... Costing Msgs 0

Costing version 1 Costing Status Released Without Er...

Costing Lot Size 1 EA

ItemNo	ItemCat	Resource	Cost Element	Total Value	Fixed Value	COCr	Quantity	Unit	
1	E	SR_NEW	MACH	943000	176.00	176.00	EUR	4.0	HR
2	E	SR_NEW	LAB	943001	240.00	240.00	EUR	4.0	HR
3	M	SR	SR-RM	400000	100.00	0.00	EUR	1	EA
				516.00	416.00	416.00	EUR		

Material Master –MM03 after standard cost release

Display Material SR-FG-100 (Finished product....)

Additional Data Org. Levels

Plant data / stor. 2 Accounting 1 Accounting 2 Costing 1 C...

General Valuation Data

Total Stock 9 Base Unit EA Each
Division SR Valuation Cat.
Valuation Class SR3 Valuated Un
VC: Sale Ord. Stk ML act.
Project Stock VC Price Determ. 3 Single-/Multilevel

Prices and values

Currency	EUR	EUR	EUR
Standard Price	516.00	516.00	516.00
Per. unit price	634.93	677.40	634.93
Price Unit	1	1	1
Prc. Ctrl	S	S	S
Inventory Value	4,644.00	4,644.00	4,644.00
Value/per.unit pr	5,714.39	6,096.57	5,714.39

Testing with Production Process

CO01

Production order Display: Header

Order	60003694	Type	PP01																								
Material	SR-FG-100	Plant	SR																								
Status	REL CNF DLV PRC GMPS MANC SETC VCAL	<input type="button" value=""/>																									
User Status	RLAL																										
<input type="button" value="General"/> <input type="button" value="Assignment"/> <input type="button" value="Goods Receipt"/> <input type="button" value="Control"/> <input type="button" value="Dates/Qties"/> <input type="button" value="Master Data"/> <input type="button" value="Long Text"/> <input type="button" value="Administration"/>																											
Quantities Total Qty: <input type="text" value="10"/> EA Scrap Portion: <input type="text" value="0"/> % Delivered: <input type="text" value="10"/> Short/Exc. Rcpt: <input type="text" value="0"/>																											
Dates <table border="1"> <tr> <th colspan="2">Basic Dates</th> <th colspan="2">Scheduled</th> <th colspan="2">Confirmed</th> </tr> <tr> <td>End</td> <td>13.01.2017</td> <td>09:16</td> <td>13.01.2017</td> <td>09:16</td> <td>13.01.2017</td> </tr> <tr> <td>Start</td> <td>13.01.2017</td> <td>09:16</td> <td>13.01.2017</td> <td>09:16</td> <td>13.01.2017</td> </tr> <tr> <td>Release</td> <td></td> <td></td> <td>13.01.2017</td> <td></td> <td>13.01.2017</td> </tr> </table>				Basic Dates		Scheduled		Confirmed		End	13.01.2017	09:16	13.01.2017	09:16	13.01.2017	Start	13.01.2017	09:16	13.01.2017	09:16	13.01.2017	Release			13.01.2017		13.01.2017
Basic Dates		Scheduled		Confirmed																							
End	13.01.2017	09:16	13.01.2017	09:16	13.01.2017																						
Start	13.01.2017	09:16	13.01.2017	09:16	13.01.2017																						
Release			13.01.2017		13.01.2017																						
Scheduling Type: <input type="button" value="Current date"/> Reduction: No reduction carried out Note: No scheduling note Priority: <input type="button" value=""/>		Floats Sched. Margin Key: <input type="text" value="000"/> Float Bef. Prdn: <input type="text" value="0"/> Workdays Float After Prdn: <input type="text" value="0"/> Workdays Release Period: <input type="text" value="0"/> Workdays																									

