

Product Costing & Material Ledger

Product Costing Overview

- ◆ **Acquire an overall perspective of Product Cost Planning within R/3.**
- ◆ **Observe a product life cycle from the perspective of Product Cost Planning.**
- ◆ **Acquire an overall perspective of product cost object controlling within R/3.**
- ◆ **Understand the period oriented product cost controlling.**
- ◆ **Obtain an understanding of the functions in the material ledger.**
- ◆ **Analysis of product costs.**

Material Ledger Overview

- ◆ Obtain an understanding of the actual costing function in the material ledger.
- ◆ Know how to reevaluate inventories of semi finished products, and finished products with calculated actual costs or accrue variances.
- ◆ Analysis of actual product costs.

Why utilize Product Costing?

- Product Costing is the backbone of a strong standard cost system. This is the process by which production activities are recorded at standard values and variances from actual costs are isolated.
- For planning purposes, the corporation wants a preliminary target of what they think it will cost to produce X units of a product.
- To set attainable standards by which efficiencies within the production operations can be measured.
- To provide feedback to management on the actual performance of the production process in relation to those targets. Identified variances may indicate inefficiencies that have to be investigated. Corrective action may have to be taken.

Costing Methodology

Material Master Price Control

Moving average price (V- Price)

- Adjusted with every receipt
- If at all, only to be used for raw materials and materials procured externally

Standard Price (S-Price)

- Constant
- Recommended for all material types

Costing Methodology

Moving Average Actual

Price that changes in consequence of usage and entry of invoices. Calculated by dividing the value of material by the quantity in stock. Automatically recalculated based on activity.

Standard

Constant price without considering usage or invoices. Material stock valued at the same price over an extended period. Price variances are posted to price difference accounts; not affecting the standard price.

The method of valuing inventory of a material is determined when extending/creating the material master.

Moving average price – Stock Coverage

	<u>Qty</u>	<u>Stk. Val</u>	<u>V price</u>
1. Begin. inventory: 100 PC at 1.00	100	100	1.00
2. Goods receipt: 100 PC at 2.00	200	300	1.50
3. Invoice receipt: 100 PC at 3.00	200	400	2.00
4. Goods issue: 150 PC at 2.00	50	100	2.00

Stock	
1. 100	300 4.
2. 200	
3. 100	
Consumption	
4. 300	

If the invoice receipt is for 100 units, the stock coverage is 200 units: all differences goes on stock

GR/IR Account	
3. 200	200 2.
Vendor	
	300 3.

Moving average price: Stock shortage

	Stock	Stock Value	V Price
1. Begin. inventory:	100	100	1.00
2. Goods receipt: 100 PC at 2.00	200	300	1.50
3. Goods issue: 150 PC at 1.50	50	75	1.50
4. Invoice receipt: 100 PC at 3.00	50	125	2.50

A delayed invoice receipt results in price difference due to stock shortage

Stock

1.	100	3.	225
2.	200		
4.	50		

GR/IR account

4.	200	200	2.
----	-----	-----	----

Price difference

4.	50
----	----

Consumption

3.	225
----	-----

Vendor

	300	4.
--	-----	----

Characteristics of Price Control V

Moving average price

Advantages:

- ✓ The stock value is adjusted each time goods are received
- ✓ Real-time price fluctuations are posted to stock
- ✓ Price difference postings only take place in exceptional cases

Disadvantages:

- ✗ Price fluctuations cannot be adjusted to the finished products of higher levels (S price)
- ✗ Only recommended for raw materials or goods procured externally (real-time price for goods receipt known)
- ✗ False entries with severe consequences (compounded errors)
- ✗ Danger of incorrect valuations with delayed invoice receipt

Posting Example: Standard Price

	Stock	Stock Value	Standard Price
1 Opening stock:	100	400	4.00
2 Goods receipt: 100 at 5	200	400	4.00
3 Invoice receipt: 100 at 4.50	200	400	4.00

Stock

1	400	
2	400	

GR/IR account

	3	500	
		500	2

Price difference

2	100	50	3
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Vendor

		450	3
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Characteristics of Price Control S

Standard Price

Advantages:

- ✓ All stock postings take place at the standard price
- ✓ Prices remain constant throughout at least one period
- ✓ Price fluctuations do not debit/credit the cost objects (e.g. orders)
- ✓ Calculation of the standard prices with cost component splits
- ✓ Recommended for all material types

Disadvantages:

- ✗ Price differences cannot be subsequently adjusted to the ending inventories or the consumed products (sales, production withdrawals)

Costing Methodology

Valuation Method by Material:

Finished Goods

Standard w/ ML

Intermediates

Standard w/ ML

Raw Material

Moving Average Actual

Packaging

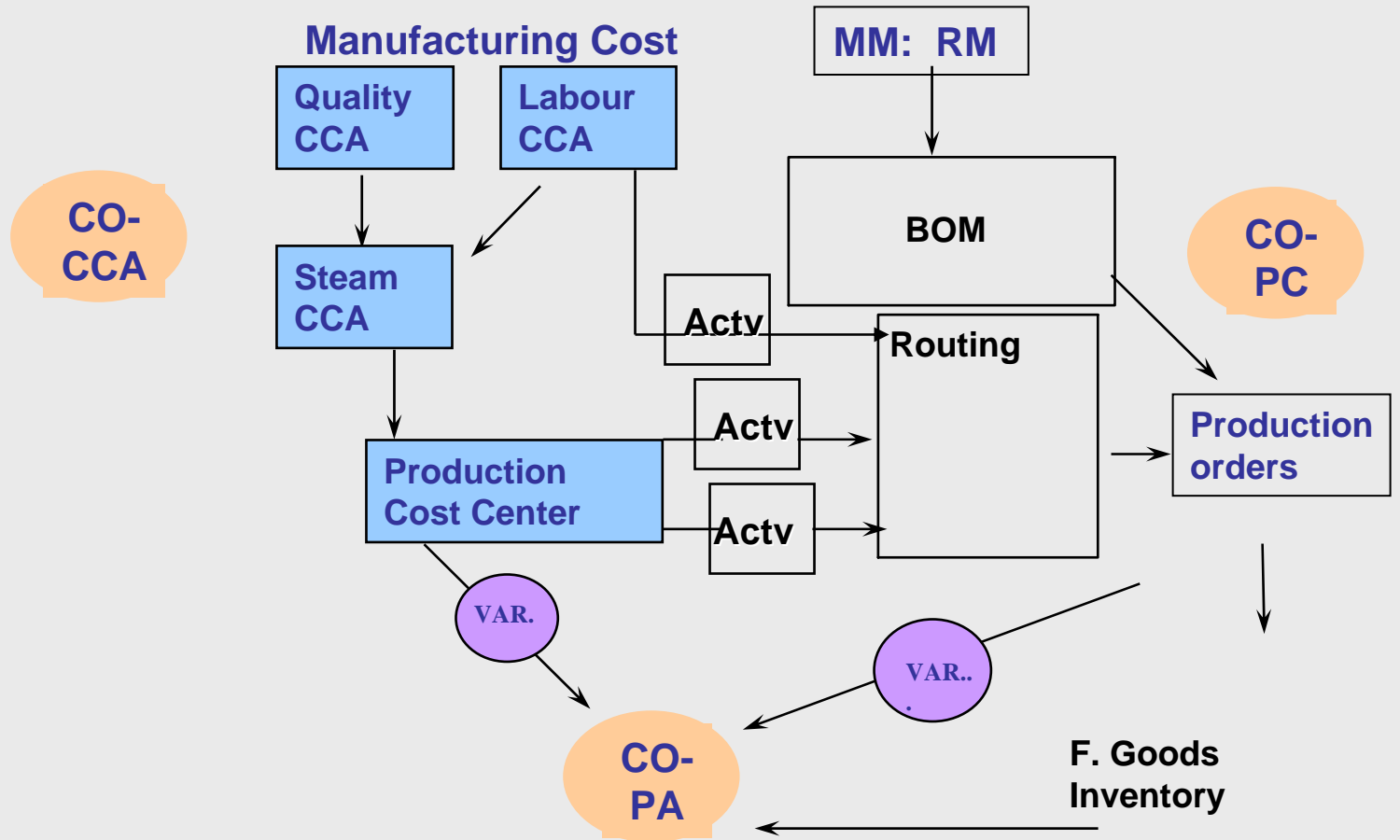
Moving Average Actual

Valuation Area

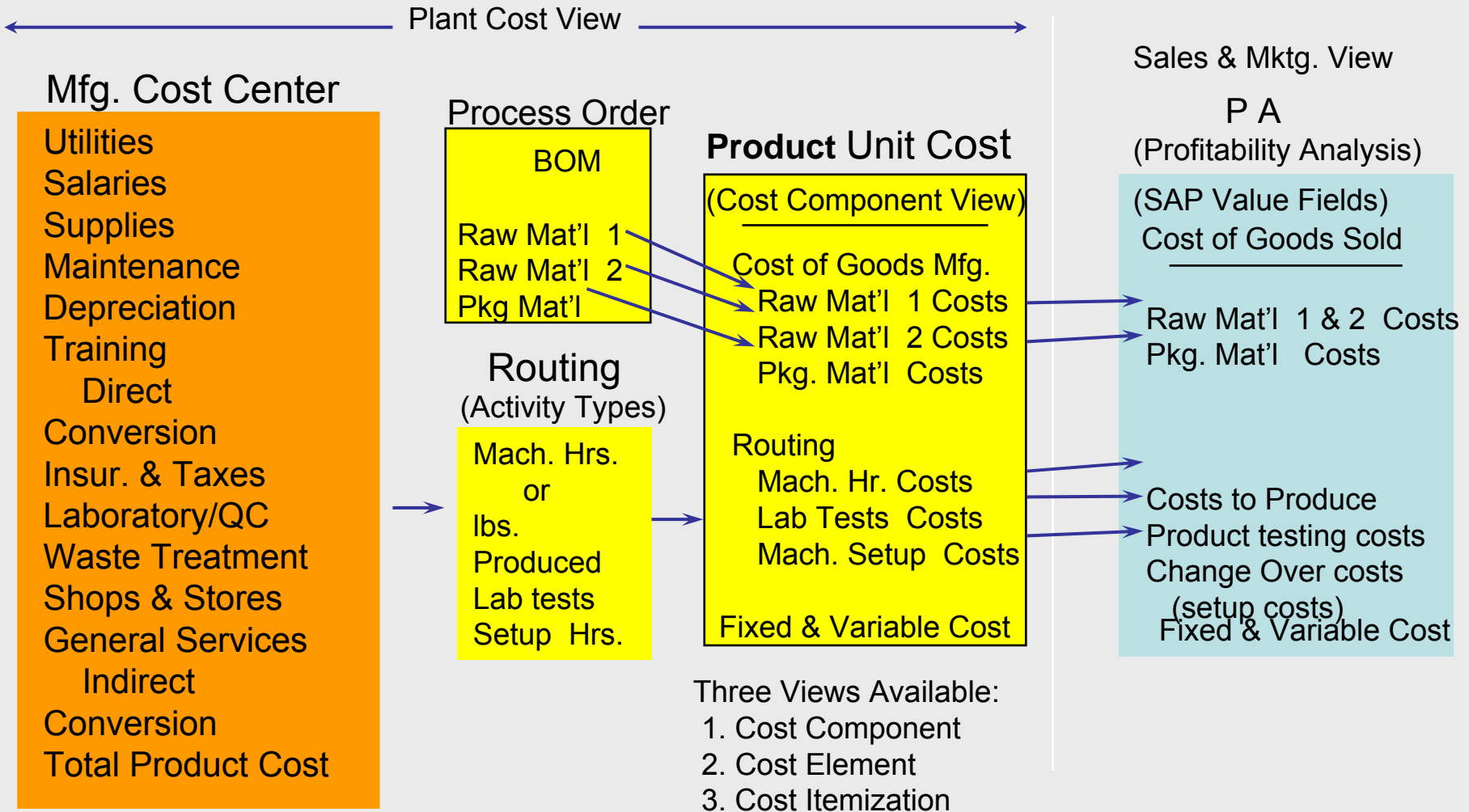
Organizational unit dividing up a company for the purpose of valuating stocks in a standardized and consistent manner.

- Level at which material value is managed.
- The valuation area may is defined:
 - by plant