After Production order confirmation with back flush and GRN

Cost Trend

Order	60003694 SR-FG-100																																																																
Order Type	PP01 Standard Production Order (int. number)																																																																
Plant	SR-SR-MFG PLANT																																																																
Material	SR-FG-100 SR-FG-100																																																																
Planned Quantity	10 EA Each																																																																
Actual Quantity	10 EA Each																																																																
<i>Cumulative Data</i> <i>Legal Valuation</i> <i>Company Code Currency/Object Currency</i>																																																																	
<table border="1"> <thead> <tr> <th>Transaction</th> <th>Origin</th> <th>Origin (Text)</th> <th>Σ Total plan costs</th> <th>Σ Total actual costs</th> <th>Σ Plan/actual variance</th> <th>P/A var(%)</th> <th>Currency</th> </tr> </thead> <tbody> <tr> <td>Goods Issues</td> <td>SR/SR-RM</td> <td>SR-RM</td> <td>1,000.00</td> <td>1,000.00</td> <td>0.00</td> <td></td> <td>EUR</td> </tr> <tr> <td>Goods Issues</td> <td></td> <td></td> <td>1,000.00</td> <td>1,000.00</td> <td>0.00</td> <td></td> <td>EUR</td> </tr> <tr> <td>Confirmations</td> <td>SR_NEW/MA..</td> <td>SR_NEW / Machine Hr</td> <td>1,760.00</td> <td>2,200.00</td> <td>440.00</td> <td>25.00</td> <td>EUR</td> </tr> <tr> <td>Confirmations</td> <td>SR_NEW/LAB</td> <td>SR_NEW / Labour Hr</td> <td>2,400.00</td> <td>2,700.00</td> <td>300.00</td> <td>12.50</td> <td>EUR</td> </tr> <tr> <td>Confirmations</td> <td></td> <td></td> <td>4,160.00</td> <td>4,900.00</td> <td>740.00</td> <td></td> <td>EUR</td> </tr> <tr> <td>Goods Receipt</td> <td>SR/SR-FG-100</td> <td>SR-FG-100</td> <td>5,160.00-</td> <td>5,160.00-</td> <td>0.00</td> <td></td> <td>EUR</td> </tr> <tr> <td>Goods Receipt</td> <td></td> <td></td> <td>5,160.00-</td> <td>5,160.00-</td> <td>0.00</td> <td></td> <td>EUR</td> </tr> </tbody> </table>		Transaction	Origin	Origin (Text)	Σ Total plan costs	Σ Total actual costs	Σ Plan/actual variance	P/A var(%)	Currency	Goods Issues	SR/SR-RM	SR-RM	1,000.00	1,000.00	0.00		EUR	Goods Issues			1,000.00	1,000.00	0.00		EUR	Confirmations	SR_NEW/MA..	SR_NEW / Machine Hr	1,760.00	2,200.00	440.00	25.00	EUR	Confirmations	SR_NEW/LAB	SR_NEW / Labour Hr	2,400.00	2,700.00	300.00	12.50	EUR	Confirmations			4,160.00	4,900.00	740.00		EUR	Goods Receipt	SR/SR-FG-100	SR-FG-100	5,160.00-	5,160.00-	0.00		EUR	Goods Receipt			5,160.00-	5,160.00-	0.00		EUR
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Testing with Sales Process

VA01

Create Standard Order: Item Data

Sales Document Item: 10 | Item category: TAN | Standard Item
 Material: SR-FG-100 | SR-FG-100

Sales A | Sales B | Shipping | Billing Document | Conditions | Account assignment | Schedule lines | Partners | Texts | Order Data | Status | C | S | D

Qty	1 EA	Net	1,516.00 EUR
		Tax	0.00

Pricing Elements

N.	CnTy	Name	Amount	Crcy	per	U...	Condition value	Curr.	Status	Num...	ATO/MTS Component	OUn	CCon...	Un
		Rebate Basis	1,516.00	EUR	1	EA	1,516.00	EUR		1		EA	1	EA
		Net Value for Item	1,516.00	EUR	1	EA	1,516.00	EUR		1		EA	1	EA
			1,516.00	EUR	1	EA	1,516.00	EUR		1		EA	1	EA
		Net Value 2	1,516.00	EUR	1	EA	1,516.00	EUR		1		EA	1	EA
		Net Value 3	1,516.00	EUR	1	EA	1,516.00	EUR		1		EA	1	EA
	<input checked="" type="checkbox"/>	AZWR Down Pay./Settlement	0.00	EUR			0.00	EUR		0			0	
		Total	1,516.00	EUR	1	EA	1,516.00	EUR		1		EA	1	EA
	<input checked="" type="checkbox"/>	SKTO Cash Discount	0.000	%			0.00	EUR		0			0	
	<input checked="" type="checkbox"/>	VPRS Cost	516.00	EUR	1	EA	516.00	EUR		1		EA	1	EA
		Profit Margin	1,000.00	EUR	1	EA	1,000.00	EUR		1		EA	1	EA

VL01N

Delivery Create: Overview

Outbound deliv. | Document Date: 13.01.2017 | Ship-to party: SR / / D-

Post Goods Issue | Display JIT Calls

Item Overview | Picking | Loading | Transport | Status Overview | Goods Movement Data

Pick Date/Time: 13.01.2017 00:0... | OvrnPckStatus: Not Relvnt for Pick.
 Warehouse No.: OverallWMStatus: No WM trnsf ord reqd

All Items

Itm	Material	Plnt	SLoc	Deliv. Qty	Un	Picked Qty	Un	Batch	B..	P	V	Stag. Date	Matl..	Val. Type	Description
10	SR-FG-100	SR	1	EA	0	EA						13.01.2017 00:0...			SR-FG-100

Delivery Doc

Display Document: Data Entry View

Display Currency General Ledger View

Data Entry View					
Document Number	7011	Company Code	SR	Fiscal Year	2017
Document Date	13.01.2017	Posting Date	13.01.2017	Period	1
Reference	0080016900	Cross-Comp.No.			
Currency	EUR	Texts exist	<input type="checkbox"/>	Ledger Group	

CoCd	Itm	P	S	Account	Description	Amount	Curr.	Profit Center	Segment	Billing Doc.	SLNo
SR	2	81		400500	COGS A/C	516.00	EUR	SR			
SR	1	99		200102	Inventory FG a/c	516.00-	EUR	SR			

Testing with ASSET ACCOUNTING Process

Asset Master data

Display Asset: Master data

Asset values

Asset	10006	0	SR - PPE- 13-01-2016
Class	SR	SR	Company Code SR

General Time-dependent Allocations Origin Net Worth Tax Insurance Deprec. Areas

Valuation

Deact	A..	Depreciation area	DKey	UseLife	Prd	ODep Start
<input type="checkbox"/>	01 Book deprec.	SR1		10		601.01.2017
<input type="checkbox"/>	30 Group DEM	SR2		10		601.01.2017
<input type="checkbox"/>	31 GROUP	SR2		10		601.01.2017
<input type="checkbox"/>	32 Profit Cente	SR1		10		601.01.2017

Asset Purchase document

Display Document: Data Entry View

Display Currency General Ledger View

Document Number	5004	Company Code	SR	Fiscal Year	2017		
Document Date	13.01.2017	Posting Date	13.01.2017	Period	1		
Reference			Cross-Comp.No.				
Currency	EUR	Texts exist	<input type="checkbox"/>			Ledger Group	

Co...	Itm	PK	S	Account	Description	Amount	Curr.	Tx	Cost Center	C
SR	1	31	SR	SR		100,000.00-	EUR			
	2	70	200000	000000010006 0000		100,000.00	EUR			

AFAB

Depreciation Posting Run for company code SR

TESTRUN

Posting date: 31.01.2017		Data created: 13.01.2017		Period: 2017/001/04						
Acct.det	Ref. Document	Description	Σ	Plan.Amt	Σ Amt Posted	Σ	Amount TBP	Σ	Cumul.Amt	Crcy
SR	Z	Ordinary deprec.		10,000.00-	0.00		849.32-		849.32-	EUR
		Ordinary deprec.		10,000.00-	0.00		849.32-		849.32-	EUR
Depreciation area 1				10,000.00-	0.00		849.32-		849.32-	EUR
SR	8	Ordinary deprec.		15,000.00-	0.00		1,273.97-		1,273.97-	EUR
		Ordinary deprec.		15,000.00-	0.00		1,273.97-		1,273.97-	EUR
Depreciation area 30				15,000.00-	0.00		1,273.97-		1,273.97-	EUR

Cost Center Balance-After Depreciation run

Cost Centers: Actual/Plan/Variance: Selection

Data Source...