Product Cost Flow

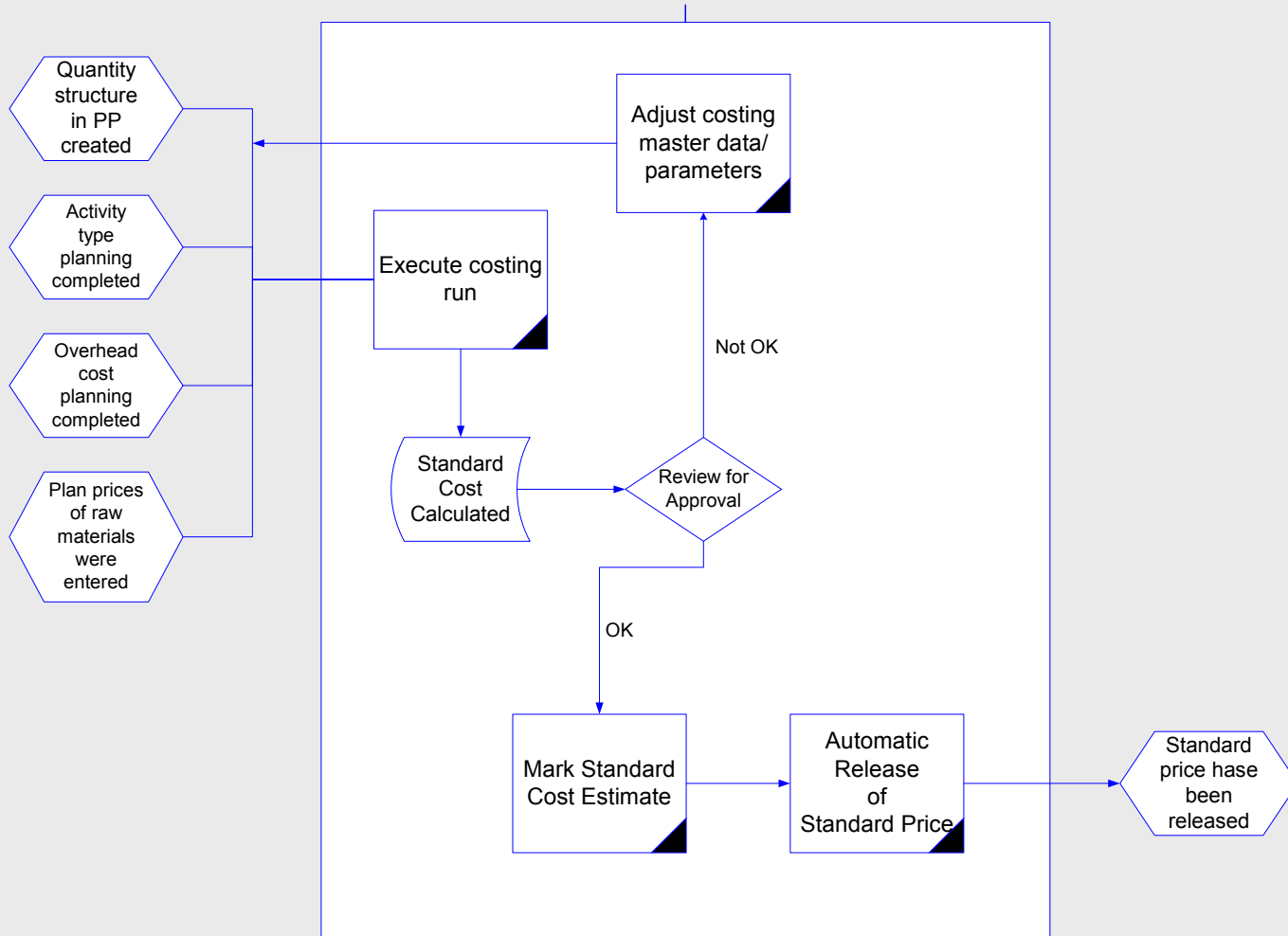


Product Cost Flow



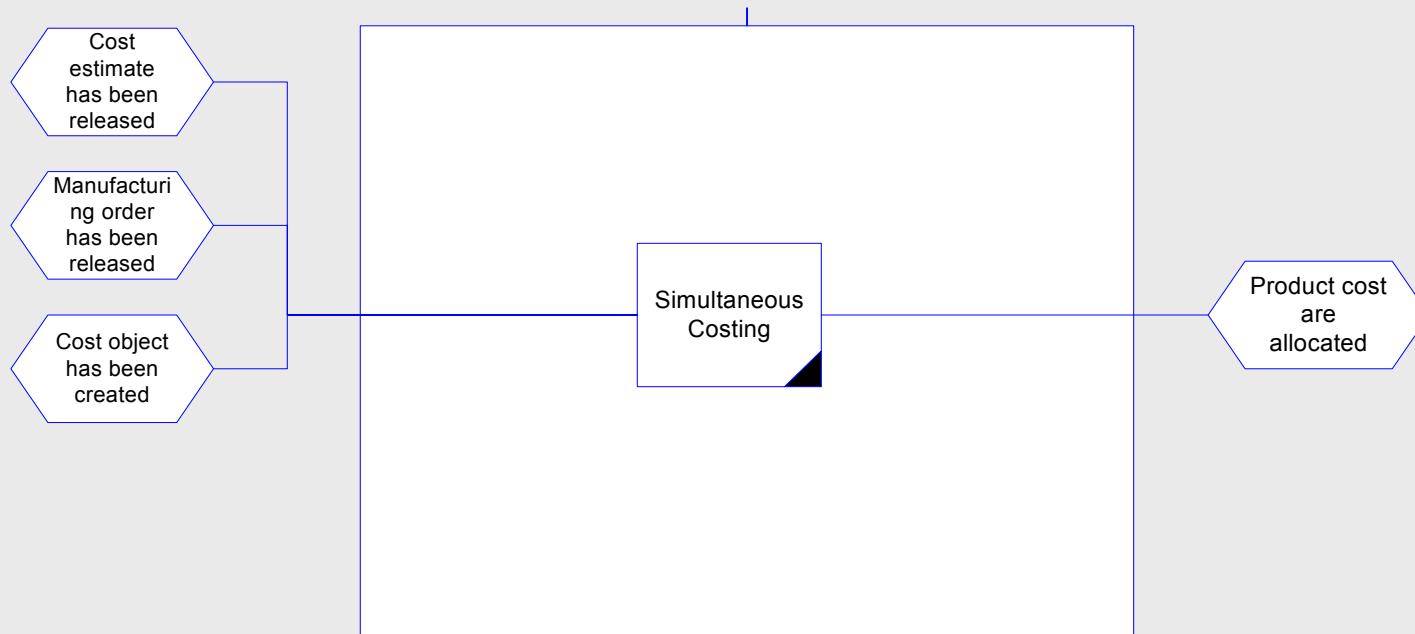
Product Costing At A Grp

Product Cost Planning



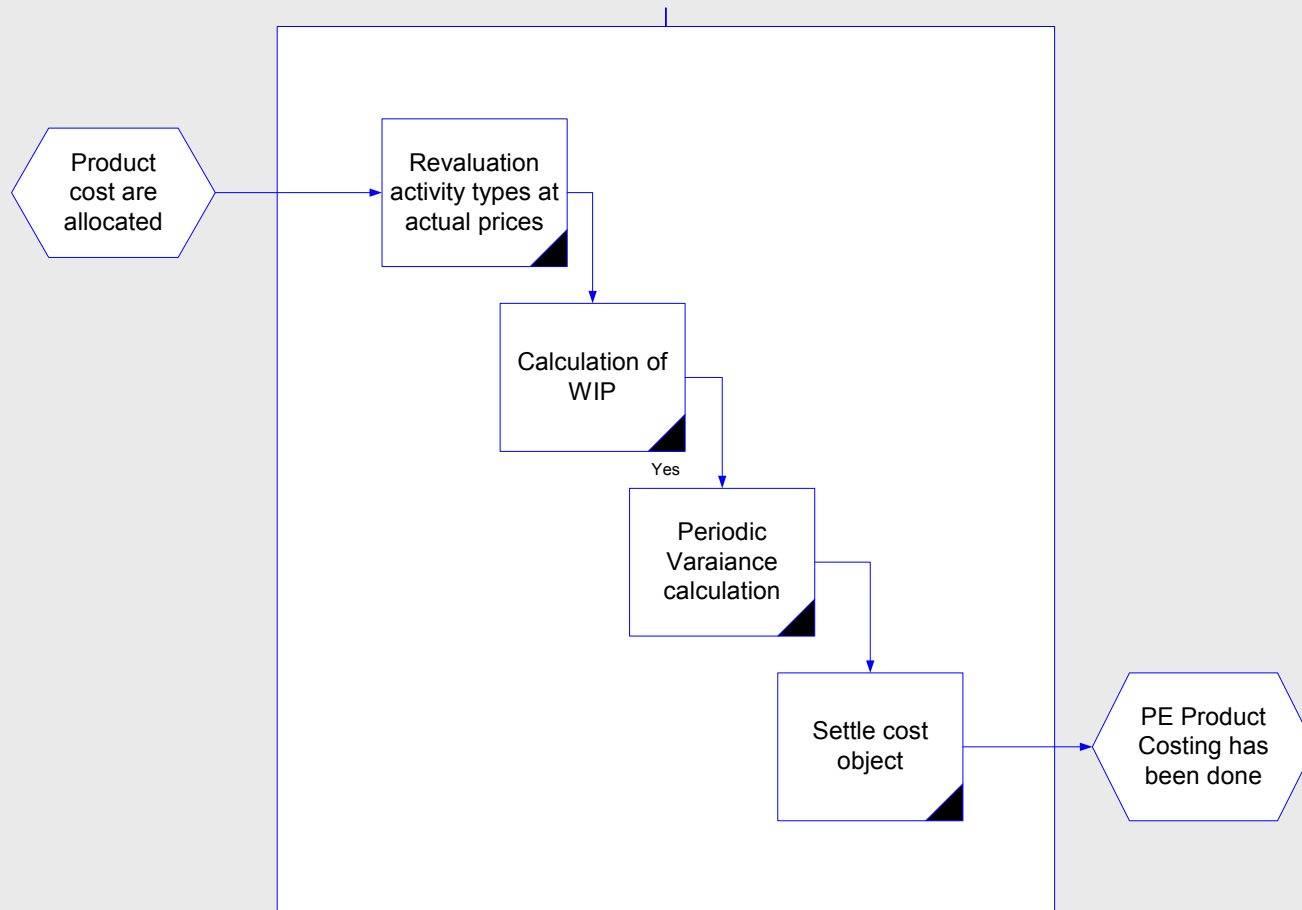
Product Costing At A Grp

Product Cost Allocation - Simultaneous Costing



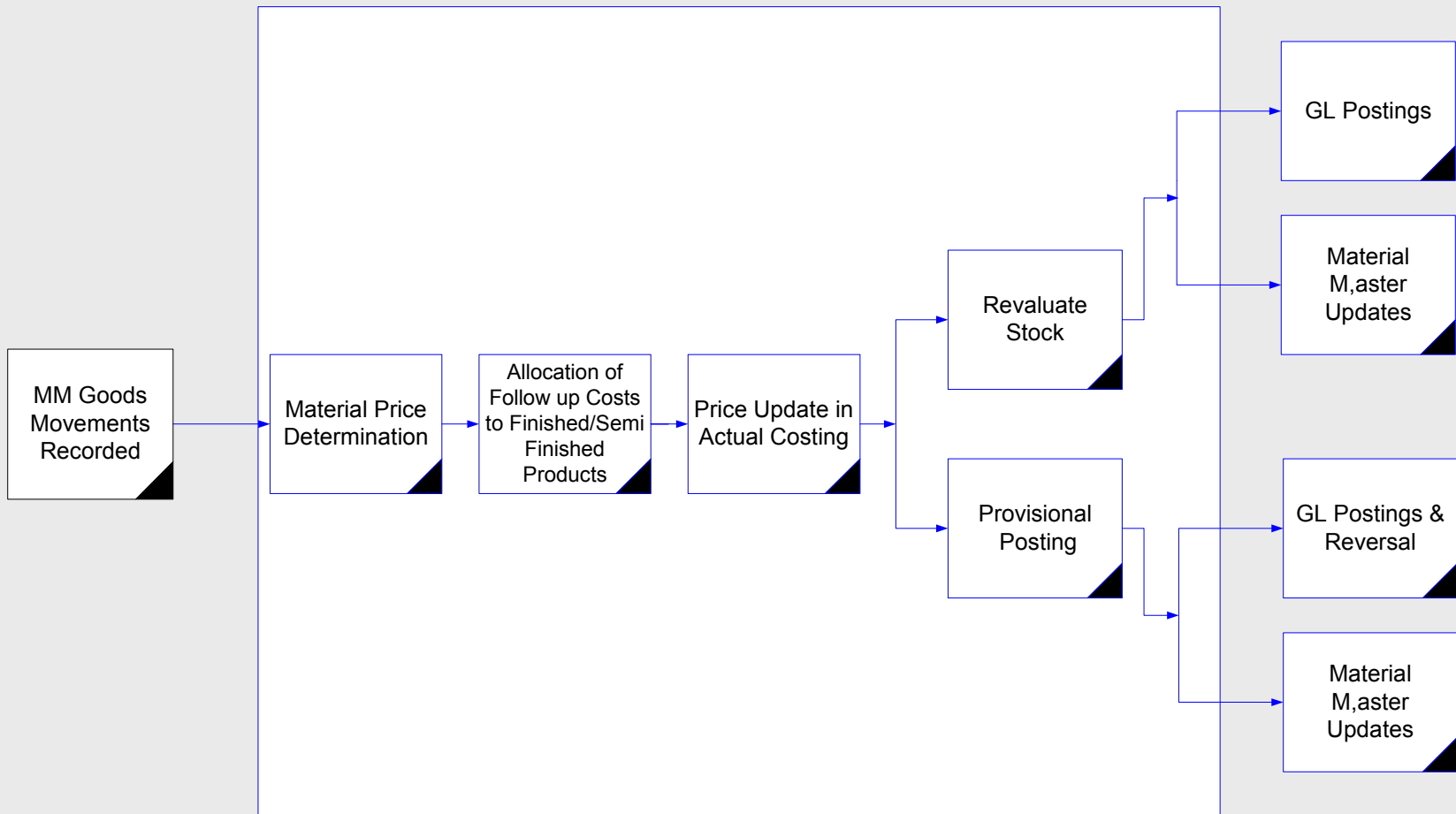
Product Costing At A Grp

Period End Closing Product Costing



Product Costing At A Grp

Material Ledger/Actual Costing



Product Cost Planning: Overview

Functions of Product Cost Planning:

- ◆ Product Cost Planning with reference to cost object
 - ☑ Product cost planning with quantity structure – with structures provided by PP (Production Planning) module
- ◆ Determination of the cost of goods manufactured
- ◆ Product Cost Planning supplies information for other modules:
 - ☑ Update of prices in a material master
 - ☑ Update of the cost of good sold with the detailed structure of cost component (grouped cost elements)
 - ☑ Standard (material) cost estimate as the base for calculation of production variances

What is a Product Cost Estimate?

A tool for planning costs and establishing prices for materials. It is used to calculate the cost of goods sold for each product unit.

Types:

Cost Estimate With Quantity Structure

Utilizes a Bill of Material (BOM) and routing, i.e. Master Recipe for costing purposes. Integrated with Production Planning (PP).

Cost Estimate WITHOUT Quantity Structure

Utilizes a material master data and activity types entered manually into cost estimate.

Additive

You use additive costing to enable you to manually add costs that cannot be calculated by the system to a material cost estimate.

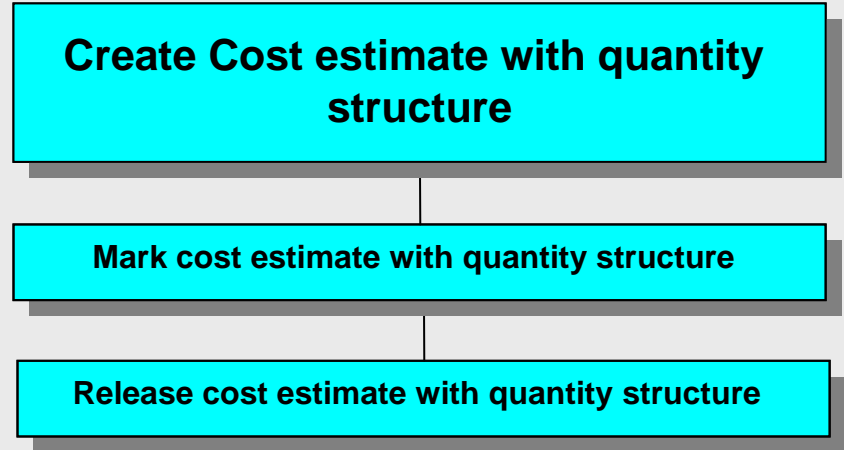
Product Costing: Overview

Standard Cost Estimate
(once a year)

Create Cost estimate with quantity structure

Mark cost estimate with quantity structure

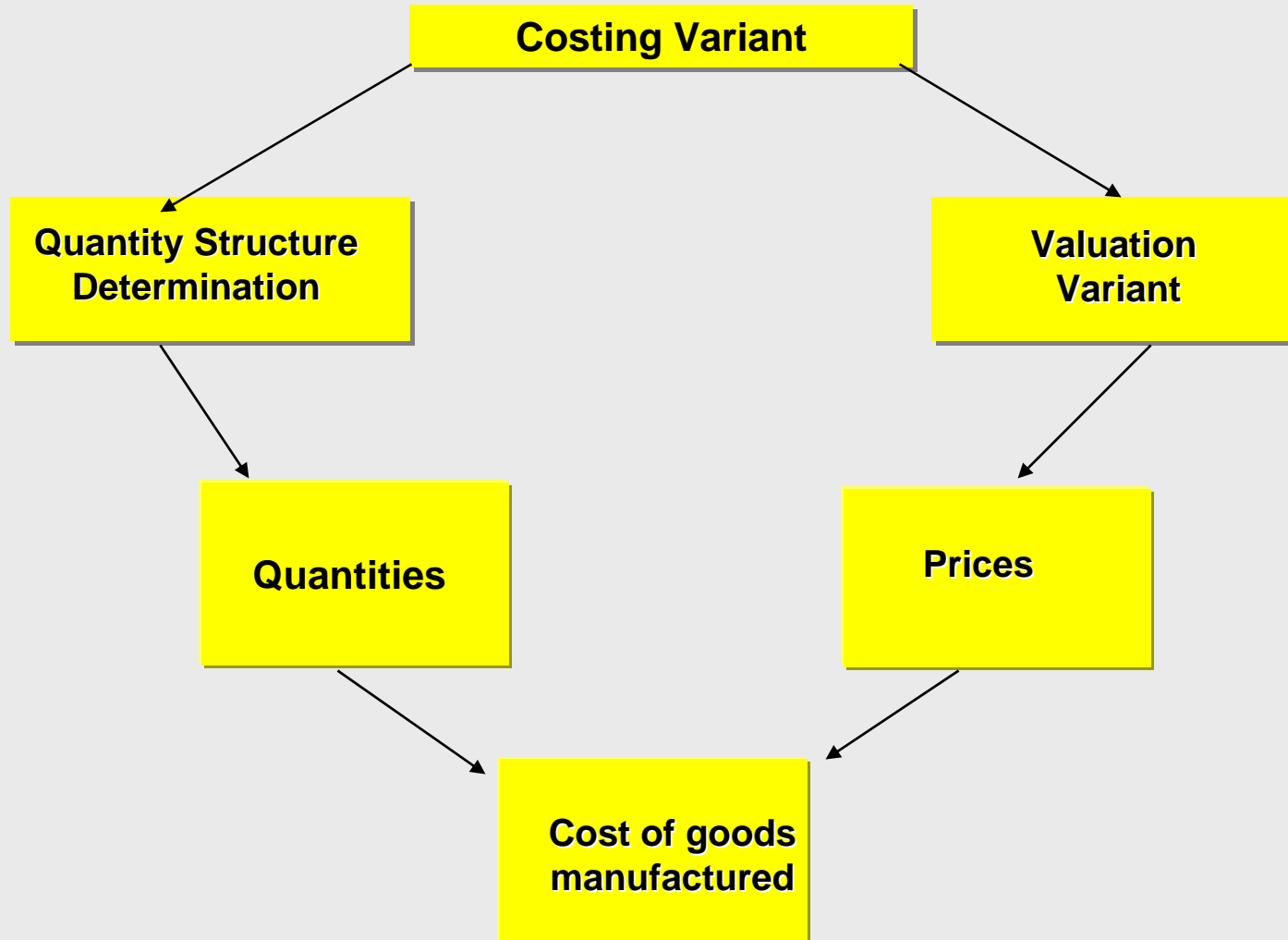
Release cost estimate with quantity structure



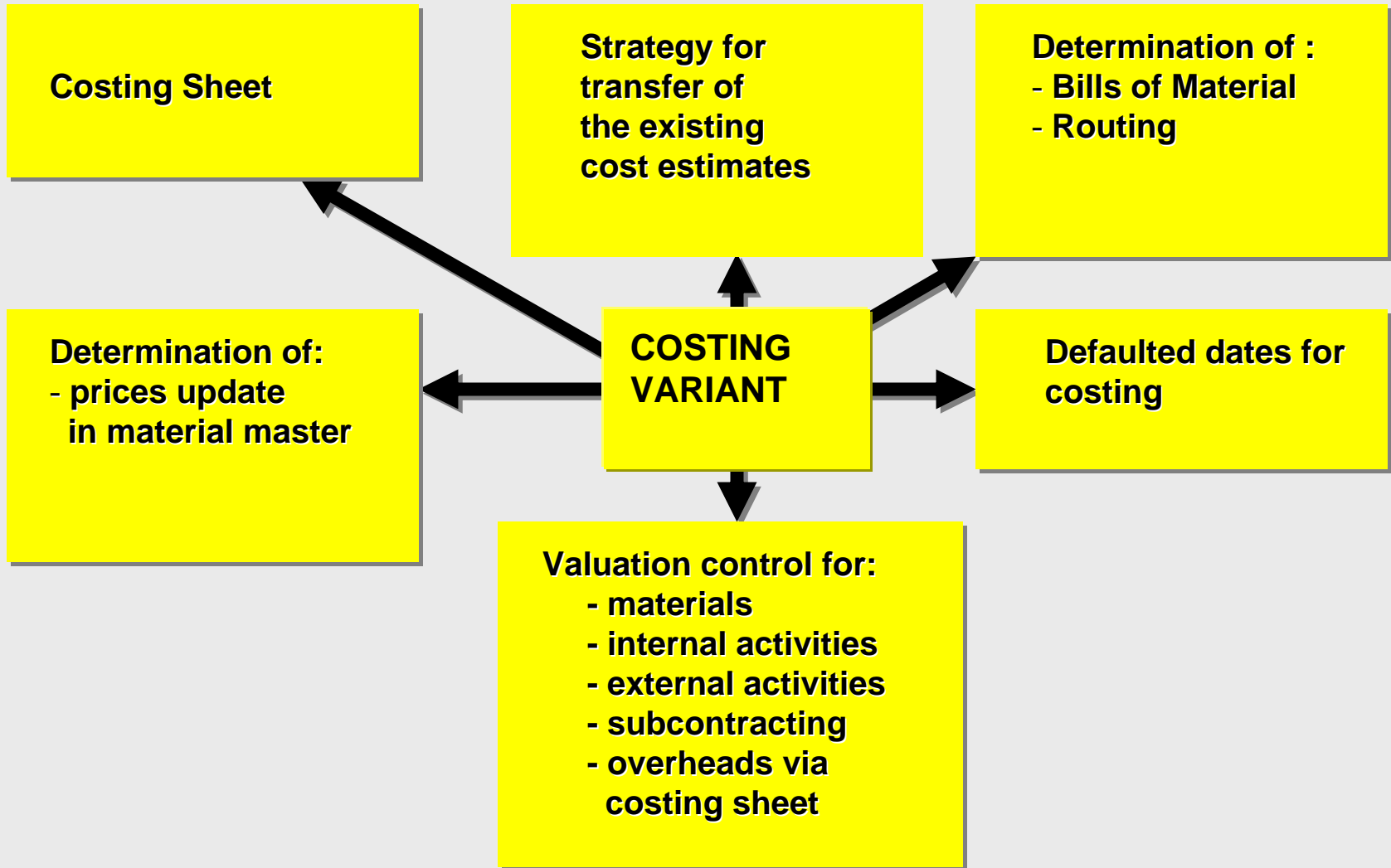
Concept of Cost Roll Up

- The purpose of **cost rollup** is to include the cost of goods manufactured of all the materials in a **multilevel production structure** within the costs of the material located at the top of the structure. The costs are rolled up automatically using the costing levels.

Costing Variant



Costing Variant



Quantity Structure for Product Cost Planning

Quantity Structure of Product Cost Planning:-

- Material Master
- Bill of Material
- Work Center/ Resources
- Routings
- Master Recipe
- Production Version
- Procurement Alternative/ Mixing Ratios

Quantity Structure for Product Cost Planning

◆ Material master data

- Accounting views
- Costing views
- MRP views

◆ Master Recipe

- Recipe header
- Operations
- Materials list

◆ BOM - Bill of Material

- BOM type & identification
- BOM header
- Material data

◆ Work Centers / Resources

- Basic data
- Costing

◆ Routing - tasks list

- Routing type & identification
- Routing header
- Operation data

◆ Production Version

- Validity Period
- Production line

Quantity Structure: Material Master Data

Material Master Data:

- ◆ Material Master Data is an object in SAP that consists all relevant data for raw materials, semi-finished and finished products divided into views.
- ◆ Important Views relevant for product costing:
 - ☑ Accounting
 - ☑ Costing
 - ☑ MRP

Quantity Structure: Production Version

- ☑ Production versions combine a specific BOM alternative with a specific routing/recipe
- ☑ For one material, you can have several Production versions for various validity periods and lot size ranges
- ☑ Production version facilitate different situations
 - Production using different resources
 - Production using different procedures

Quantity Structure: Procurement Alternatives

- ☑ Quantity structure determination for mixed cost estimate.

Material: 22000051 218w
Plant: 1200
Valuation type:

☑ ☒ ☒ ☒ ☒ ☒ ☒ ☒

List of procurement alternatives	Lot size	Unit	PrAlt/proc
Production			
PVersion.VT0			100000912
PVersion.VT1	1 TO		100000808
PVersion.VT2	1 TO		100000810
PVersion.VT3	1 TO		100000814

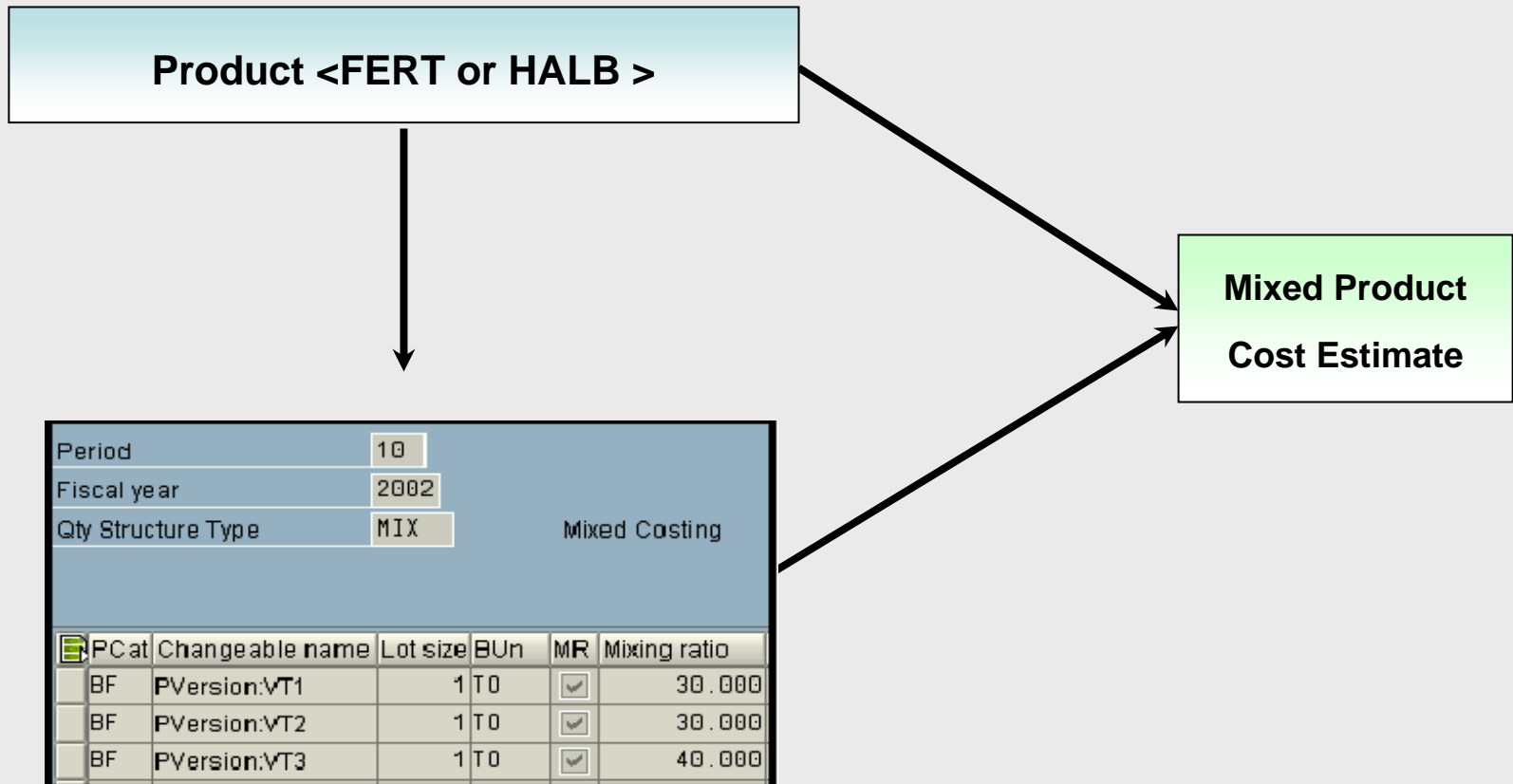
Names
Generated name: PVersion.VT1

Characteristics
Process cat.: Production
Prod. version: VT1 TPS-1 Production version

Costing data
Cstg lot size: 1 TO

Quantity Structure: Mixing Ratios

- ☑ Quantity structure determination for mixed cost estimate
- ☑ Validity period for mixing structure



Costing Structure

Costing Structure for Product Cost Planning:-

Material Master

Cost Centers

Activity Types

Cost Elements

Cost Component Structure

Costing Structure for Product Cost Planning

◆ Material master data

- ❖ Accounting views
- ❖ Costing views

◆ Cost Elements

- ❖ Validity period
- ❖ Category

◆ Cost Centers

- ❖ Validity period
- ❖ Category
- ❖ Functional area

◆ Activity Types

- ❖ Validity period
- ❖ Activity unit
- ❖ Allocation cost element

Costing Structure

Activity types define the type of activity that can be provided by a cost center (work activity, production hours, and so on).

Activity Price Calculation

Cost center: Machine

Planned costs:

430000 (salaries)	44,000
440000 (miscl.)	10,000
473120 (telephone)	30,000

1PDH01
100 h

Planned costs: 84,000

Plan activity qty: 100 h

2

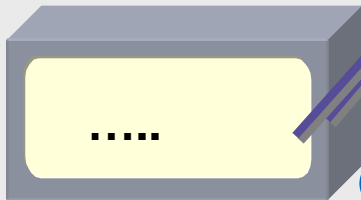
Calculated
Price: 840

1

Activity Price Calculation
Apportionment of cost center costs
to activity types according to
particular criteria

Costing Structure

Planning
9103000
Utilities (Common)



3 Cost Splitting

1. Assign CC 9103004 to Splitting Structure Z9 Steam service
2. Perform cost splitting

Steam service
9103004

1UTSTF Steam - fixed
1UTSTV Steam - var.

943954 UT: Steam fix

4 Planned Price Calculation

Prices for 1UTSTF are calculated.

Product
Cost Estimate

Product
91000045 - TEG

Product
91000060 - LLDPE

Activity Types Used:
1UTSTF Steam - fixed

2
Distribution
Original CE

5
Activity
Allocation
943954
via
Routing

Primary costs planning on all Cost Centers.

Cost Component Structure

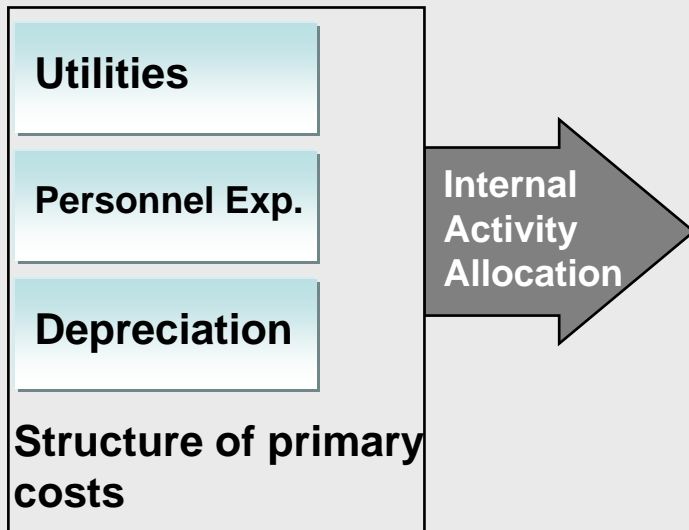


Product Cost Planning

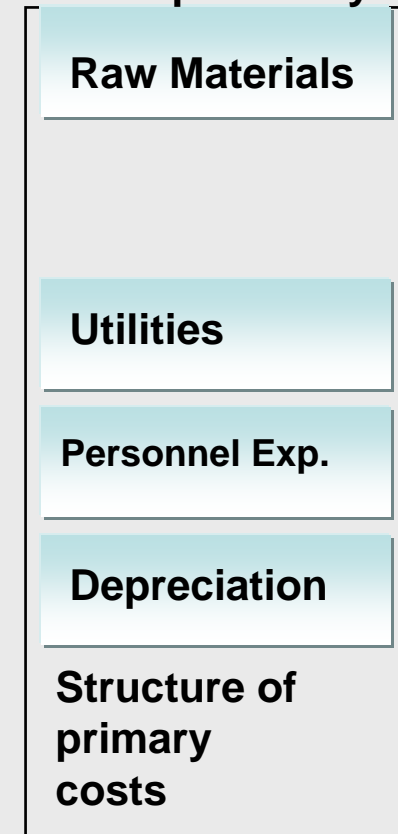
Primary cost elements



Cost Centers



Z9 A Grp-Primary



Product Costing: Overview

Standard Cost Estimate
(once a year)

Create Cost estimate with quantity structure

Mark cost estimate with quantity structure

Release cost estimate with quantity structure

Price update

➤ Standard price

- ✓ Only one validated standard price per product per period,
- ✓ The price represents most desired (or most likely) costs
- ✓ Only one price per product over the year (recommended)
- ✓ Determined during costing runs for Z9P1 costing variants - standard cost estimate is populated in appropriate valuation views
- ✓ Includes variable and fix cost elements
- ✓ Base for variances calculation; which is then posted to FI and CO-PA
- ✓ Used for stock valuation of finished goods and semi-finished products
- ✓ Stored in material master data (accounting view) in Legal, Group and Profit Center valuation views after releasing the cost estimate

Price update

➤ Future price

- ✓ Future standard price
- ✓ Stored in material master data (accounting & costing view) in Legal, Group and Profit Center valuation views after marking the cost estimate.

➤ Previous price

- ✓ Replaced standard price by current one due to releasing the cost estimate
- ✓ Stored in material master data (accounting & costing view).

Price update

Analysis of Costing Results

Existing Std



Marking Standard Cost Estimate



Releasing Standard Cost Estimate

Material Master Data

Standard Price

Future	Current	Previous
	10	

Future	Current	Previous
15	10	

Future	Current	Previous
	15	10

Stock Revaluation

Costing run

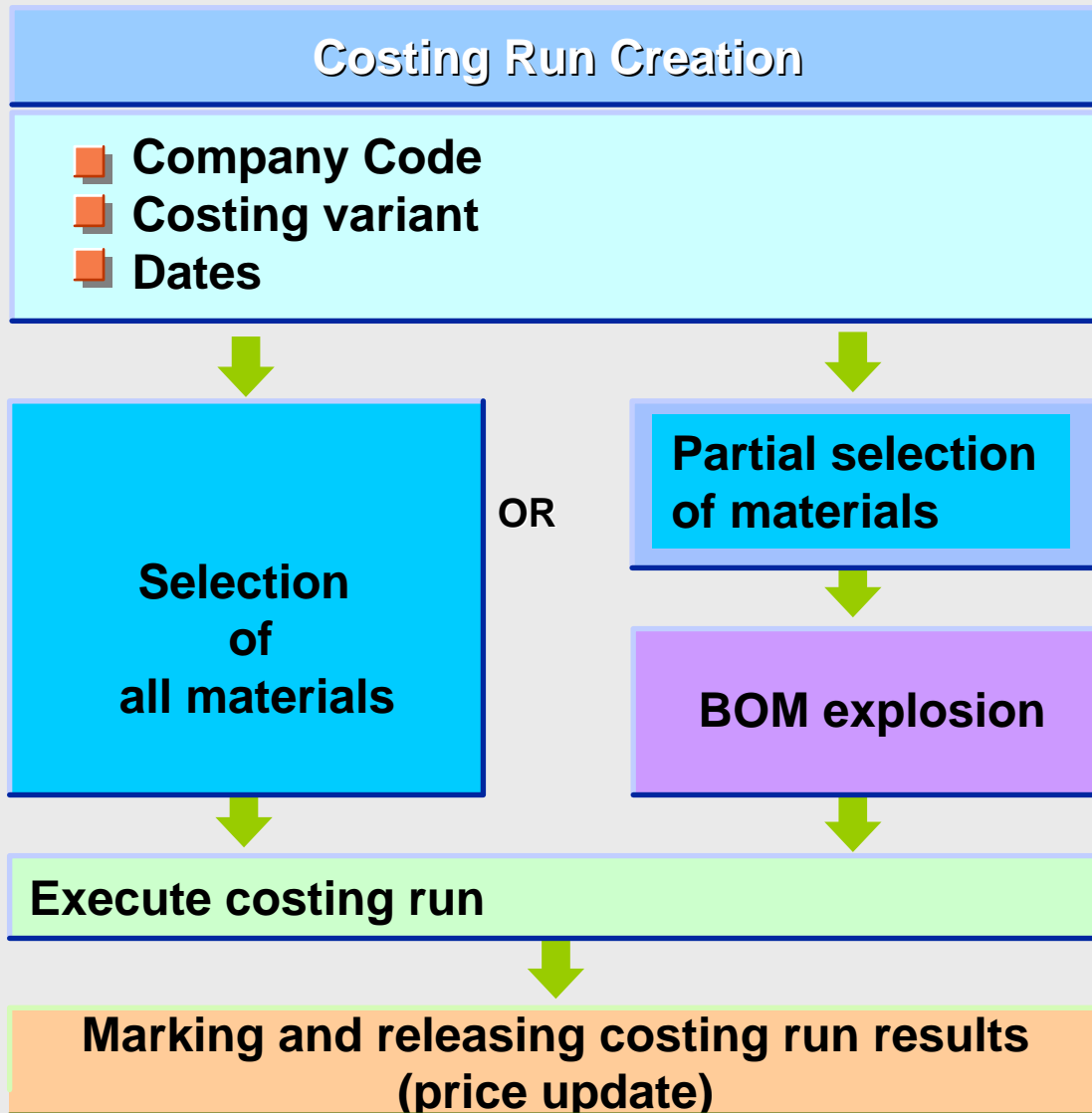
➤ Costing run

- ✓ You can use the costing run to process mass data. It enables you to cost, mark, and release more than one material at the same time.
- ✓ Every processing step involved in costing with quantity structure is performed by the costing run, from the same screen.

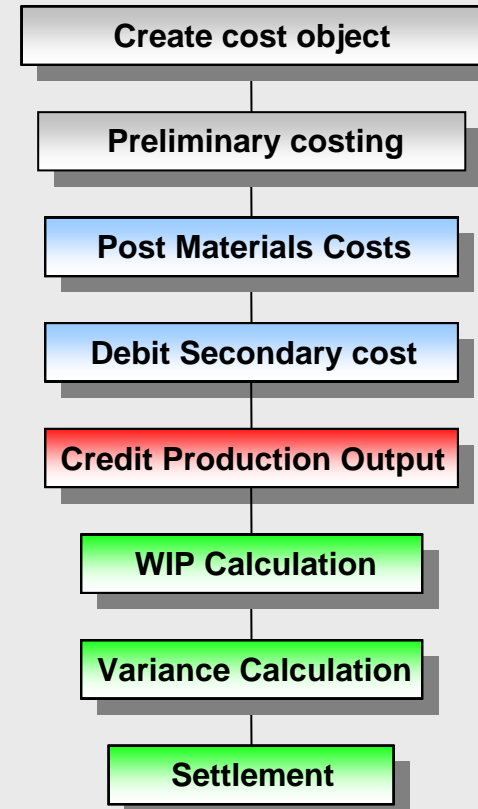
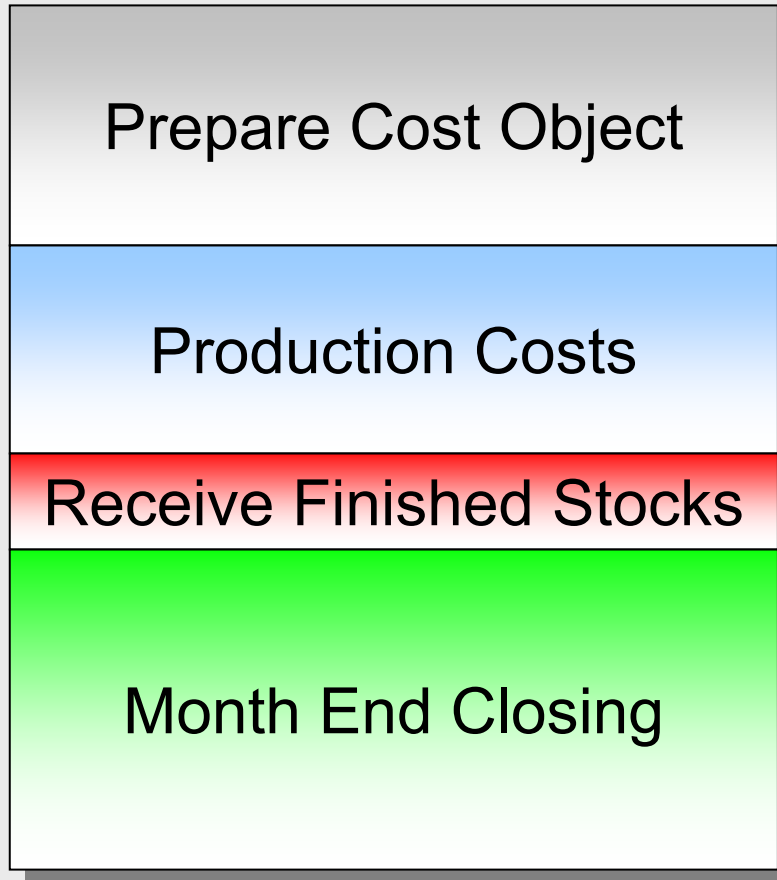
➤ Costing run consists of:

- ✓ General data (organizational units, selection criteria)
- ✓ Selected materials
- ✓ Exploded BOMs
- ✓ Costing run results
- ✓ Price update results

Costing run



Product Costing: Overview



Cost Object Controlling: Overview

Functions of Cost Object Controlling:

- ◆ Supporting make-or-buy decisions
- ◆ Determining price floors
- ◆ Performing complex cost analysis
- ◆ Determining inventory values

Cost Object Controlling: Overview

Cost Object Controlling Scenarios:

◆ Product Cost by Period

- ☑ Product Cost by Period is used for recurring periodic cost control of products that are manufactured in the same way over a longer period of time.

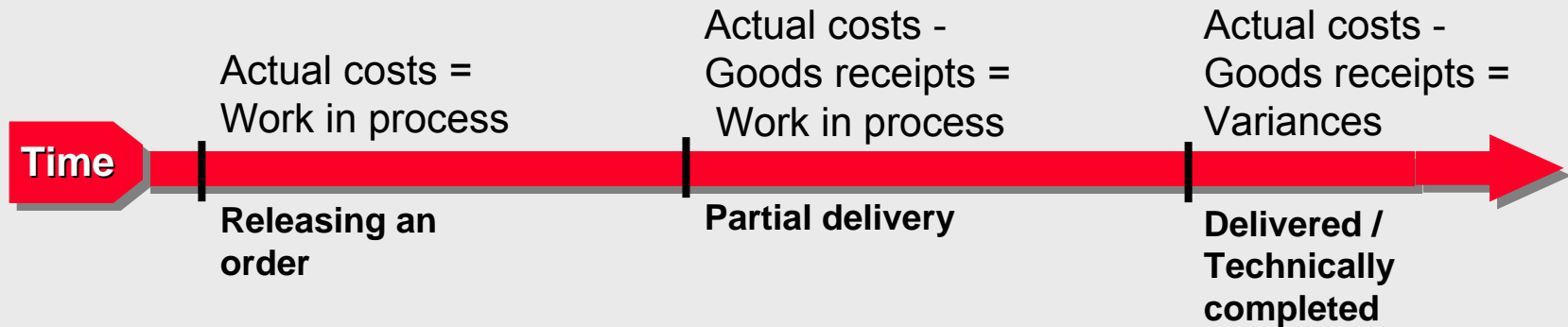
◆ Product Cost by Order

- ☑ Product Cost by Order is mainly used to control the costs of individual production lots.

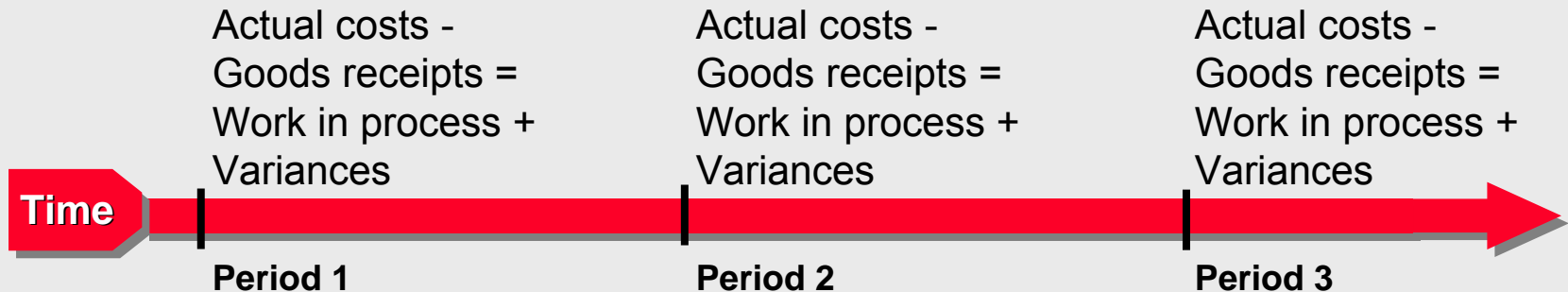
Cost Object Controlling: Overview

◆ Product Cost by Order or by Period

- ☑ Full settlement (by Order)



- ☑ Periodic settlement (by Period)



Cost Object Controlling: Overview

Functions	Product Cost by Order	Product Cost by Period
Type of settlement rule	FULL	PERIODIC
Work-in-Process	WIP calculated on base of actual costs	WIP calculated on base of target costs
Variances	Variance = Actual Costs - Goods Receipts	Variance = Actual Costs - Goods Receipts - WIP
Settlement	Should be periodically	Must be periodically
Hierarchy of Cost Objects	Impossible	Possible

Cost Object Controlling: Overview

Functions of Product Costs by Period:

- ◆ Create product cost collectors.
- ◆ Create a preliminary cost estimate for product cost collectors.
- ◆ Calculate and analyze target costs and actual costs for product cost collectors.
- ◆ Calculate or update the work-in-process inventory and the finished goods inventory.
- ◆ Calculate and analyze variances for each period.
- ◆ Transfer data to: Financial Accounting, Profitability Analysis, Profit Center Accounting and Material Ledger.