Selection values

Controlling Area	SR
Fiscal Year	2017
From Period	1
To Period	1
Plan Version	0
Actual Valuation	0

Selection groups

Cost Center Group	SR_NEW	to	<input type="text"/>	
Or value(s)				
Cost Element Group		to	<input type="text"/>	
Or value(s)				

Cost centers: actual/plan/variance

Date: 13.01.2017 Page: 2 / 2

Column: 1 / 2

Cost Center/Group	SR_NEW	SR_NEW
Person responsible:	SR_NEW	
Reporting period:	1 to 1 2017	
Cost elements		
400100 Depreciation a/c	849.32	
* Debit	849.32	
** Over/underabsorption	849.32	

Cost Centers: Actual/Plan/Variance: Selection

 Data Source... 

Selection values

Controlling Area	SR
Fiscal Year	2017
From Period	1
To Period	1
Plan Version	0
Actual Valuation	5

Selection groups

Cost Center Group	SR_NEW	to	
Or value(s)			
Cost Element Group		to	
Or value(s)			

Cost centers: actual/plan/variance



Cost centers: actual/plan/variance	Date: 13.01.2017	Page: 2 / 2
Cost Center/Group	SR_NEW	Column: 1 / 2
Person responsible:	SR_NEW	
Reporting period:	1 to 1 2017	

Cost elements	Act.costs	Plan costs	Abs. var.	Var. (%)
400100 Depreciation a/c	1,273.97		1,273.97	
* Debit	1,273.97		1,273.97	
** Over/underabsorption	1,273.97		1,273.97	

KSS2

Actual Cost Splitting for Cost Centers: List								
Cost Elements		Variance Categories						
Period	1	Fiscal year	2017	Messages	0	Currency	EUR	Valuation View
Version	SR (0)			Controlling area currency				
Cost Center	Description	ActTyp	Oper. Rate	Target Costs	Control Costs	Target Fixed Costs	Control Costs, Fixed	
SR_NEW	SR_NEW	LAB	225.00	1,200.00	4,500.00	1,200.00	4,500.00	
SR_NEW	SR_NEW	MACH	200.00	1,100.00	849.32	1,100.00	849.32	

Actual Cost Splitting for Cost Centers: List								
Cost Elements		Variance Categories						
Period	1	Fiscal year	2017	Messages	0	Currency	EUR	Valuation View
Version	SR (0)			Controlling area currency				
Cost Center	Description	ActTyp	Oper. Rate	Target Costs	Control Costs	Target Fixed Costs	Control Costs, Fixed	
SR_NEW	SR_NEW	LAB	225.00	1,200.00	4,500.00	1,200.00	4,500.00	
SR_NEW	SR_NEW	MACH	200.00	1,100.00	1,273.97	1,100.00	1,273.97	

KSII

Price Calculation Results - Actual									
Controlling Area		Activity Analysis							
Version		SR-COMPANY CODE							
Fiscal Year		Plan/Act - Version							
Period		001							
Cost center group		SR_NEW							
Actual price calc.		1 Periodic price							
Cost Comp Struct. (M		SR SR							
Currency		EUR Euro (EMU currency as of 01/01/1999)							
Exchange Rate Type		M Standard translation at average rate							
		01.01.2017 Legal Valuation							
Processing status		UpdateRun							
Number of messages		2							
Maximum Categ.		Warning							
Processing completed with warnings									
Document number from 112									
OTy	Object	Name	AUn	Activity Quantity	Total price	Price (Fixed)	PUnit		
ATY	SR_NEW/LAB	SR_NEW	HR	45.0	100.00	100.00	1		
ATY	SR_NEW/MACH	SR_NEW	HR	50.0	1,698.64	1,698.64	100		

KSBT

Activity Type Price Report: Initial Screen

Selection Options

Cost Center

Cost Center Group or Cost Center(s) SR_NEW to

Activity Type

Activity Type Group or Activity Type(s) to

Selection Parameters

Version (highlighted with a red box)
Fiscal Year
From Period to
Price Indicator to
Price Unit

Display Only Activity Prices Used for Allocation
 Display All Selected Prices

Activity Type Price Report: Overview Screen

Master Record

Cost Center SR_NEW
Activity Type
Version 0 Plan/Act - Version (highlighted with a red box)
Fiscal Year 2017
Period 1 To 1
Price unit 1