Product Costing: Overview

Prepare Cost Object

**Create
Product Cost Collector**

Preliminary costing

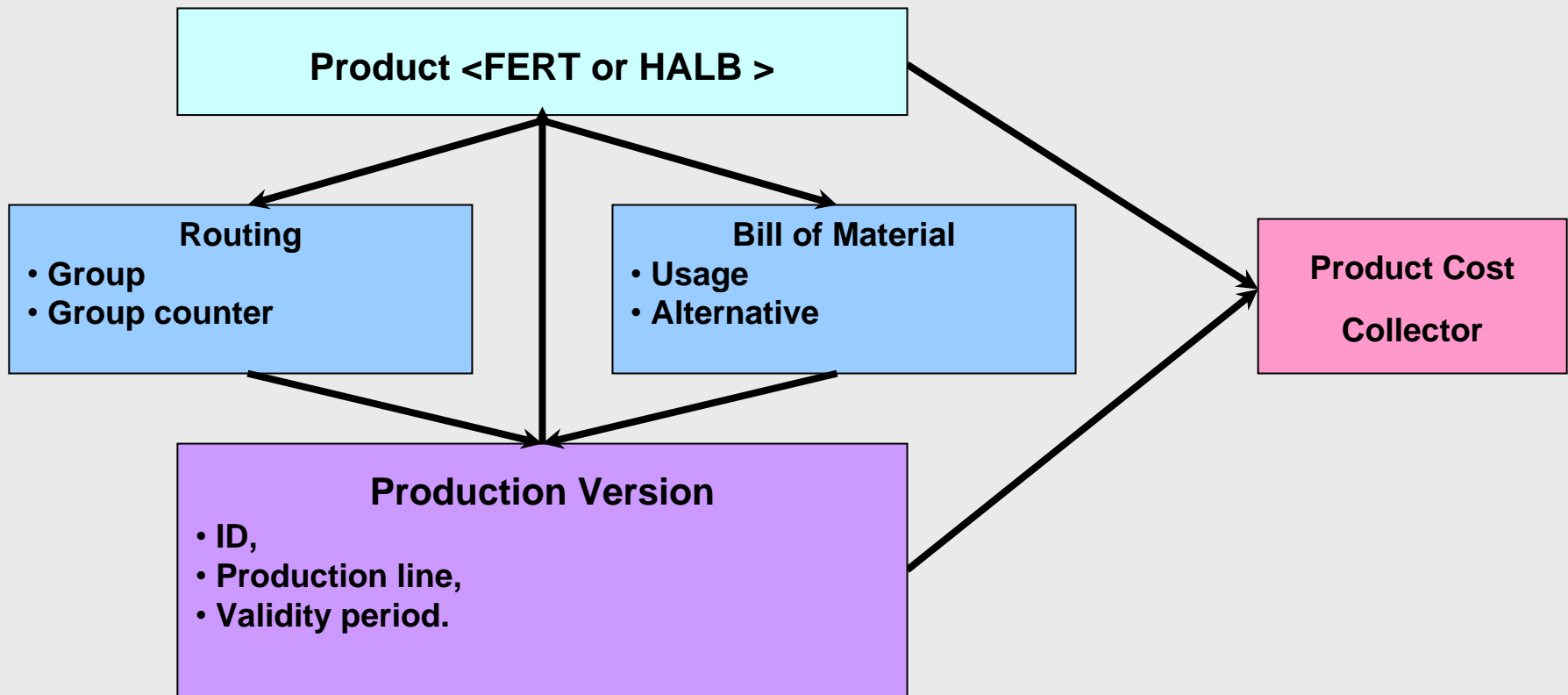


Objects in Cost Object Controlling

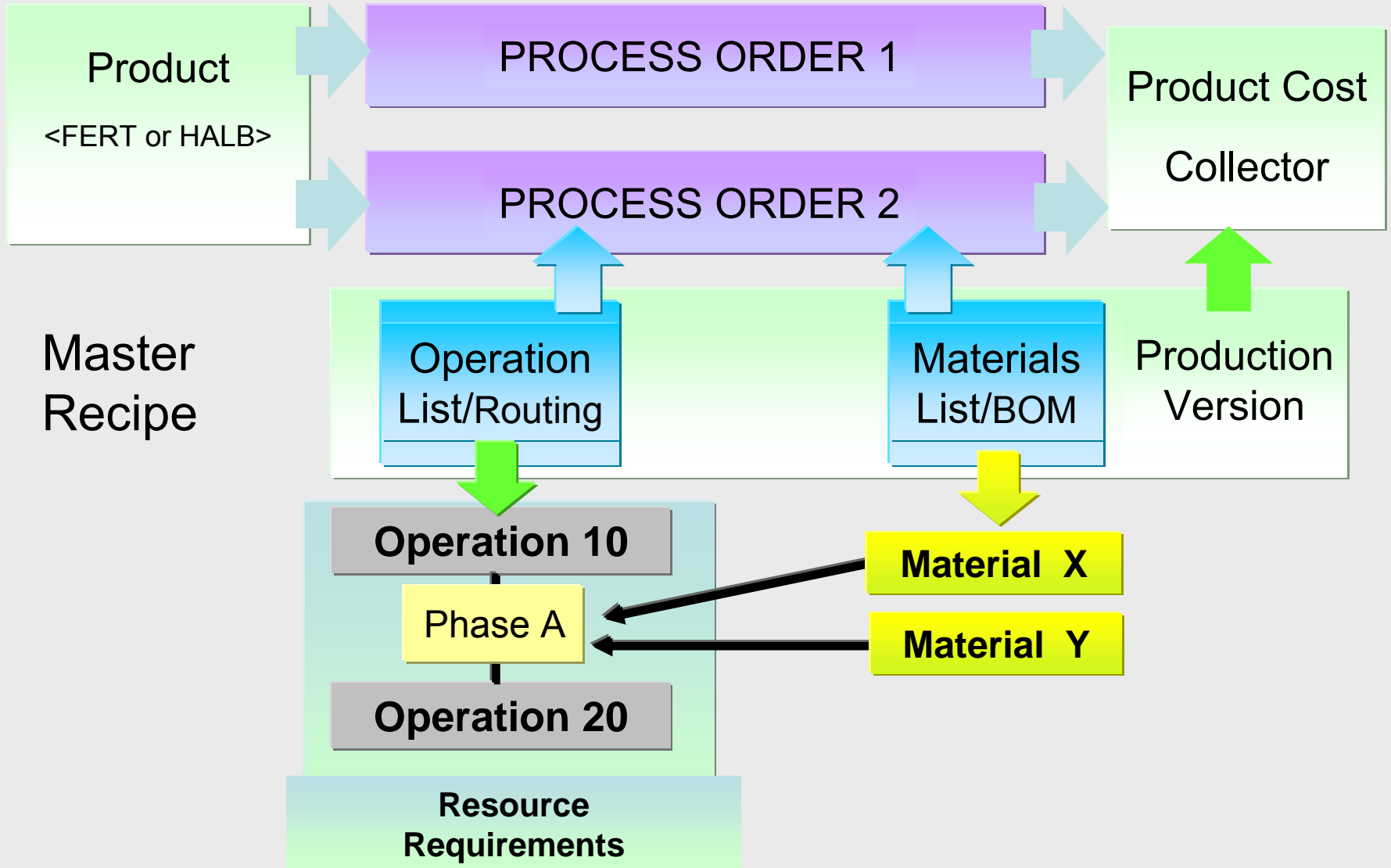
- ◆ Product cost collectors in the following production environments:
 - ☑ In order-related production (that is, when you are using production orders) when you want to analyze the costs by period rather than by lot
 - ☑ In process manufacturing (that is, when you are using process orders) when you want to analyze the costs by period rather than by lot
 - ☑ In repetitive manufacturing you always use product cost collectors as the cost objects.

Objects in Cost Object Controlling

☑ Product Cost Collector



Objects in Cost Object Controlling








Preliminary costing

- Costing variant PREM - preliminary costing:
 - ✓ Created during product cost collector creation
 - ✓ Created per each production version
 - ✓ Provides split and balanced information of cost items, quantities and prices that are planned to occur during production of a product
 - ✓ Variable costs coming from BOM and routing
 - ✓ Result used mainly for actual activities postings
 - ✓ May be used for further analysis up to cost management requirements
 - ✓ May be changed all the time in the way of changing (updating) Product Cost Collector; i.e. different quantity structures allowed over the period
 - ✓ Changes in BOMs take effect immediately, i.e. cost estimate update not required
 - ✓ Changes in routings take effect after cost estimate update






Preliminary costing

Product Cost Collector

Item	Plan	Actual
Caustic Soda	1.500	
Ethylene	2.000	
EDC	0.500	
 Materials	4.000	
 Internal activities	2.500	
 Overheads	1.500	
  Total	8.000	

Simultaneous costing – actual costs

Product Cost Collector

Item	Plan	Actual
Caustic Soda	1.500	1.800
Ethylene	2.000	2.200
EDC	0.500	0.600
 Materials	4,000	4,600
 Internal activities	2.500	2.800
 Overheads	1.500	
  Total	8.000	7.400

Confirmation Types & Functions - Process Orders

Confirmation types

- Individual order confirmation
- Collective confirmation
- Milestone confirmation

Confirmation functions

- Output goods receipt
- Backflush components
- Backflush utilities
- Reduce capacity requirements
- Determine actual costs

Final Confirmation & Technical Completion

- Final Confirmation is made when every operation in the order has been completed
- Technical confirmation is the order is prematurely terminated. Technical confirmation prevents further activities being posted to the order.
- Both the above confirmation can be settled.

Failed Transactions and Corrections

- ◆ Incorrect or missing data for components and activities prevents processing of the back flush transaction
- ◆ These errors must be corrected before postings can be made for materials and activities
- ◆ When the errors have been eliminated, the theoretical yield and consumption may be adjusted and the results recorded

Actual costs

◆ Production Order

Step 1 – Created and release
- Maintenance of Master Data
Status - RELEASED

STATUS- CREATED

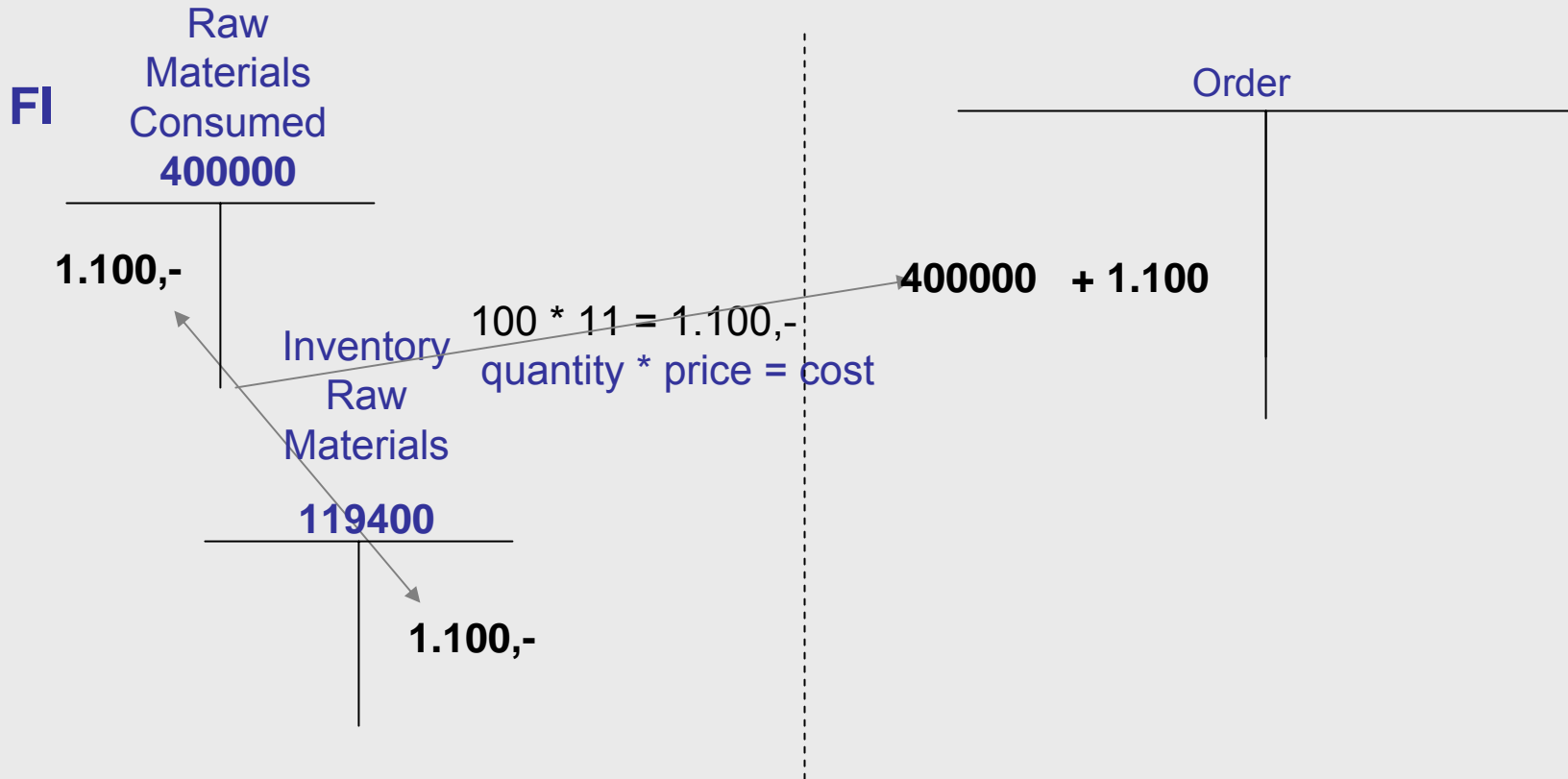
STATUS - RELEASED

This status allows for actual postings

Actual costs

◆ Production Order

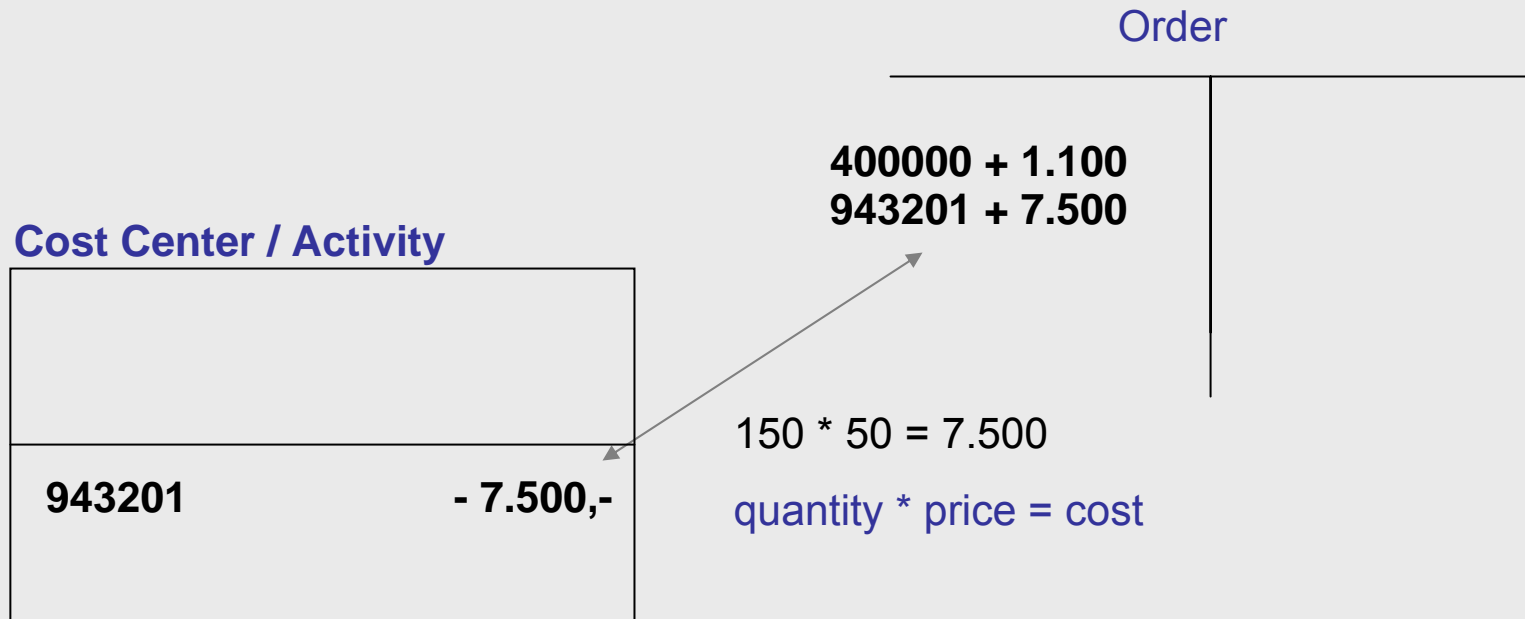
Step 2 – Goods Issue to Order
- Actual Postings
Status – GOODS MOVEMENT POSTED



Actual costs

◆ Production Order

Step 3 – Direct activity allocation
- Actual Postings
Status - RELEASED



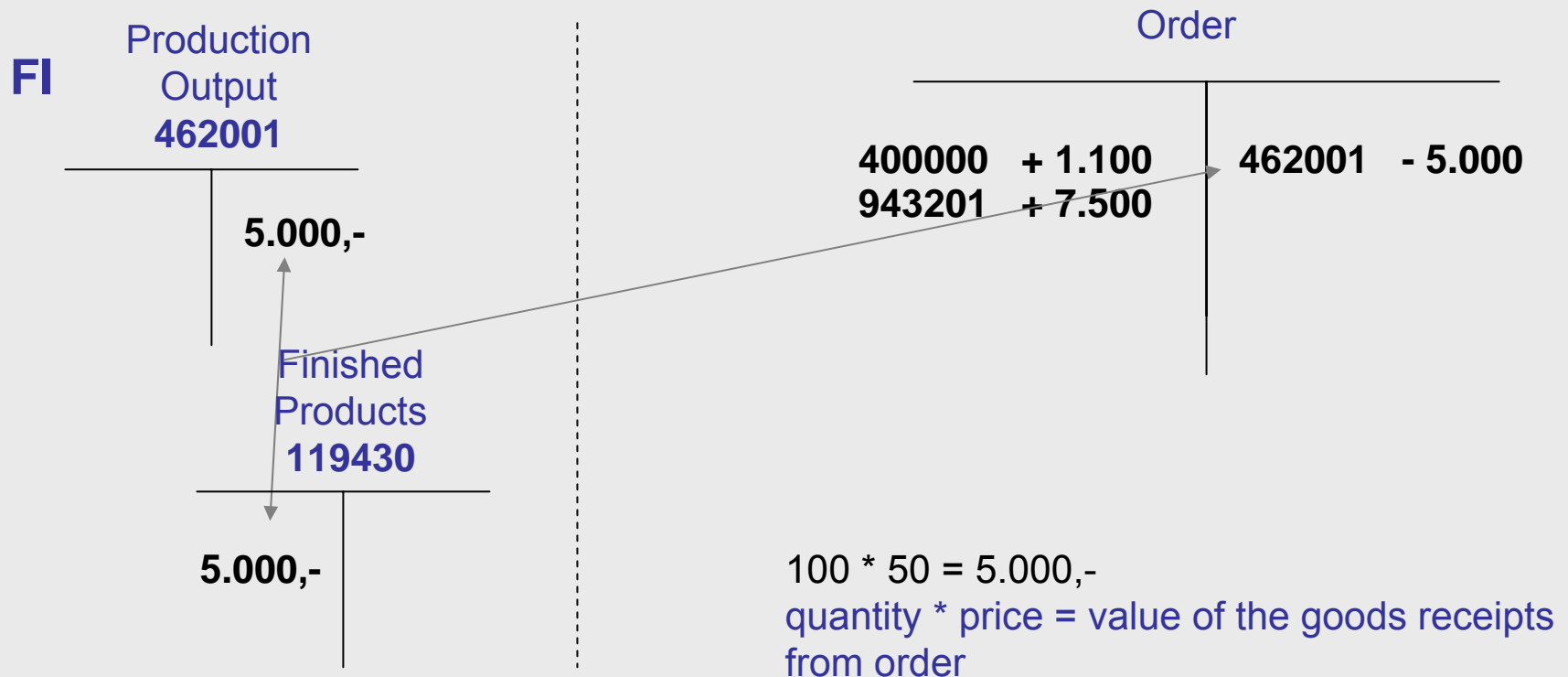
Actual costs

◆ Production Order

Step 4 – Goods Receipt from Order into Warehouse

- Actual Postings

Status – PARTIALLY DELIVERED



Actual costs - Summary

- The results from the output receipts, plus material & resource consumptions, update the stock records and provide valuation of production according to standard cost approach.

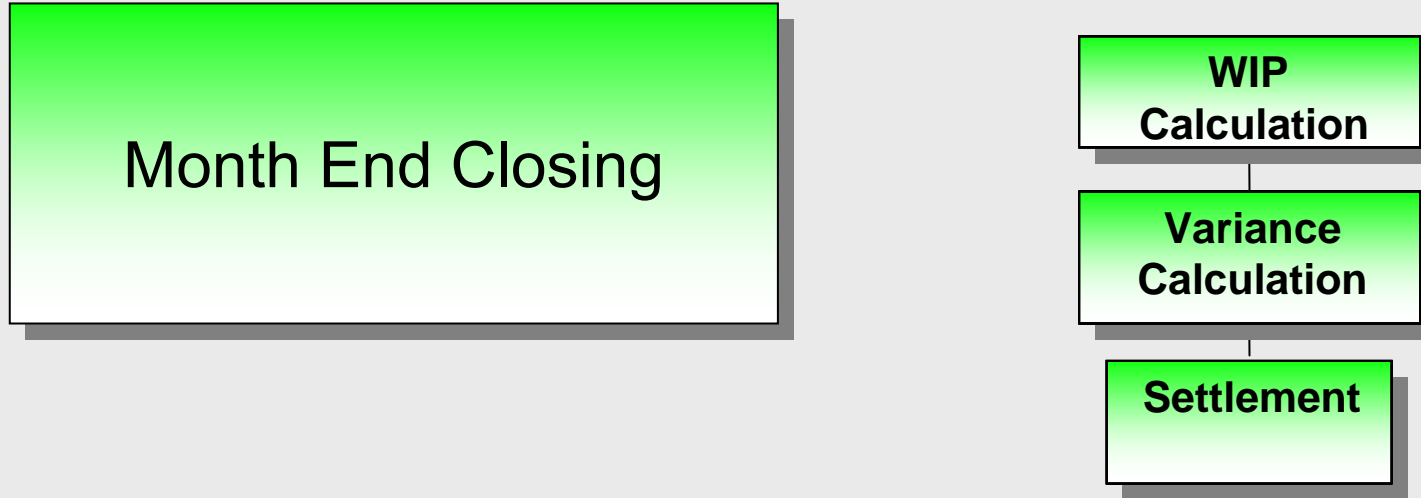
Product Costing: Overview

Month End Closing

WIP
Calculation

Variance
Calculation

Settlement

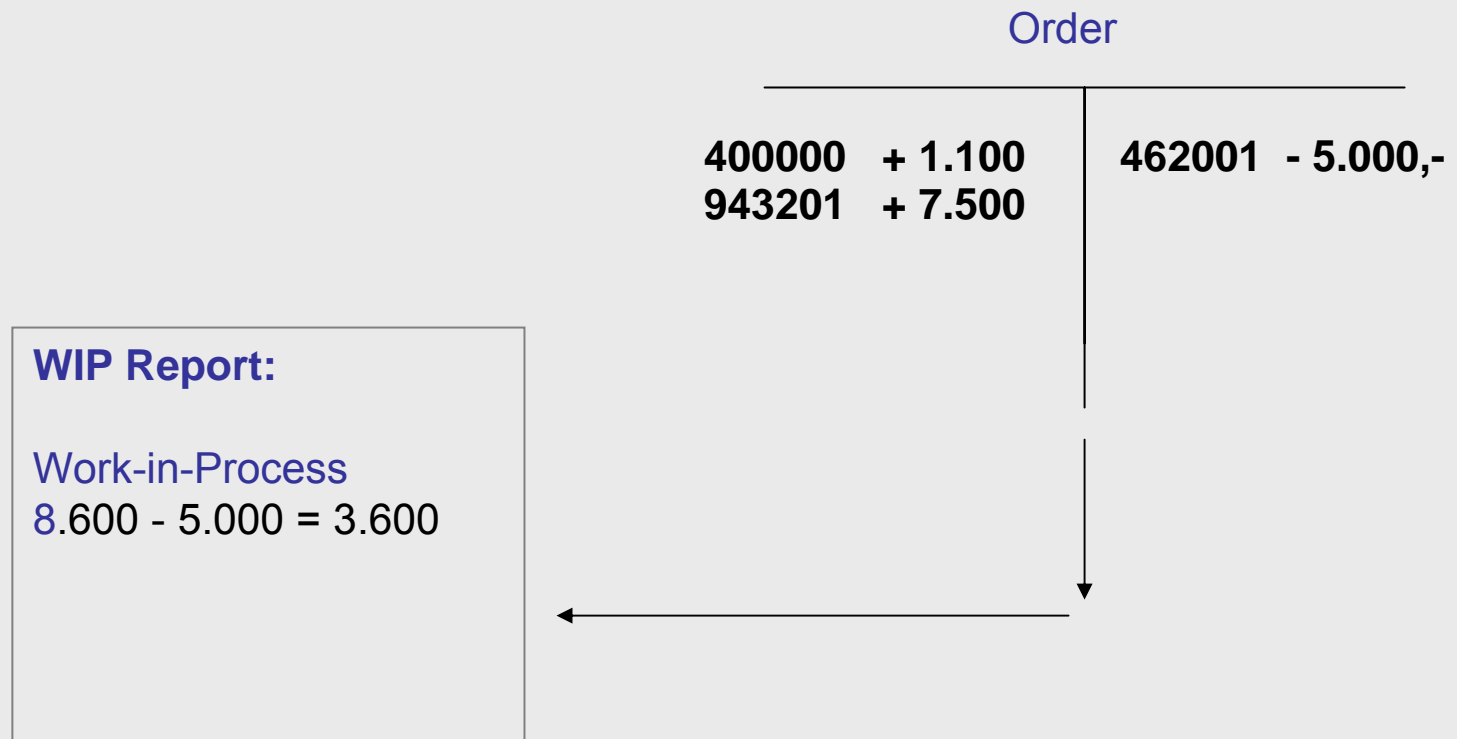


Period and year-end closing

◆ Production Order

Step 5 – Work-in-Process Calculation - Period-end closing

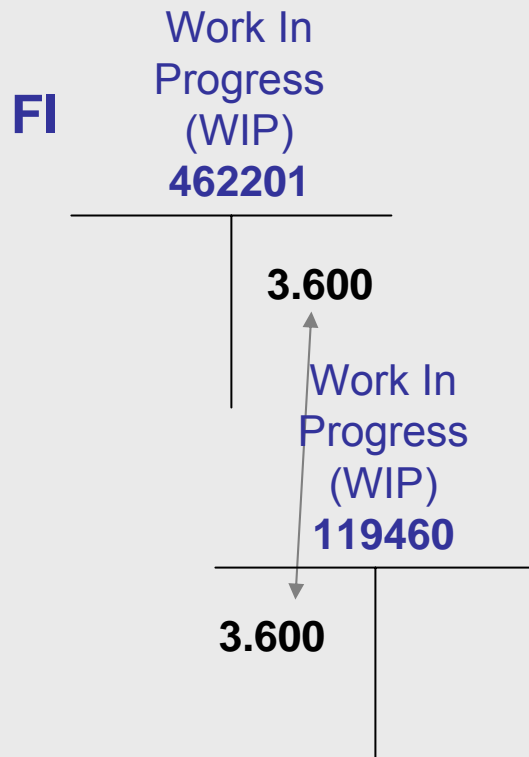
Status – RESULTS ANALYSIS CARRIED OUT



Period and year-end closing

◆ Production Order

**Step 6 – Settlement
of - Period-end closing
Status – RESULTS ANALYSIS CARRIED OUT**



Order

400000	+ 1.100	462001	- 5.000,-
943201	+ 7.500		

The diagram shows a T-account for 'Order'. The top horizontal line has a debit of 400000 and a credit of + 1.100. Below this, another horizontal line is drawn, with a debit of 943201 and a credit of + 7.500. A vertical line descends from the center, with a debit of 462001 on the left and a credit of - 5.000,- on the right.

WIP is being updated on the order as statistical value for information purposes.

Period and year-end closing

◆ Production Order – new period

Step 9 – Repetition of the steps from 3 to 7

- Actual Postings

Status – PARTIALLY DELIVERED

Order

400000	+ 1.100	462001	- 5.000,-
943201	+ 7.500	462001	- 7.000,-
400000	+ 5.000,-		

As a result of the actual postings in the new period there is a new balance on the order.

Period and year-end closing

◆ Production Order – period 2

Step 7 – Work-in-Process Calculation (variant 1)

- Period-end closing

Status – PARTIALLY DELIVERED

WIP Report (cumulated):
Work-in-Process
13.600 - 12.000 = 1.600

Work-in-Process
in previous period
8.600 - 5.000 = 3.600
Cumulative: 2.000

Order			
400000	+ 1.100	462001	- 5.000,-
943201	+ 7.500	462001	- 7.000,-
400000	+ 5.000		

Period and year-end closing

◆ Production Order – Period 2

Step 11 – Settlement (variant 1)
- Period-end closing
Status – RESULTS ANALYSIS CARRIED

FI

Work In Progress (WIP) 119460	
1.600	Work In Progress (WIP) 462201
	1.600

		Order		
400000	+ 1.100	462001	- 5.000	
943201	+ 7.500	462001	- 7.000	
400000	+ 5.000			

As WIP is reported as cumulative value.

Period and year-end closing

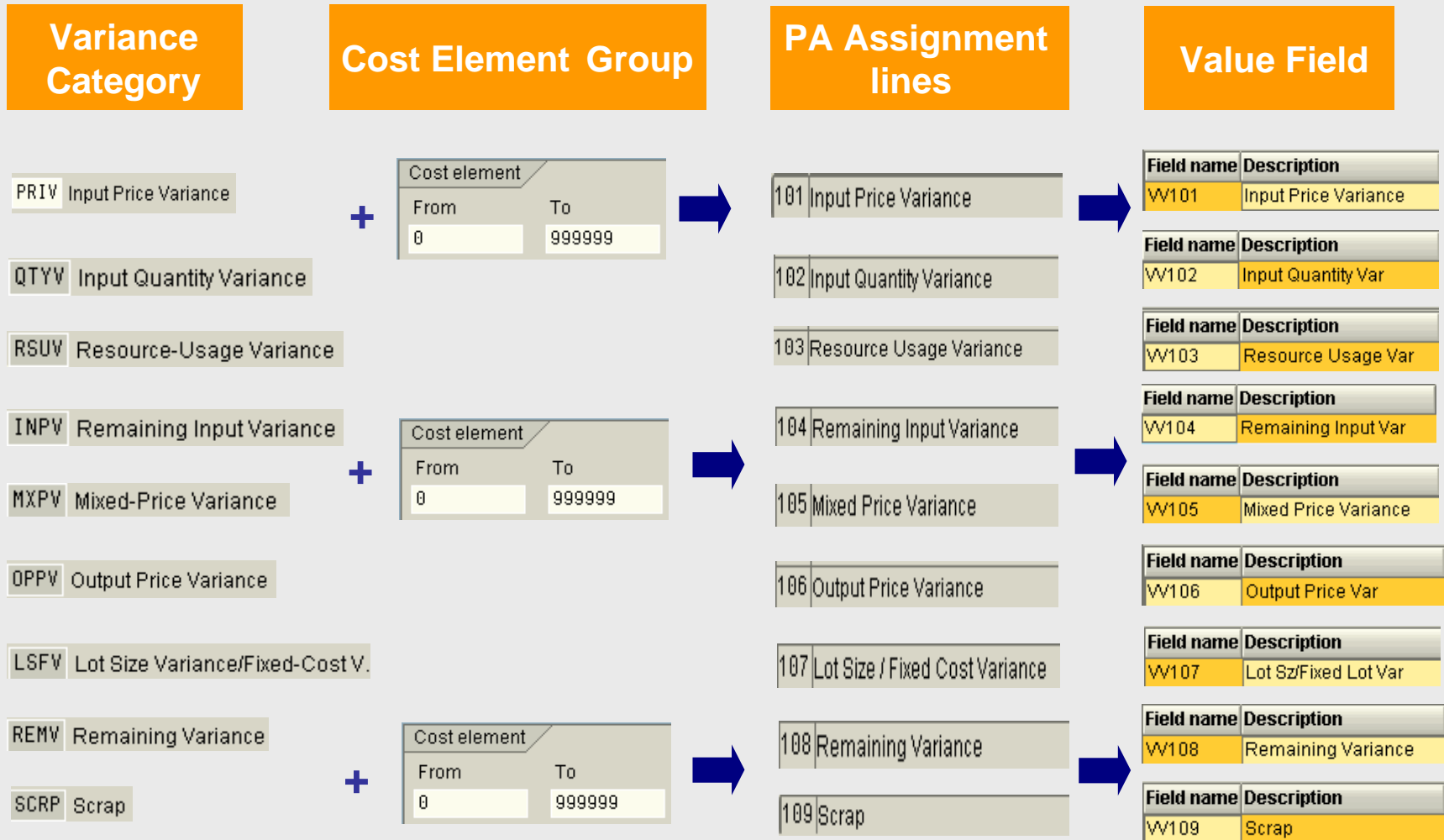
◆ Production Order – period 2

Step 12 – Calculation of Variances and Settlement (variant 2) - Period-end closing

Status – TECHNICALLY COMPLETED

FI		Order			
Price Difference - Production Difference 464018					
1.600		400000	+ 1.100	462001	- 5.000
		943201	+ 7.500	462001	- 7.000
		400000	+ 5.000		
	Production Output 462001			WIP 119460	
				WIP 462201	
	1.600	3.600		3.600	
Negative variance: Actuals > Plan.		As a result of a posting the balance of the order was posted to production difference account and cumulated WIP was reversed.			

Period and year-end closing



Period and year-end closing

Periodic Costs

Revaluation

%

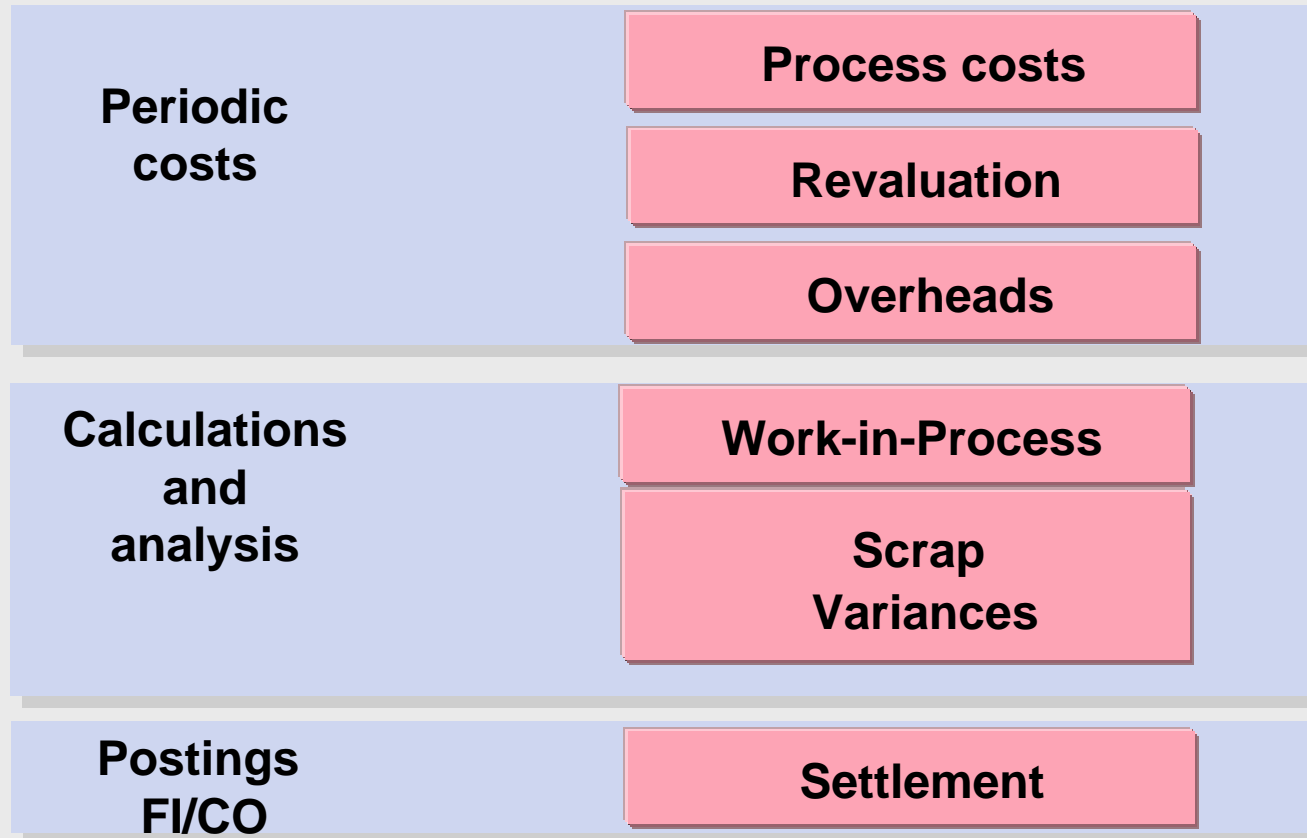
Overheads

Product Cost Collector

Item	Plan	Actual
Caustic Soda	1.500	1.800
Ethylene	2.000	2.200
EDC	0.500	0.600
Materials	4,000	4,600
Internal activities	2.500	2.800
Overheads	1.500	1.600
Total	8.000	9.000

Period and year-end closing

Period-end closing



Material Ledger: Overview

Functions of Material Ledger:

- ◆ Cost accounting using **actual prices**
- ◆ Storing values of stock in **three different valuations** (legal valuation, valuation for reporting purposes, and profit center valuation) in **multiple currencies**.

Material Ledger: Overview

Functions of Material Ledger:

- ◆ Cost accounting using **actual prices**
- ◆ Storing values of stock in **three different valuations** (legal valuation, group valuation for reporting purposes, and profit center valuation) in **multiple currencies**.

What is the Material Ledger/Actual Cost Concept?

The Material Ledger(ML) is a tool within the CO Module that collects all transactional data for materials whose master data is stored in the material master. It acts as a subledger for selected materials that captures all goods movements, invoice values, transfers and price changes. On the basis of this data, the material ledger calculates and maintains the actual cost for these materials. This actual cost can then be utilized to value the material stock accounts.

Objectives of the Material Ledger

1. Actual Costing.

During the period, valuation of all goods movements is done with the preliminary valuation price which is normally the standard price. All variances from the preliminary valuation are maintained in the ML. At period end, revaluation of ending inventory can be performed with the determined actual price. This is not mandatory. Actual prices can be calculated for statistical purposes only.

2. Parallel currencies and/or valuations of material stocks.

All goods movements in the ledger can be maintained in 3 currencies. The values are translated into other currencies using the historical exchange rates. Prerequisite for usage of transfer pricing functionality.

Benefits of the Material Ledger

▶ Variances of Finished Goods

Variances from external procurement (purchase orders) as well as from production activities are rolled up from raw and semi-finished materials to the finished goods level.

▶ To provide support for procurement related decisions.

Detailed reporting for procurement processes and sources possible. Make vs.. Buy, Vendor A vs.. Vendor B. Price History.

▶ Combines the benefits of Moving Average and Standard Price

Stable prices used for controlling purposes (standard) and actual prices used for valuation purposes (average).

▶ Easy to use display and error finding by consolidating the views.

Allows quick access to detailed views of material master, standard costs and documents

Benefits of the Material Ledger

- ▶ **Relatively simple configuration and set up**

- ▶ **True Cost of Sales Accounting**

 - Purchasing and production variances for unsold stocks are inventoried.**

- ▶ **Contribution Margin with Actual Costs of Sales**

 - By utilizing multi-level settlement, actual values for your cost component split can be attained. This can be transferred to PA**

Single Level Settlement

- **The term single level always refers to one material and its procurement process; which means that all values and quantities that arise during a procurement for said material are stored single- level**

Multi - Level Settlement


- The “multi-level” settlement functionality adds the most value because it passes the lower level variance in a production processes up to the final finished product.
- All the manufacturing variances can be included in the total cost to manufacture the finished products


The ML updates the Material Master

Material Edit Logo Environment System Help

Additional data Organizational levels


Purchase order text Accounting 1 Accounting 2 Costing 1 Costing 2 Plant stock Stor. location stock

Material **205** Bike Frame 

Plant 0010 US Plant 0010 

Period 009/2000 Period 008/2000 Period 012/1999 Future costing run Current costing run Prev. cstng run

General valuation data

Total stock	145	Base qty unit	EA each
Division		Valuation type	
Valuation class	3000	<input type="checkbox"/> Valuated Un	
VC: Sal.ord.stk		<input checked="" type="checkbox"/> ML act.	 ML data
Project stk VC		Price determ.	3 Single-/multi-level

Prices and values

	Currency	USD	Company code currency	USD	Group currency
Standard price		150.00		150.00	
Per. unit price		150.00		150.00	
Price unit		1		1	
Price control		S		S	
Stock value		21,750.00		21,750.00	
Value/per.unit pr		21,750.00		21,750.00	
Future price		0.00		0.00	

The Integrated Material Ledger Display

Display Material Ledger Data

Material Ledger Data Edit Goto Extras System Help

Price history Standard Cost Estimate... Material Master

Material: **205** Bike Frame
 Plant: **0010** US Plant 0010
 Valuation type:
 Sales order stock/project stock

Period/year: **9** **2000** Period status: Price determined single-level
 Curr./valuation: Company code currency **USD**

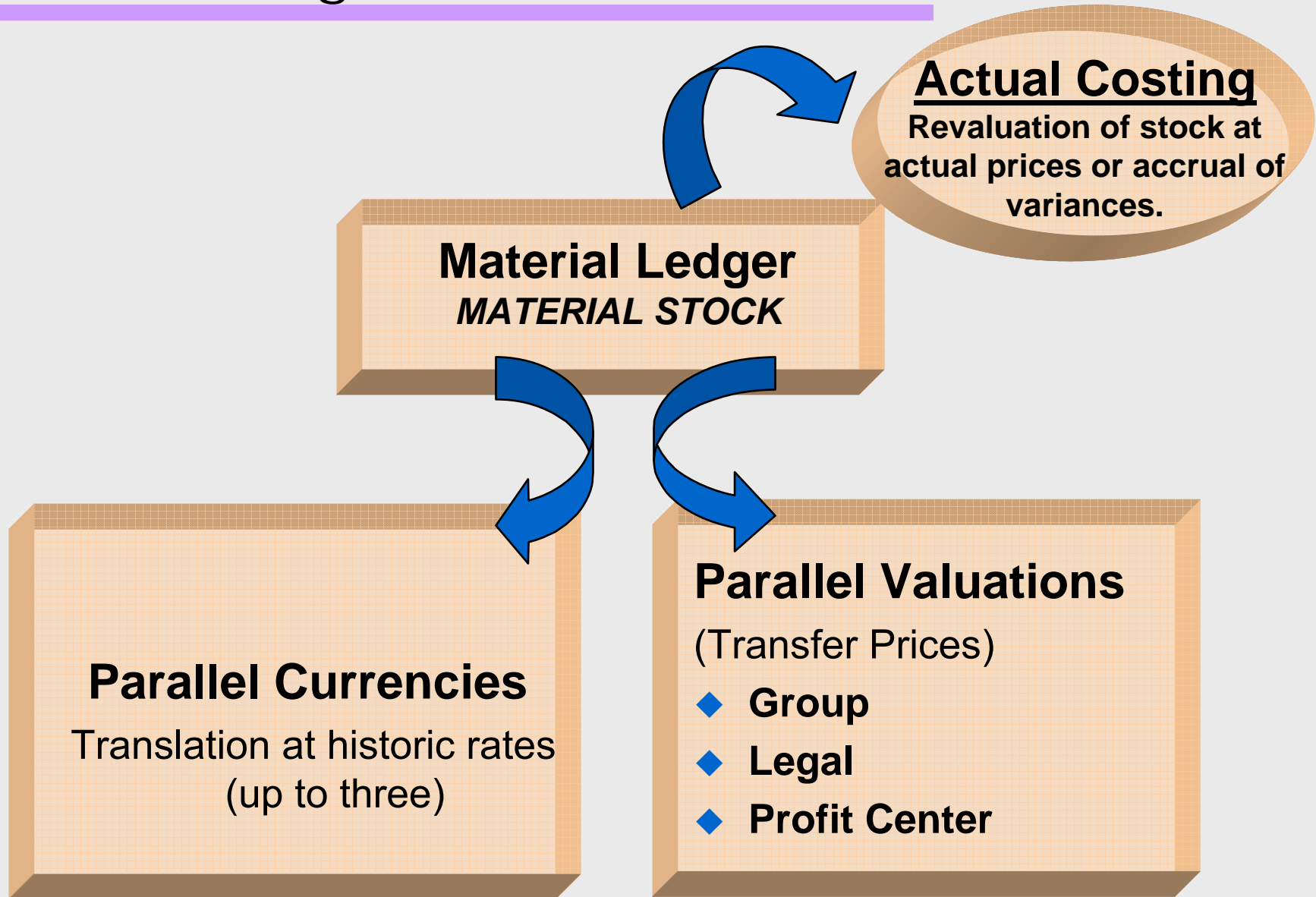
Additional data

Standard price	150.00	Price unit	1
Periodic unit price	150.00	Price control	S
Current stock	145	Price determination	Single-/multi-level
Current stock value	21,750.00	Base unit of measure	EA
Inv. value (stat.)	21,750.00	Revaluation amount	0.00
Future val. price	0.00	Price diff. issues	0.00
Future val. price frm		ExchRateDiff. issues	0.00