Cost Center	Acty Type	Cost ctr short text	Act. type short text	COCr	Total price	Variable price	Price (Fixed)	Pri
SR_NEW	LAB	SR_NEW	Labour Hr	EUR	100.00	0.00	100.00	5
	MACH	SR_NEW	Machine Hr	EUR	16.99	0.00	16.99	5

Activity Type Price Report: Initial Screen

Selection Options

Cost Center

Cost Center Group or Cost Center(s) SR_NEW to

Activity Type

Activity Type Group or Activity Type(s) to

Selection Parameters

Version	SR3		
Fiscal Year	2017		
From Period	1	to	1
Price Indicator	5	to	5
Price Unit	1		

Display Only Activity Prices Used for Allocation
 Display All Selected Prices

Activity Type Price Report: Overview Screen

Master Record

Cost Center SR_NEW
 Activity Type
 Version SR3 Parallel COGM
 Fiscal Year 2017
 Period 1 To 1
 Price unit 1

Cost Center	Acty Type	Cost ctr short text	Act. type short text	COCr	Total price	Variable price	Price (Fixed)	Pri
SR_NEW	LAB	SR_NEW	Labour Hr	EUR	100.00	0.00	100.00	5
	MACH	SR_NEW	Machine Hr	EUR	25.48	0.00	25.48	5

KKS2

Variance Calculation: List							
Basic List		Cost Elements	Scrap	Variance Categories			
Period	1	Fiscal year	2017	Messages	1	Currency	EUR
Version	SR (0)			Company code currency			
Plant	Cost Object	Target Costs	Actual Costs	Allocated Actl	Work in Process	Scrap	Variance
SR	ORD 60003694	5,160.00	5,900.00	5,160.00	0.00	0.00	740.00

KO88

Actual Settlement: Order

Settlement Rule

Order

Parameters

Settlement period	<input type="text" value="1"/>	Posting period	<input type="text"/>
Fiscal Year	<input type="text" value="2017"/>	Asset value date	<input type="text"/>
Processing type	<input type="text" value="Automatic"/>		

Processing Options

Test Run
 Check trans. data

Actual Settlement: Order Detail list

Basic list Sender Receiver Accounting documents Settlement rule

Detail list - Settled values

Senders	Text send.	Receivers	Σ Value CO Cur	Inform.
ORD 60003694	SR-FG-100	MAT SR/SR-FG-100	740.00	
= 740.00				

CKMLCP

Costing Cockpit: Actual Costing - Change / Execute

Costing run: SR | Period: 1/2017 | SR-Local GAAP ML RUN

Actual Costing | Plant Assignment

Assigned Plants

Plant	Plant name	CoCd	Company code
SR	SR-MFG PLANT	SR	SR-COMPANY CODE

Costing Cockpit: Actual Costing - Change / Execute

Costing run: SR | Period: 1/2017 | SR-Local GAAP ML RUN

General Data | Create Cost Estimate

Create Cost Estimate

Flow step	Authoriz.	Paramete...	Execute L...	Status	Successful	Error...	Still open
Selection					1	0	0
Determine Sequence					1	0	0
Single-Level Pr. Determinati...					1	0	0
Multilevel Pr. Determination					1	0	0
Revaluation of Consumption					1	0	0
Post Closing					1	0	0
Mark Material Prices					0	0	0

Job Overview | Schedule Manager | Activity Types | Status Data From 13.01.2017 10:21:02

Costing Results

After post Closing

Cost Centers: Actual/Plan/Variance: Selection

Data Source...

Selection values

Controlling Area	SR
Fiscal Year	2017
From Period	1
To Period	1
Plan Version	0
Actual Valuation	0

Selection groups

Cost Center Group	SR_NEW	to	
Or value(s)			
Cost Element Group		to	
Or value(s)			

Cost centers: actual/plan/variance

Date: 13.01.2017 Page: 2 / 3 Column: 1 / 2

Cost Center/Group SR_NEW Person responsible: SR_NEW Reporting period: 1 to 1 2017

Cost elements	Act.costs	Plan costs	Abs. var.	Var. (%)
400100 Depreciation a/c	849.32	1,100.00	250.68-	22.79-
400105 Salaries a/c	4,500.00	1,200.00	3,300.00	275.00
* Debit	5,349.32	2,300.00	3,049.32	132.58
400603 Cost Center Diff a/	449.32-		449.32-	
943000 Machine Hour	2,200.00-	1,100.00-	1,100.00-	100.00
943001 Labour Hr	2,700.00-	1,200.00-	1,500.00-	125.00
* Credit	5,349.32-	2,300.00-	3,049.32-	132.58
** Over/underabsorption				