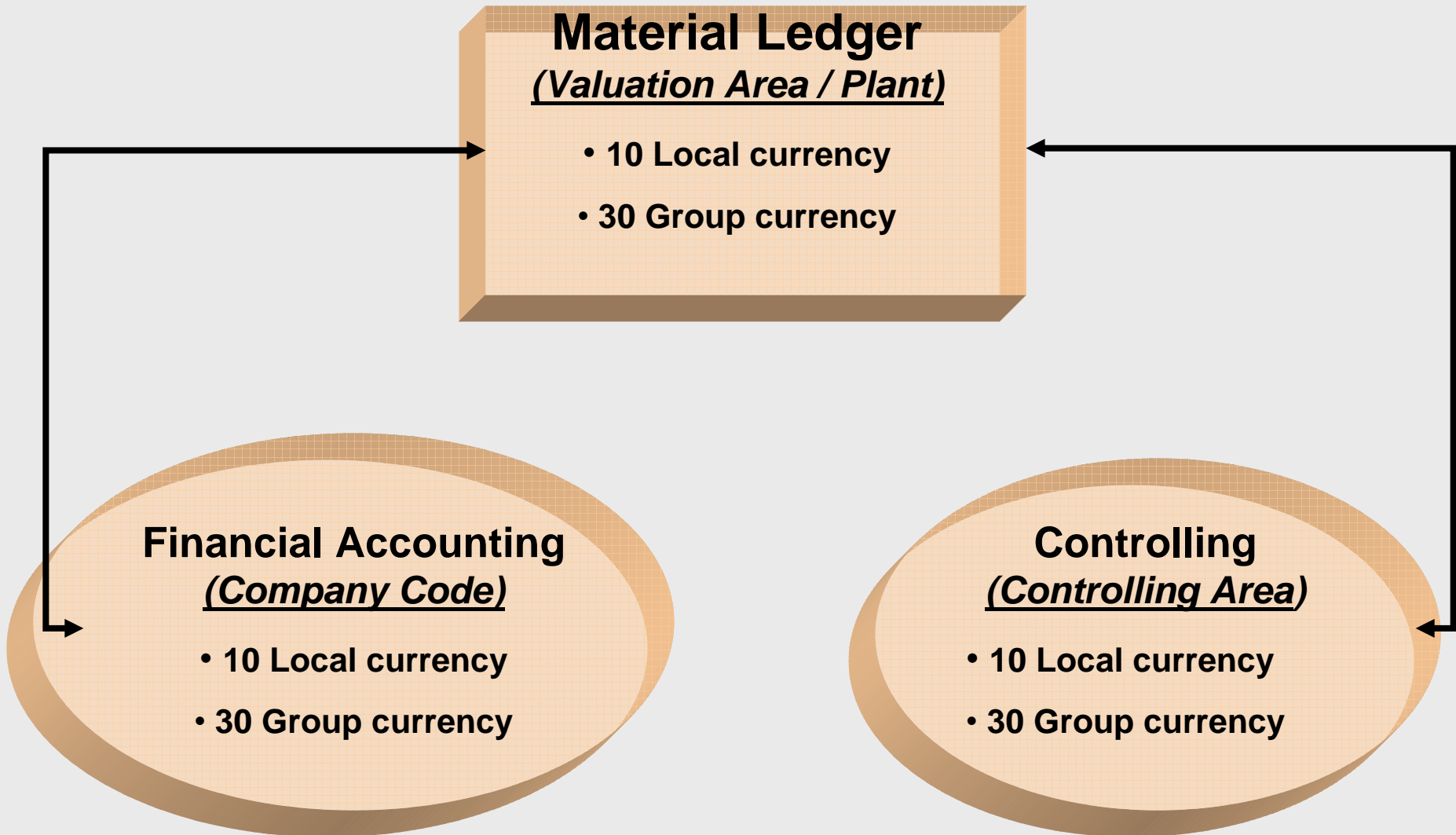
Closing doc.

Category	Quantity	U...	PrelimVal	Price diff	ExRt diff.	Price	C...
Beginning inventory	145	EA	21,750.00	0.00	0.00	150.00	USD
Receipts	0	EA	0.00	0.00	0.00	0.00	USD
Procurement	85	EA	12,750.00	0.00	0.00	150.00	USD
Purchase order	185	EA	27,750.00	778.30-	0.00	145.79	USD
Other receipts/consumption	0	EA	0.00	0.00	0.00	0.00	USD
Cumulative inventory	145	EA	21,750.00	0.00	0.00	150.00	USD
Consumption	0	EA	0.00	0.00	0.00	0.00	USD
Ending inventory	145	EA	21,750.00	0.00	0.00	150.00	USD

Material Ledger Overview



ML Overview – Parallel Currencies



ML Overview – Parallel Curr. in A Grp (1)

Material Ledger Valuation Area (Plant) 9100

Table view Edit Goto

New Entries: Details of Added Entries

Company Code 9100 A Ltd.

1st local currency

Crcy type 10 Company code currency Currency USD

Valuation 0 Legal valuation

Ex.r.t.type 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 SAR

Valuation 1 Group valuation

Ex.r.t.type M Standard translation at average rate

Srce curr. 1 Translation taking transaction currency as a basis

TrsDte typ 3 Translation date

3rd local currency

Crcy type 30 Group currency Currency SAR

Valuation 2 Profit center valuation

Ex.r.t.type M Standard translation at average rate

Srce curr. 1 Translation taking transaction currency as a basis

TrsDte typ 3 Translation date

Currency:

Currency settings for the ML:
ML currencies taken from FI and CO
10 Company code currency USD
31 Group currency, group valuation SAR
32 Group currency, profit center valuation SAR
Inventory values not reconciled with FI
Curr. unchanged after ML production startup

Currency types in company code (FI):
10 Company code currency USD
31 Group currency, group valuation SAR
32 Group currency, profit center valuation SAR

Currency of assigned int. trading partner
60 Global company currency USD

Currency of assigned controlling area
10 Company code currency USD
31 Group SAR
32 Group SAR

Table view Edit Goto Selection criteria Utilities System Help

New Entries: Overview of Added Entries

Dialog Structure
Currency and Valuation f
Details

No.	Cu.	Text	Valuation view
20	30	Group valuation	<input type="checkbox"/>
30	30	Profit center valuation	<input type="checkbox"/>
		Legal valuation	<input checked="" type="checkbox"/>
		Legal valuation	<input checked="" type="checkbox"/>

Controlling area 9100 COArea = CCode

Name A Grp co controlling area

Person responsible

Assignment control

CoCd->CO area Cross-company-code cost accounting

Currency setting

Currency type 30 GROUP CURRENCY

Currency SAR Saudi Riyal Var. CCode currency

Crcy+val.prof. Active

Other settings

Chart of accts YCCA

Fiscal year variant K4

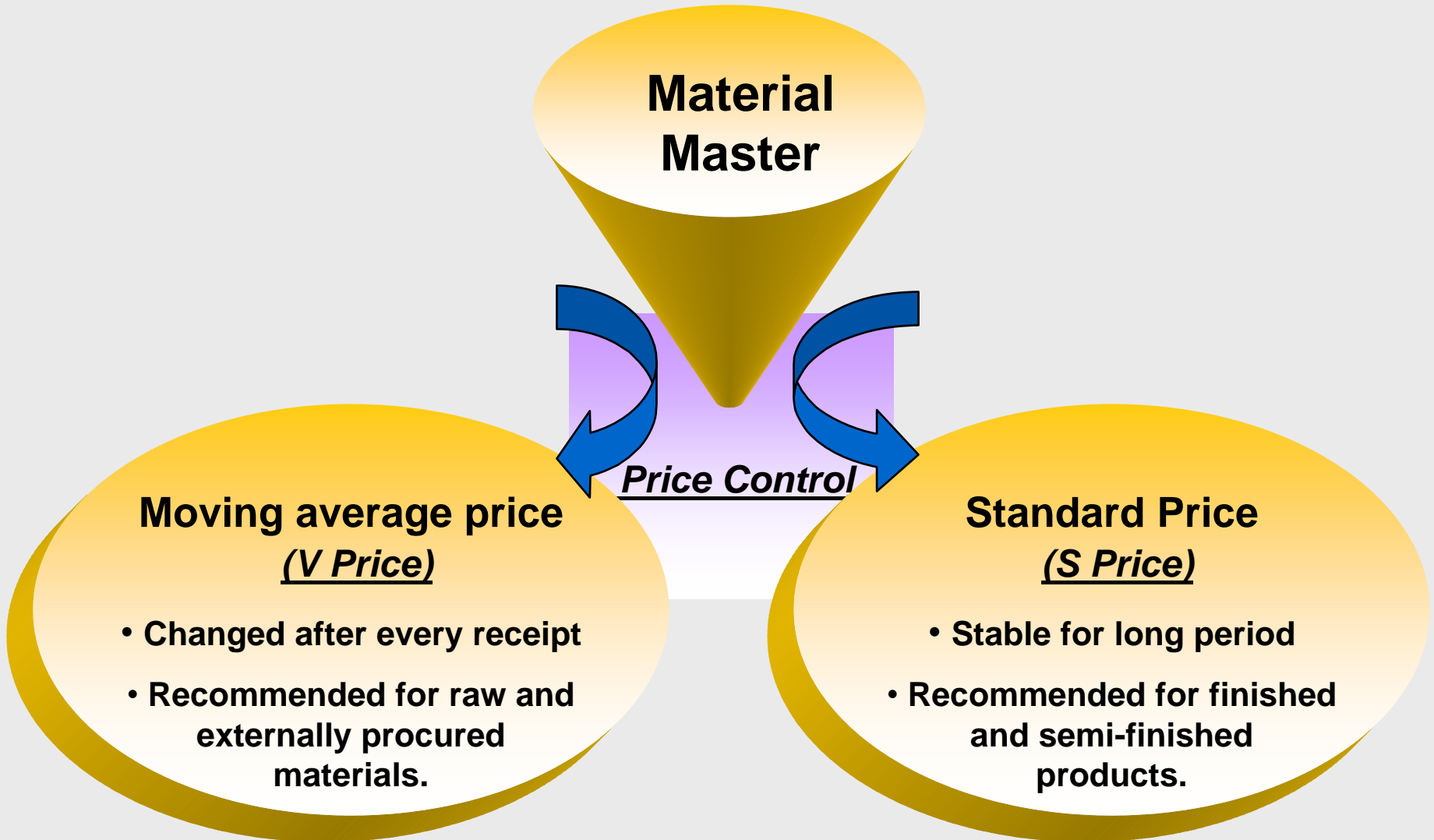
CCtr std. hierarchy C9100

Reconciliation ledger

Recon.Ledger active

Document type

Price control



Price control

Moving average price

- ✓ The stock value is adjusted each time are received
- ✓ Real-time price fluctuations are posted to stock
- ✓ Price difference postings only takes place in exceptional cases
- ✗ Price fluctuations can not be adjusted to the finished products of higher levels (in case S price)
- ✗ Only recommended for raw materials or goods procured externally (real-time price for goods receipt known)
- ✗ False entries with severe consequences (compounded errors)
- ✗ Danger of incorrect valuations with delayed invoice receipt

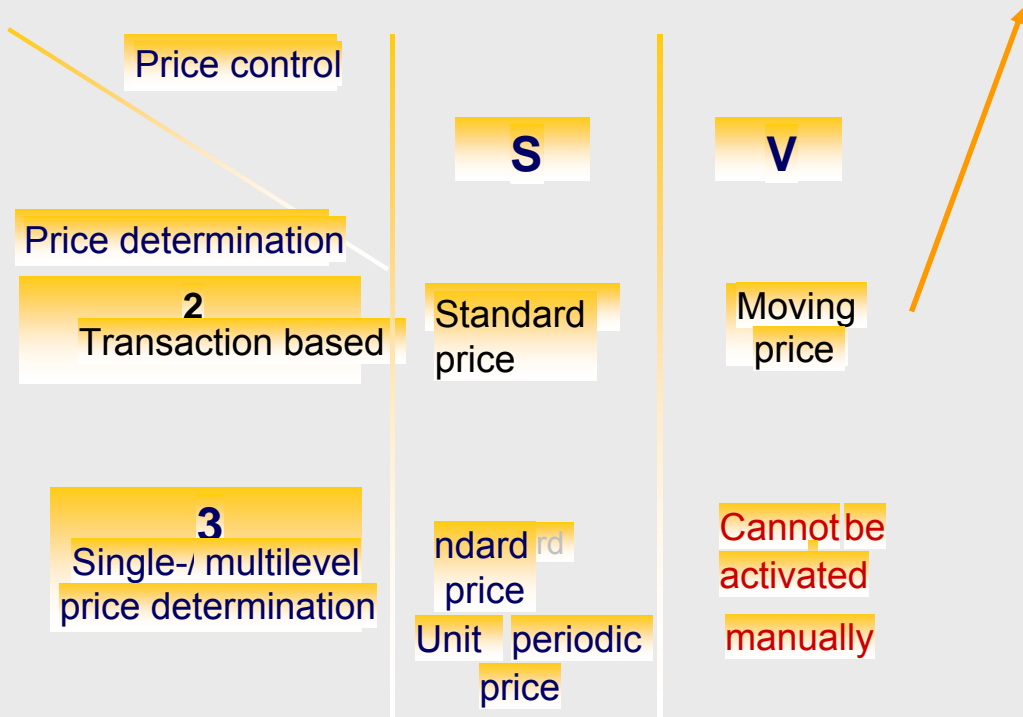
Price control



Standard Price

- ✓ All stock postings takes place with the standard price
- ✓ Price remains constant by at least one period
- ✓ Price fluctuations do not debit / credit the cost object
- ✓ Consistent controlling with the standard price as a bench mark
- ✓ Estimations of the standard prices with cost component split
- ✓ Recommended for all materials types
- ✗ Price differences can not be subsequently adjusted to the ending inventories or the consumed products (very important in the Cost of Goods Sold accounting)

Price determination control



Actual Values Overview

- **Setting 2 of transaction-based price determination** functions in the same way as the system without the material ledger, but has the added advantage of allowing you to carry standard prices and moving prices in multiple currencies or valuations. This option is possible for materials with the price control S or V.
- With **single-/multilevel material price determination (indicator 3** in the material master), a **standard price** is used for preliminary valuation, and a **periodic unit price** is calculated for material valuation of the closed period. This option is only possible for materials with the price control indicator S, and is only recommended when you want to use actual costing in combination with multiple currencies or valuations.
- With single-multilevel material price determination, the **periodic unit price** is updated for **informational purposes** and can be used for **material valuation of the closed period**.

Material Master - Price control

Moving average price
(V Price / 2 Activity-related)

Material Master

Standard Price
(S Price / 3 Single-/multi-level)

Material ledger is activated

Price Control Determination

Material: 9180269, 16K PROM CHIP SET 10141-MM-1
Plant: 5200

Period 008.2002 | Period 007.2002 | Period 012.2001 | Future costing run

General valuation data

Total stock	0	Base qty unit	EA	each
Division		Valuation type		
Valuation class	3040	<input type="checkbox"/> Valuated in	Price control	V
VC: Sal.ord.stk		<input checked="" type="checkbox"/> ML act.	Mat. price analysis	
Project stk VC		Price determ.	2	Activity-related

Material: 64, Butadiene
Plant: 5200

Period 008.2002 | Period 007.2002 | Period 012.2001 | Future costing run

General valuation data

Total stock	30,004,065	Base qty unit	T	tonne
Division	10	Valuation type		
Valuation class	7900	<input type="checkbox"/> Valuated in	Price control	S
VC: Sal.ord.stk		<input checked="" type="checkbox"/> ML act.	Mat. price analysis	
Project stk VC		Price determ.	3	Single-/multi-level

Material Master - Parallel Currencies

**Material
Master**

**Company Code: 5200
Valuation Area / Plant: 5200**

Quality management Costing 1 Costing 2

Material 64 Plant 5200

Period 008.2002 Period 008.2002 2001 Future costing run

General valuation data

Total stock 30,004,065 Base qty unit T0 tonne

Division 10 Valuation type

Valuation class 7900 Valuated Un

VC: Sal.ord.stk ML act. Mat. price analysis

Project stk VC Price determ. 3 Single-/multi-level

Prices and values

Currency	USD	SAR	SAR
	Company code currency	Group currency, group ..	Group currency, profit c..
Standard price	49.73	186.48	186.48
Per. unit price	49.73	186.48	186.48
Price unit	1	1	1
Price control	S	S	S
Stock value	1,492,146,464.70	5,595,250,813.43	5,595,250,813.43
Value/per.unit pr	1,492,146,419.97	5,595,250,645.70	5,595,250,645.70
Future price	49.73	186.48	186.48
Future price from	31.07.2002	31.07.2002	31.07.2002

**Legal valuation
USD**

**Group valuation
SAR**

**Profit center
valuation
SAR**

Material Master - Transparency

Material Master

Material Price Analysis

Material: 64 Butadiene
Plant: 5200
Valuation type:
Sales order stock/project stock
Period/year: 8 2002 Period status: Period opened
Curr./valuation: Company code currency USD
View: Price determination structure

Prices and inventory values

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff	Price	Currency
Beginning inventory	30,004,065	TO	1,492,146,464.70	0.00	0.00	49.73	USD
Period opening	30,004,065	TO	1,492,146,464.70	0.00	0.00	49.73	USD
Receipts	0	TO	0.00	0.00	0.00	0.00	USD
Cumulative inventory	30,004,065	TO	1,492,146,464.70	0.00	0.00	49.73	USD
Consumption	0	TO	0.00	0.00	0.00	0.00	USD
Ending inventory	30,004,065	TO	1,492,146,464.70	0.00	0.00	49.73	USD

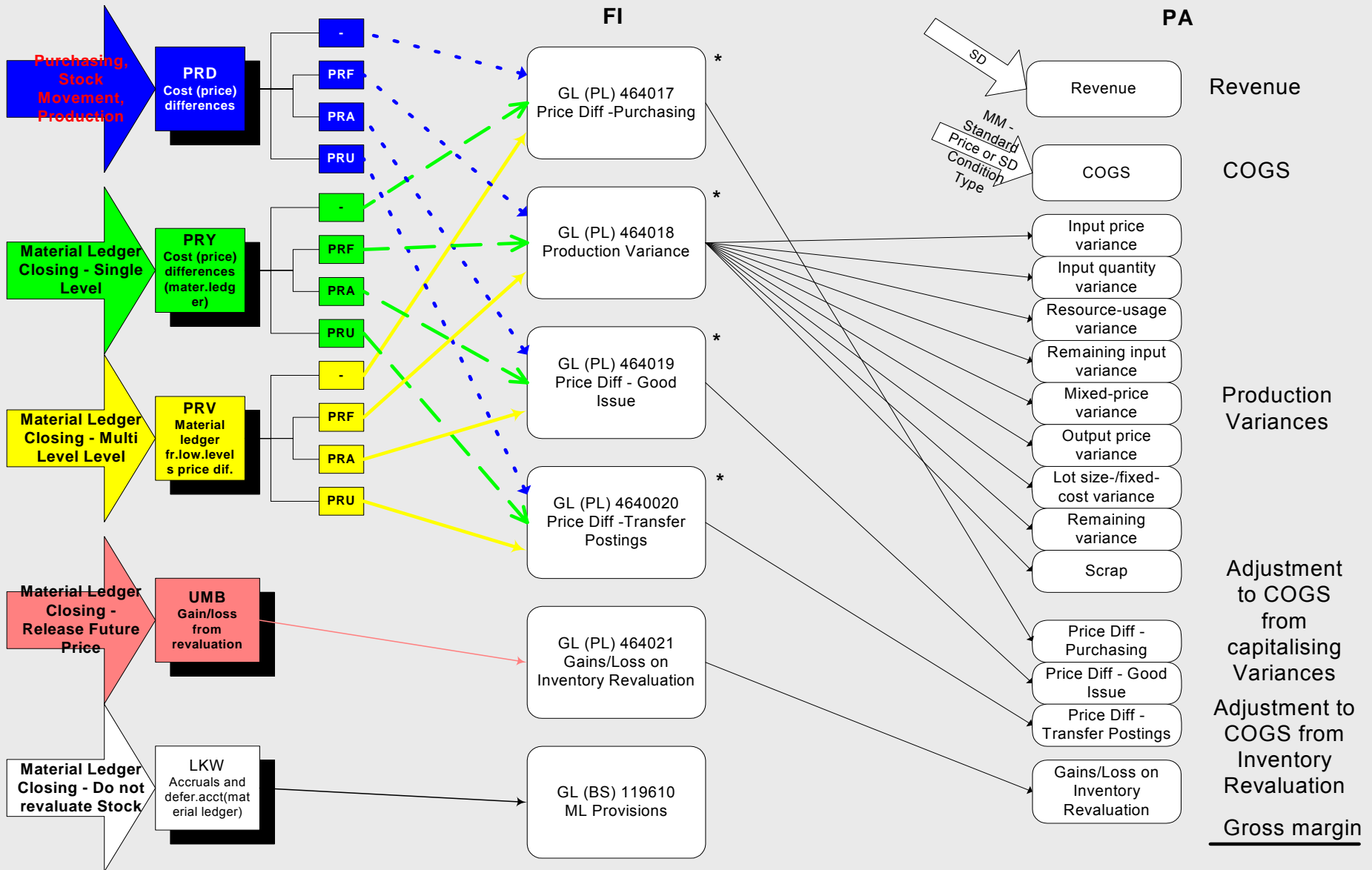
CKM3 r07dv00 INS

Actual Values Overview

➤ Actual data -> Actual Costing

- ✓ **Overview**
- ✓ Preliminary valuation price
- ✓ Actual Costing
 - Price differences
- ✓ Updating single-level variances
- ✓ Single-level price determination
- ✓ Multilevel price determination

Overview of differences



Actual Values Overview

- Actual data -> Actual Costing
 - ✓ Overview
 - ✓ **Preliminary valuation price**
 - ✓ Actual Costing
 - Price differences
 - ✓ Updating single-level variances
 - ✓ Single-level price determination
 - ✓ Multilevel price determination

Preliminary valuation price

- When Actual costing is used all materials are valued with a preliminary periodic unit price. This price remains constant within a period.
- This price can be the result of a standard cost estimate, a manual price or an actual price calculated in the previous period.
- The advantage of this price is (as with the standard price) that standard costs can be calculated independently without price fluctuations hindering the controlling of the production processes.