CKMLCPAVR

Cockpit: Alternative Valuation Run - Display

Costing run: SR-1 SR-IFRS ML RUN

Period: 1 | 2017

Run for Parallel COGM

Accounting Principle: SR2

Cockpit: Alternative Valuation Run - Display

Costing run: SR-1 SR-IFRS ML RUN

Period: 1 | 2017

Assigned Plants

Plant	Plant name	CoCd	Company code
SR	SR-MFG PLANT	SR	SR-COMPANY CODE

Cockpit: Alternative Valuation Run - Change / Execute

Costing run: SR-1 SR-IFRS ML RUN

Period: 1/2017

Period Data | Plant Assignment | Settings

Posting Run
 Reevaluate Consumption
 Relevant for Costing
 Credit Cost Center

Accounting Principle: SR2

Provisional Price: E Price for the first cumulation period

Price: Actual price for the period

Price for cumulat.: legal: SR3

Valuation Alternative:

Cockpit: Alternative Valuation Run - Change / Execute

Costing run: SR-1 SR-IFRS ML RUN

Period: 1/2017

General Data

Create Cost Estimate

Flow step	Parameter	Execute	L...	Status	Successful	Error	Still open
Selection	Green	1	0	0
Cumulate Data	Green	1	0	0
Determine Sequence	Green	1	0	0
Single-Level Price Determ.	Green	1	0	0
Multilevel Price Determination	Green	1	0	0
Revaluation of Consumption	Green	1	0	0
Post Closing	Green	1	0	0
Mark Prices	Green	0	0	0

Job Overview | Schedule Manager | Status Data From 13.01.2017 10:55:54

Cost Centers: Actual/Plan/Variance: Selection

 Data Source... 

Selection values

Controlling Area	SR
Fiscal Year	2017
From Period	1
To Period	1
Plan Version	0
Actual Valuation	5

Selection groups

Cost Center Group	SR_NEW	to	
Or value(s)			
Cost Element Group		to	
Or value(s)			

Cost centers: actual/plan/variance

 Column | Page: 2 / 3

Cost centers: actual/plan/variance Date: 13.01.2017 Page: 2 / 3

Cost Center/Group SR_NEW SR_NEW
Person responsible: SR_NEW
Reporting period: 1 to 1 2017 Column: 1 / 2

Cost elements	Act.costs	Plan costs	Abs. var.	Var. (%)
400100 Depreciation a/c	1,273.97	1,100.00	173.97	15.82
400105 Salaries a/c	4,500.00	1,200.00	3,300.00	275.00
* Debit	5,773.97	2,300.00	3,473.97	151.04
400603 Cost Center Diff a/	873.97-		873.97-	
943000 Machine Hour	2,200.00-	1,100.00-	1,100.00-	100.00
943001 Labour Hr	2,700.00-	1,200.00-	1,500.00-	125.00
* Credit	5,773.97-	2,300.00-	3,473.97-	151.04
** Over/underabsorption				

CKM3-Local GAAP-Actual Cost

The screenshot shows the SAP Material Price Analysis cockpit. The top navigation bar includes icons for Home, Costing Cockpit, and Set Costing Run. The main area displays material details (SR-FG-100), plant information (SR-MFG PLANT), and valuation type (Sales Order Stock/Project Stock). It also shows period details (Period/Year: 1/2017, Period Status: Closing Entry Completed), currency (Company code currency / EUR), and view selection (Price Determination Structure). Below this, a tree view of inventory components is shown, with some values highlighted in red boxes (e.g., Receipts, Production, Consumption) and one value highlighted in a green box (Ending Inventory).

Category	Quantity	Unit	PrelimVal	Price diff	ActualVal.	Price	Currency
Beginning Inventory	0 EA		0.00	0.00	0.00	0.00	EUR
Receipts	10 EA		5,160.00	1,189.32	6,349.32	634.93	EUR
Production	10 EA		5,160.00	1,189.32	6,349.32	634.93	EUR
Cumulative Inventory	10 EA		5,160.00	1,189.32	6,349.32	634.93	EUR
Consumption	1 EA		516.00	118.93	634.93	634.93	EUR
Consumption	1 EA		516.00	118.93	634.93	634.93	EUR
Account: 400500	1 EA		516.00	118.93	634.93	624.02	EUR
Ending Inventory	9 EA		4,644.00	1,070.39	5,714.39	634.93	EUR

LOCAL GAAP Actual Cost break up

Cost Components

Material Price Analysis

Material	SR-FG-100	SR-FG-100	
Plant	SR	SR-MFG PLANT	
Valuation Type			
Sales Order Stock/Project Stock			
Period/Year	1 2017	Period Status	Closing Entry Completed
Curr./valuation	Company code currency		EUR
Type of Price	Periodic Unit Price		
Base Quantity	Costing Lot Size 1 EA		
Additional Data			
CComp	Name	Total	Currency
10	Direct Material	100.00	EUR
20	Direct Labour	450.00	EUR
30	Depreciation	84.93	EUR
		634.93	534.93
		100.00	EUR

CKM3-IFRS-Actual Cost

Material Price Analysis for Alternative Valuation Run SR-1							
				Costing Cockpit		Set Costing Run	
Material	SR-FG-100	SR-FG-100					
Plant	SR	SR-MFG PLANT					
Valuation Type							
	Sales Order Stock/Project Stock						
Period/Year	1 2017			Period Status			Closing Entry Completed
Curr./Valuation	Company code currency						EUR
View	Price Determination Structure						
	Prices and Inventory Values						
Category	Quantity	Unit	PrelimVal	Price diff	ActualVal.	Price	Currency
• Beginning Inventory	0 EA		0.00	0.00	0.00	0.00	EUR
- Receipts	10 EA		5,160.00	1,613.97	6,773.97	677.40	EUR
- Production	10 EA		5,160.00	1,613.97	6,773.97	677.40	EUR
- 5000000111 Receipts from Lower Level	0 EA		0.00	873.97	873.97	0.00	EUR
- Cumulative Inventory	10 EA		5,160.00	1,613.97	6,773.97	677.40	EUR
- Consumption	1 EA		516.00	161.40	677.40	677.40	EUR
- Consumption	1 EA		516.00	161.40	677.40	677.40	EUR
- Account: 400500	1 EA		516.00	161.40	677.40	677.40	EUR
- Ending Inventory	9 EA		4,644.00	1,452.57	6,096.57	677.40	EUR

IFRS-Actual Cost Breakup

Cost Components							
Material Price Analysis							
Material	SR-FG-100	SR-FG-100					
Plant	SR	SR-MFG PLANT					
Valuation Type							
	Sales Order Stock/Project Stock						
Period/Year	1 2017			Period Status	Closing Entry Completed		
Curr./valuation	Company code currency						EUR
Type of Price	Periodic Unit Price						
Base Quantity	Costing Lot Size		1	EA			
	Additional Data						
CComp	Name	Σ	Total	Σ	Fixed	Σ	Variable
10	Direct Material		100.00		0.00		100.00
20	Direct Labour		450.00		450.00		0.00
30	Depreciation		127.40		127.40		0.00
			677.40		577.40		100.00 EUR

Material Master- MM03—We can see the both Local GAAP and IFRS Actual Cost.

Display Material SR-FG-100 (Finished product....)

Additional Data Org. Levels

Plant data / stor. 2 Accounting 1 Accounting 2 Costing 1 C...

General Valuation Data

Total Stock	9	Base Unit	EA	Each
Division	SR	Valuation Cat.		
Valuation Class	SR3	<input type="checkbox"/> Valuated Un		
VC: Sale Ord. Stk		<input checked="" type="checkbox"/> ML act.	Mat. Price Analysis	
Project Stock VC		Price Determ.	3	Single-/Multilevel

Prices and values

Currency	EUR	EUR	EUR
	Company code currency	Group currency, group ...	Group currency, profit ...
Standard Price	516.00	516.00	516.00
Per. unit price	634.93	677.40	634.93
Price Unit	1	1	1
Prc. Ctrl	V	V	V
Inventory Value	5,714.39	6,096.57	5,714.39
Value/per.unit pr	5,714.39	6,096.57	5,714.39

Cost components