Actual Values Overview

- Actual data -> Actual Costing
 - ✓ Overview
 - ✓ Preliminary valuation price
 - ✓ **Actual Costing**
 - **Price differences**
 - ✓ Updating single-level variances
 - ✓ Single-level price determination
 - ✓ Multilevel price determination

Actual Costing

➤ Price differences arise through

- ☑ Stock transfers
(standard price in another plant)
- ☑ External procurement
(purchase order or invoice value)
- ☑ Internal production
(order settlement)

Actual Values Overview

- Actual data -> Actual Costing
 - ✓ Overview
 - ✓ Preliminary valuation price
 - ✓ Actual Costing
 - Price differences
 - ✓ **Updating single-level variances**
 - ✓ Single-level price determination
 - ✓ Multilevel price determination

Updating Single Level Variances

- During a period, **variances** are incurred for this preliminary valuation price (or standard price).
- These variances are posted from the material ledger to a **price difference account** and updated for each material. **Single-level variances** are the variances incurred for a material during its direct procurement.
- For raw materials, these are, as a rule, variances from price fluctuations in the case of external procurement from vendors.
- For semi-finished and finished products, the single-level variances include internal cost fluctuations from production that are calculated during order settlement.
- Single-level variances do not include price differences from materials from lower levels of production. For example, price variances incurred during the procurement of raw materials are not included in order settlement, because the raw materials were assigned to the order at preliminary valuation.

Actual Values Overview

- Actual data -> Actual Costing
 - ✓ Overview
 - ✓ Preliminary valuation price
 - ✓ Actual Costing
 - Price differences
 - ✓ Updating single-level variances
 - ✓ **Single-level price determination**
 - ✓ Multilevel price determination

Single level Price determination

- At the end of the period, you can use the functions for single-level price determination to assign the variances for each material. In this way, cumulated price differences can be proportionally assigned to the ending inventory and material consumption of the period at the end of the period.
- The stock can be valued with the actual price of this period, the periodic unit price. The price differences assigned to consumption first remain on the price difference account.
- When you settle an order, the system allocates the price differences incurred during a production process to the respective materials.

Actual Values Overview

- Actual data -> Actual Costing
 - ✓ Overview
 - ✓ Preliminary valuation price
 - ✓ Actual Costing
 - Price differences
 - ✓ Updating single-level variances
 - ✓ Single-level price determination
 - ✓ **Multilevel price determination**

Multilevel Price Determination

- **Multilevel material price determination** can also calculate the variances that have flowed into higher levels of the production process using a **multilevel actual quantity structure** .
- Thanks to the quantity structure, a type of actual bill of material, the system knows what materials were used for the production of which goods. The prices of the finished products can then be calculated.
- As a result, price differences, for example, of raw materials can be rolled up to semi-finished goods and, in a next step, to the finished goods.
- The period-end closing process for **multilevel material price determination** enables you to recognize the actual prices for each material (raw materials, semi-finished products and finished products) at the end of the period. These actual prices contain the prices incurred for the actual quantity produced or procured for each period.
- If you wish, you can use these actual prices to **revalue** your products or raw materials.
- These procedures make it possible for you to use an **actual cost system** in addition to your standard cost system, because the values of your standard cost system (cost centers, orders) cannot be readjusted during a subsequent allocation.

Period End Overview

➤ **Actual Costing – Period End Closing Procedure**

- ✓ Collecting price differences
 - On price difference accounts or in material ledger within categories
- ✓ Period closing program
 - Open new period in MM (transaction MMPV)
- ✓ Determining prices
 - Single-level, later multilevel
 - V price is calculated
- ✓ Making closing entry
 - Must be made for each period
 - Posting to prior period is no longer possible
 - Reversal if required
- ✓ With revaluation
 - Price differences are proportionally posted to the remaining stock -> Price indicator 'V'
- ✓ Without revaluation
 - Price differences are proportionally posted to the accruals account -> Price indicator 'S'
- ✓ Marking future price

Period End Overview – Closing Entry (1)

With Revaluation

Material: ACT-LCD##

Status: Closing entry performed

Price control: V (only old periods)

V price: 26.50 EUR / 100 units

Locked

Beginning inventory (BI): 1000 PC / 250 EUR

Goods receipt/purchase order : 1000 PC / 260 EUR

Invoice receipt : 1000 PC / 280 EUR

Consumption: 1300 PC / 325 EUR

Ending inventory: 700 PC

Stock value :

185.5 EUR

(700 PC * 26.50/100)

Material stock (119400)		GR/IR allocation		Vendor	
250	325	260	260		280
250					
CL 10.5					
Price difference (464017)		Material consumption (400002)		ML accrual (119610)	
10		VB	325		
20	CL 10.5				

Period End Overview – Closing Entry (2)

Without Revaluation

Material: ACT-LCD##

Status: Closing entry performed

Price control: S

S price: 25.00 EUR / 100 units

Locked

Beginning inventory (BI):	1000 PC / 250 EUR
Goods receipt/purchase order:	1000 PC / 260 EUR
Invoice receipt:	1000 PC / 280 EUR
Consumption:	1300 PC / 325 EUR
Ending inventory:	700 PC

Stock value:
175 EUR

Material stock (119400)

250	325
250	

GR/IR allocation

260	260
-----	-----

Vendor

280

Price difference (464017)

10	CL	10.5
20		

Material consumption
(400002)

325

ML accrual (119610)

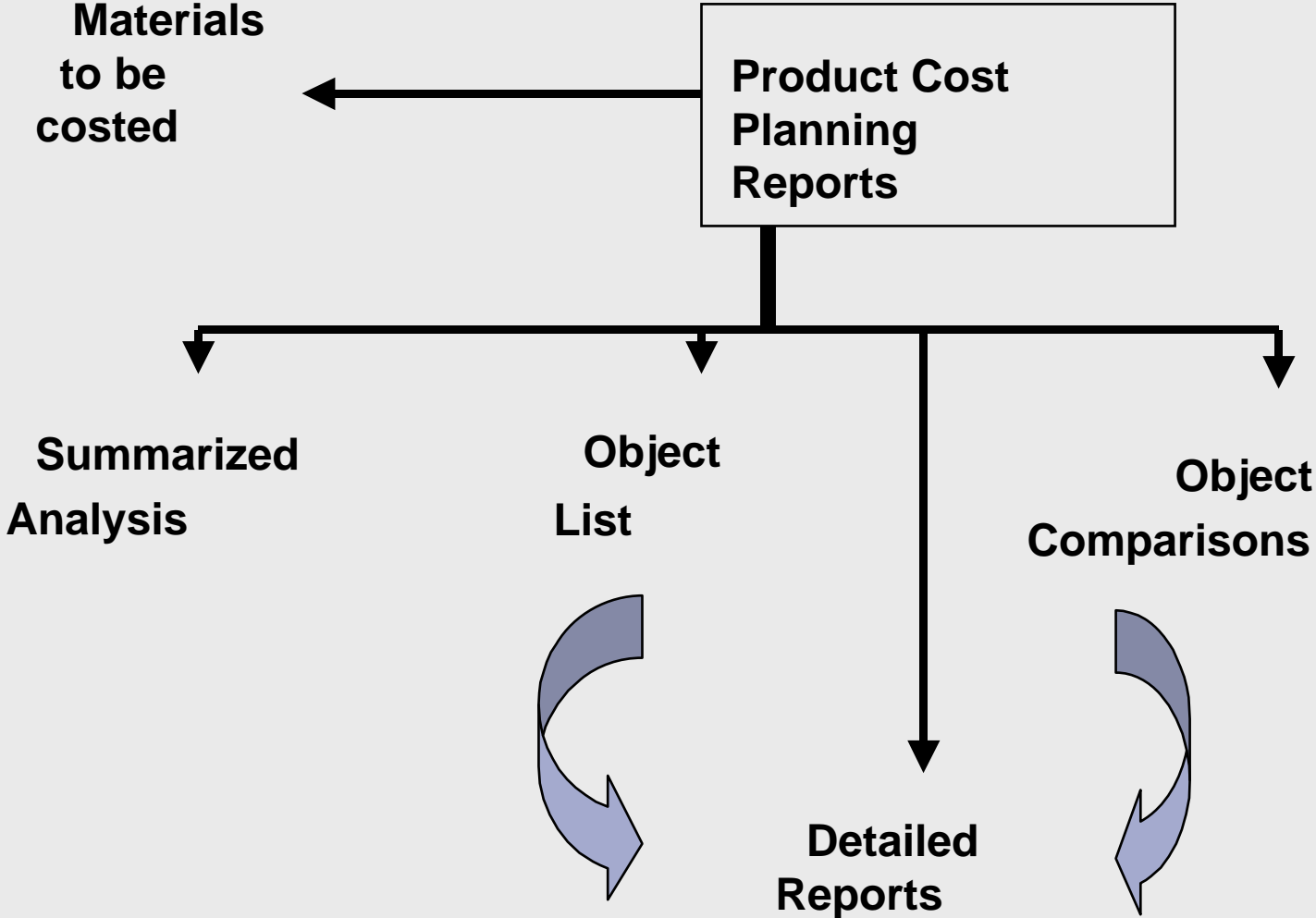
CL	10.5
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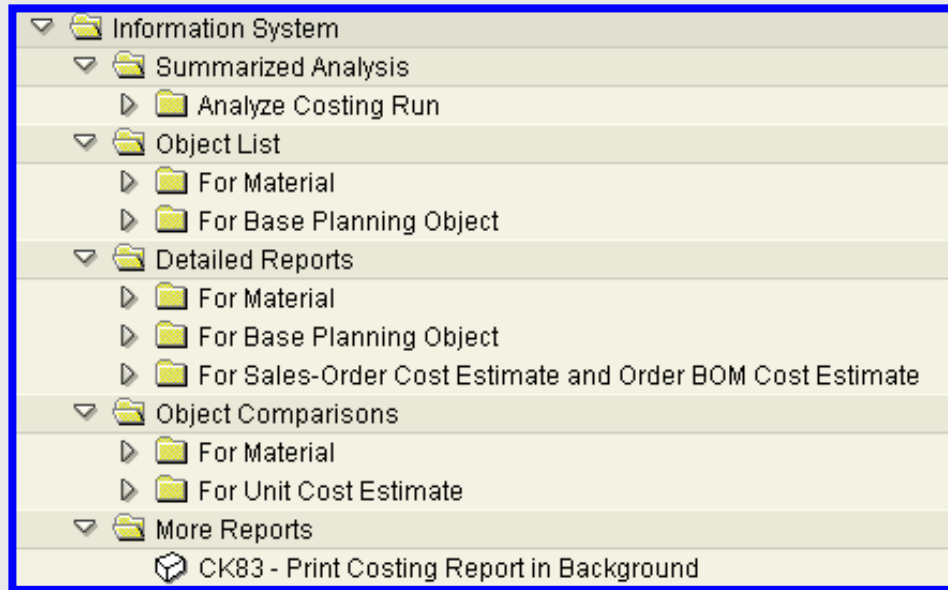
Period End Overview – Periodic unit price

- The **periodic unit price** is calculated after the end of a period. It mirrors the actual costs of a material for the closed period.
- The system uses the cumulative inventory (the beginning inventory plus all goods receipts) and the cumulative difference (all differences between the standard price and the price entered for all goods receipts and the beginning inventory) to calculate the periodic unit price.
- **Material price determination** must be **allowed** for every individual period (through the menu option *Organizational Measures* or directly in a costing run).
- The single-level material price determination includes deviating amounts due to price differences, exchange-rate differences and revaluation differences that have been incurred for the (single-level) procurement of a material in this period.
- After the period has been closed, the **cumulative differences** are allocated to the **cumulative inventory** for the closed period. From this, the system calculates the weighted average price that can be used for valuation of the ending inventory. With single-level price determination, the **valuation in the current period** remains unchanged.

Information System Overview

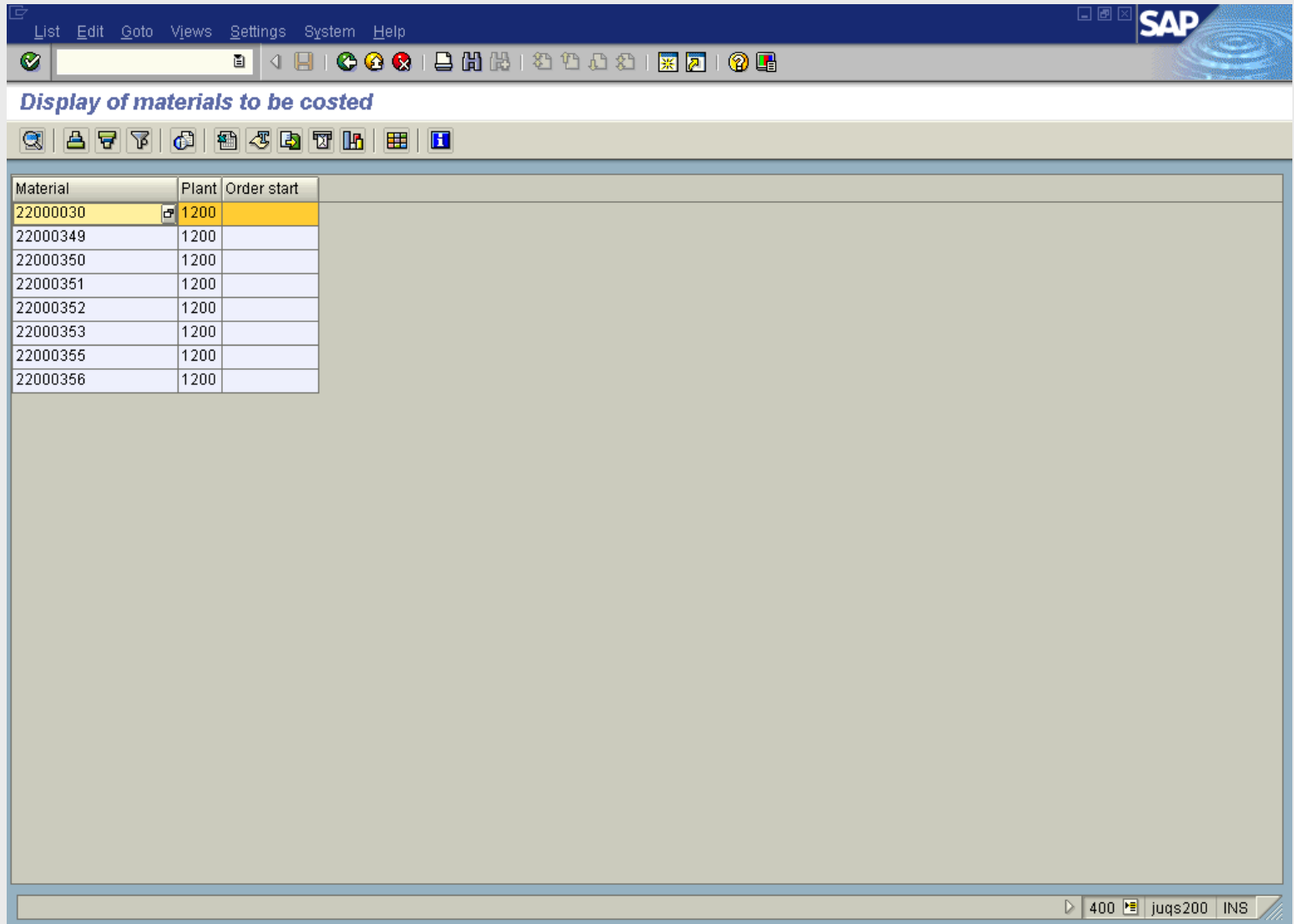


Report Selection



- The Report Tree can be used to select Reports in the Information System. The Report Tree is the central collection point and hierarchical outline of all Reports in an application component.
- The standard Report Tree supplied by SAP should not be changed. A personalized Report tree can be created to which standard Reports as well as one's own creations can be assigned.

Report



The screenshot displays the SAP interface for the report 'Display of materials to be costed'. The report shows a list of materials with their respective plants and order start dates. The first row is highlighted in yellow.

Material	Plant	Order start
22000030	1200	
22000349	1200	
22000350	1200	
22000351	1200	
22000352	1200	
22000353	1200	
22000355	1200	
22000356	1200	

The status bar at the bottom right shows the page number 400, the user ID juqs200, and the system name INS.

- The Report can be used to

Report

Analyze/Compare Material Cost Estimates

Plant: 1200
Costing status: FR
Costing run: 12_SPC1B 01.07.2003
Currency: SAR Saudi Riyal
Base: Values based on costing lot size

Material	Material description	Plant	Sta.	Costing re	Lot size	BUn
22000000	LL118	1200	FR	107,977.00	100	TO
22000002	LL318	1200	FR	108,025.00	100	TO
22000003	LL0518	1200	FR	109,682.00	100	TO
22000004	118N	1200	FR	111,313.90	100	TO
22000005	118W	1200	FR	114,365.89	100	TO
22000007	118WS	1200	FR	117,814.89	100	TO
22000008	118Z	1200	FR	114,365.89	100	TO
22000009	120W	1200	FR	1,311.89	1	TO
22000012	218N	1200	FR	111,313.90	100	TO
22000013	218W	1200	FR	114,365.89	100	TO
22000014	218WS	1200	FR	117,814.89	100	TO
22000015	318B	1200	FR	115,119.90	100	TO
22000016	518N	1200	FR	113,018.90	100	TO
22000019	726N	1200	FR	1,121.86	1	TO
22000029	FC20H	1200	FR	1,321.37	1	TO
22000031	FC18N	1200	FR	111,313.90	100	TO
22000032	FC21HS	1200	FR	117,814.89	100	TO
22000033	FC21HN	1200	FR	114,365.89	100	TO
22000035	FD21HS	1200	FR	117,814.89	100	TO
22000036	FC21HNJ	1200	FR	117,439.00	100	TO
22000037	FC18NJ	1200	FR	112,586.00	100	TO
22000038	FD18NJ	1200	FR	112,586.00	100	TO
22000039	CD18N	1200	FR	111,810.56	100	TO

400 juqs200 INS

The Report can be used to

Report

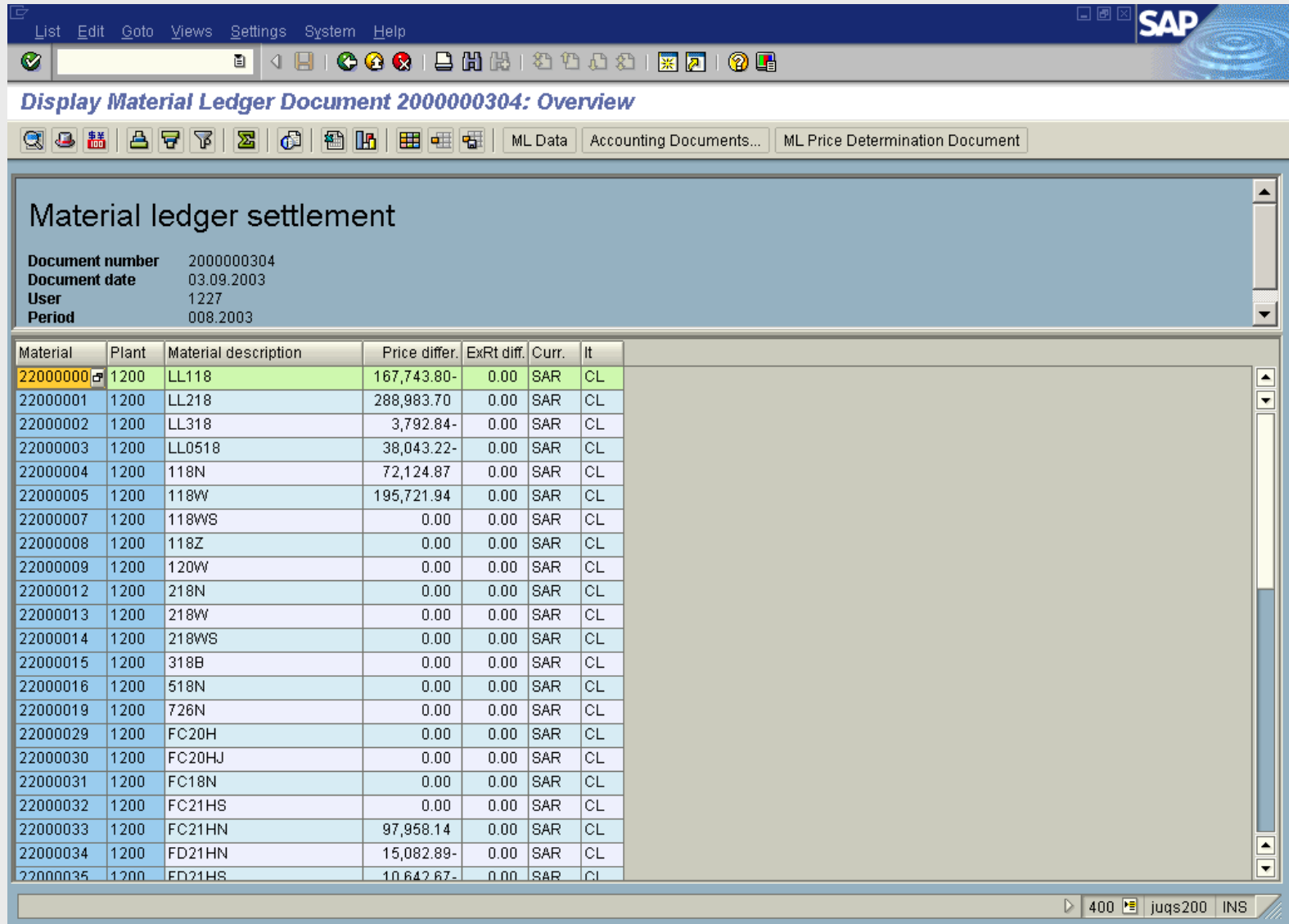
Analyze/Compare Material Cost Estimates

Plant: 1200
Costing status: FR
Costing run: 12_SPC1A 30.03.2003
Currency: SAR Saudi Riyal
Base: Values based on costing lot size

AnticReval	Material	Material description	Lot size	/	BU	%Var. costing/MM	Total stock	Std price	Costing re	Var. costing/MM
	22000000	LL118	100	1	TO	10.41	4,937.724-	107,977.00	119,218.50	11,241.50
	22000001	LL218	100	1	TO	20.93	4,264.009-	98,585.00	119,218.50	20,633.50
	22000002	LL318	100	1	TO	10.41	41.919-	108,025.00	119,266.50	11,241.50
	22000003	LL0518	100	1	TO	10.25	1,567.689-	109,682.00	120,922.50	11,240.50
	22000004	118N	100	1	TO	10.12	120.250	111,314.00	122,574.54	11,260.54
	22000005	118W	100	1	TO	12.32	445.100	114,366.00	128,451.53	14,085.53
	22000007	118WS	100	1	TO	12.03	0	117,815.00	131,984.53	14,169.53
	22000008	118Z	100	1	TO	12.32	0	114,366.00	128,451.53	14,085.53
	22000009	120W	1	1	TO	10.84	0	1,311.89	1,454.06	142.17
	22000012	218N	100	1	TO	10.12	0	111,314.00	122,574.54	11,260.54
	22000013	218W	100	1	TO	12.32	201.695	114,366.00	128,451.53	14,085.53
	22000014	218WS	100	1	TO	12.03	0	117,815.00	131,984.53	14,169.53
	22000015	318B	100	1	TO	10.13	0	115,120.00	126,783.54	11,663.54
	22000016	518N	100	1	TO	9.96	313.950	113,019.00	124,278.53	11,259.53
	22000019	726N	1	1	TO	10.04	0	1,121.86	1,234.44	112.58
	22000029	FC20H	1	1	TO	13.42	0	1,321.37	1,498.76	177.39
	22000031	FC18N	100	1	TO	10.12	0	111,314.00	122,574.54	11,260.54
	22000032	FC21HS	100	1	TO	12.03	0	117,815.00	131,984.53	14,169.53
	22000033	FC21HN	100	1	TO	12.32	0	114,366.00	128,451.53	14,085.53
	22000034	FD21HN	1	1	TO	23.02	209.025	1,030.04	1,267.18	237.14
	22000035	FD21HS	100	1	TO	12.03	70.950	117,815.00	131,984.53	14,169.53
	22000036	FC21HNJ	100	1	TO	12.01	0	117,439.00	131,546.00	14,107.00
	22000037	FC18NJ	100	1	TO	10.31	0	112,586.00	124,188.00	11,602.00

The Report can be used to

Report



The screenshot shows the SAP interface for a Material Ledger Document. The title bar reads "Display Material Ledger Document 2000000304: Overview". The main content area is titled "Material ledger settlement" and displays the following metadata:

- Document number: 2000000304
- Document date: 03.09.2003
- User: 1227
- Period: 008.2003

Below the metadata is a table with the following columns: Material, Plant, Material description, Price differ., ExRt diff., Curr., and It. The table contains 36 rows of data, with the first row (Material 22000000) highlighted in green.

Material	Plant	Material description	Price differ.	ExRt diff.	Curr.	It
22000000	1200	LL118	167,743.80-	0.00	SAR	CL
22000001	1200	LL218	288,983.70	0.00	SAR	CL
22000002	1200	LL318	3,792.84-	0.00	SAR	CL
22000003	1200	LL0518	38,043.22-	0.00	SAR	CL
22000004	1200	118N	72,124.87	0.00	SAR	CL
22000005	1200	118W	195,721.94	0.00	SAR	CL
22000007	1200	118WS	0.00	0.00	SAR	CL
22000008	1200	118Z	0.00	0.00	SAR	CL
22000009	1200	120W	0.00	0.00	SAR	CL
22000012	1200	218N	0.00	0.00	SAR	CL
22000013	1200	218W	0.00	0.00	SAR	CL
22000014	1200	218WS	0.00	0.00	SAR	CL
22000015	1200	318B	0.00	0.00	SAR	CL
22000016	1200	518N	0.00	0.00	SAR	CL
22000019	1200	726N	0.00	0.00	SAR	CL
22000029	1200	FC20H	0.00	0.00	SAR	CL
22000030	1200	FC20HJ	0.00	0.00	SAR	CL
22000031	1200	FC18N	0.00	0.00	SAR	CL
22000032	1200	FC21HS	0.00	0.00	SAR	CL
22000033	1200	FC21HN	97,958.14	0.00	SAR	CL
22000034	1200	FD21HN	15,082.89-	0.00	SAR	CL
22000035	1200	ED21HS	10,642.67-	0.00	SAR	CL

The status bar at the bottom right shows "400 juqs200 INS".

The Report can be used to

Report

Material Price Analysis

Material: 22000000 LL118
Plant: 1200
Valuation type:
Sales order stock/project stock
Period/year: 9 2003 Period status: Quantities and values entered
Curr./valuation: 10 Company code currency SAR
View: PH Price history

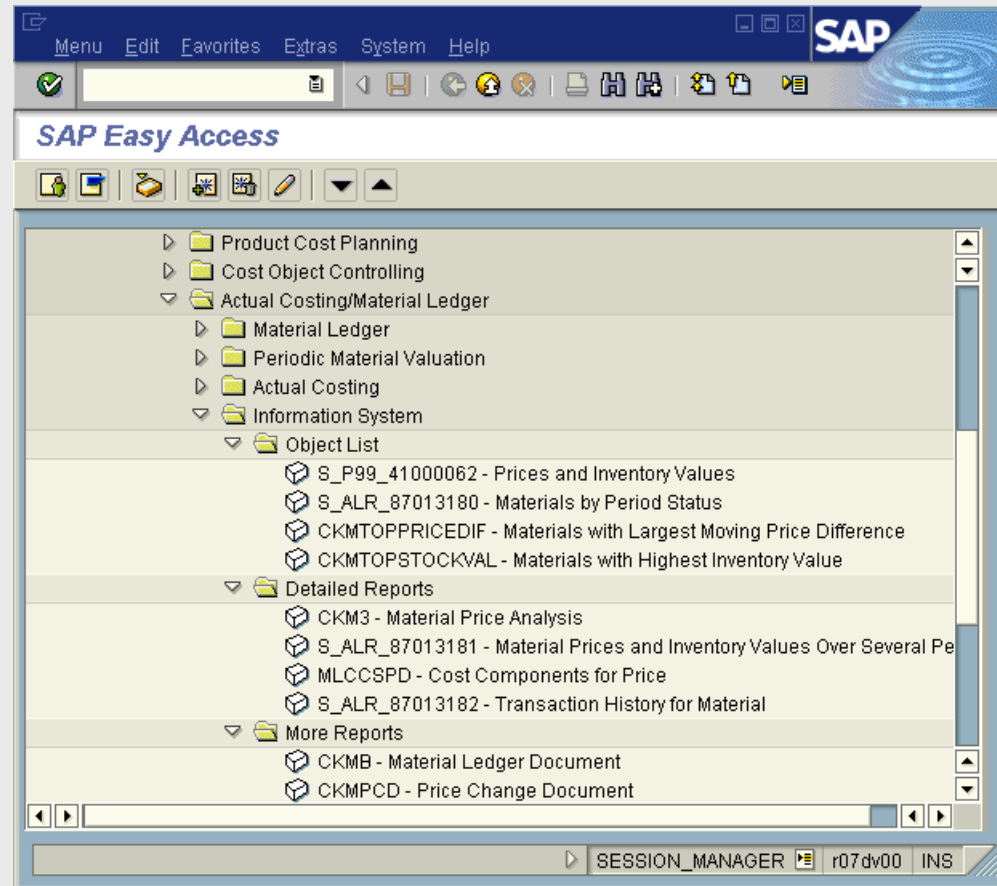
Prices and inventory values

Transaction	Object	BU	ChgTotInv	Value change	MovementPr	Per	Total stock	Total value	New price
GI for order	8000022	TO	24.400-	26,346.39-	1,079.77	1	4,042.824-	4,365,320.08-	1,079.77
	8000022	TO	28.650-	30,935.41-	1,079.77	1	4,071.474-	4,396,255.49-	1,079.77
	8000022	TO	35.275-	38,088.89-	1,079.77	1	4,106.749-	4,434,344.38-	1,079.77
	8000022	TO	30.400-	32,825.01-	1,079.77	1	4,137.149-	4,467,169.39-	1,079.77
	8000022	TO	26.150-	28,235.99-	1,079.77	1	4,163.299-	4,495,405.38-	1,079.77
	8000022	TO	29.400-	31,745.24-	1,079.77	1	4,192.699-	4,527,150.62-	1,079.77
	8000034	TO	187.200-	202,132.94-	1,079.77	1	4,379.899-	4,729,283.56-	1,079.77
	8000058	TO	188.100-	203,104.74-	1,079.77	1	4,567.999-	4,932,388.30-	1,079.77
	8000008	TO	173.700-	187,556.05-	1,079.77	1	4,741.699-	5,119,944.35-	1,079.77
	8000058	TO	18.025-	19,462.85-	1,079.77	1	4,758.724-	5,139,407.20-	1,079.77
8000034	TO	178-	192,199.06-	1,079.77	1	4,937.724-	5,331,606.26-	1,079.77	
Goods receipt	8000000/1	TO	1,188.730	1,283,554.99	1,079.77	1	3,402.584-	3,674,008.12-	1,079.77
	8000000/1	TO	1,225.640	1,323,409.30	1,079.77	1	3,426.544-	3,699,879.41-	1,079.77
	8000000/1	TO	1,248.020	1,347,574.55	1,079.77	1	3,238.924-	3,497,292.97-	1,079.77
Period opening	TO	0	0.00	0.00	0.00	1	1,030.189-	1,112,367.18-	1,079.77
RE for order	8000033	TO	27.400	29,585.70	1,079.77	1	3,707.774-	4,003,543.15-	1,079.77

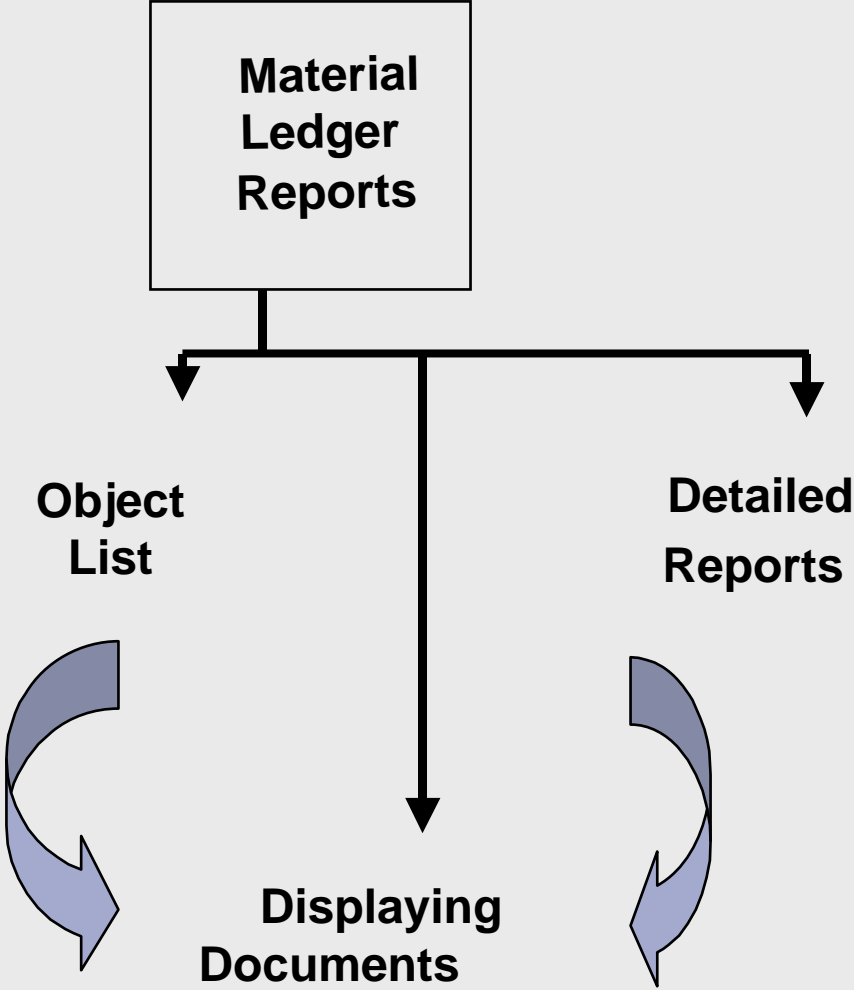
400 Juqs200 INS

The Report can be used to

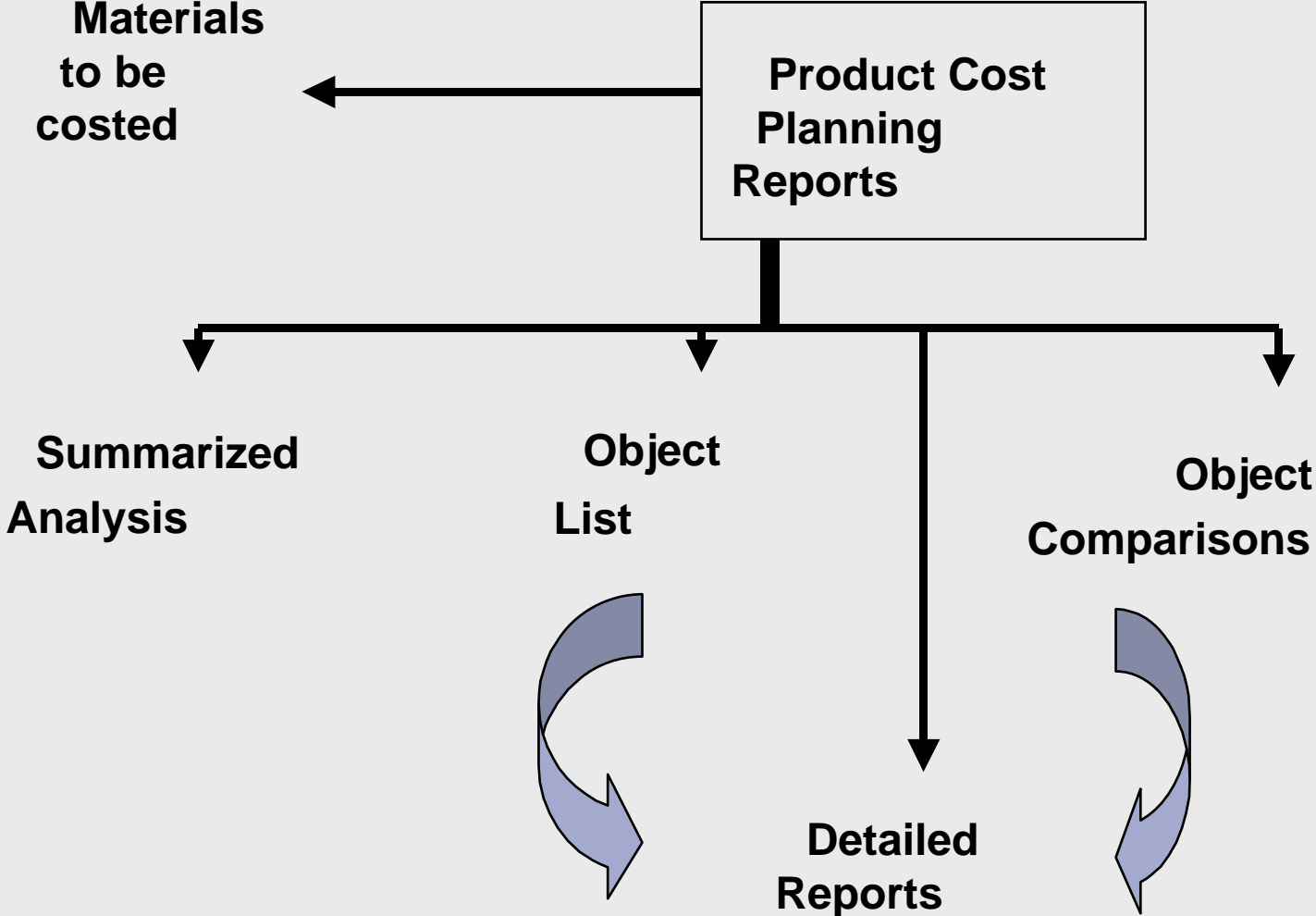
Information System Overview



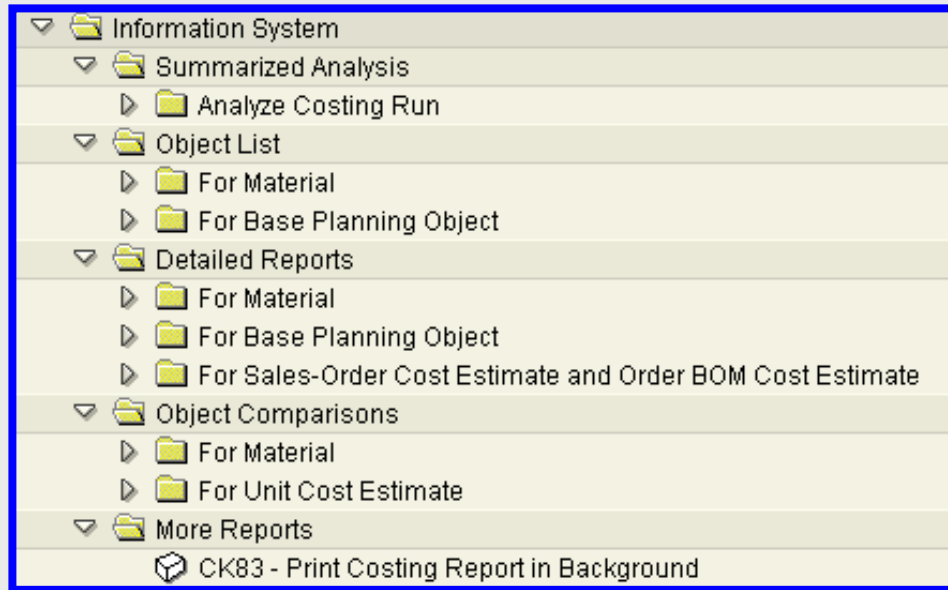
Information System Overview



Information System Overview

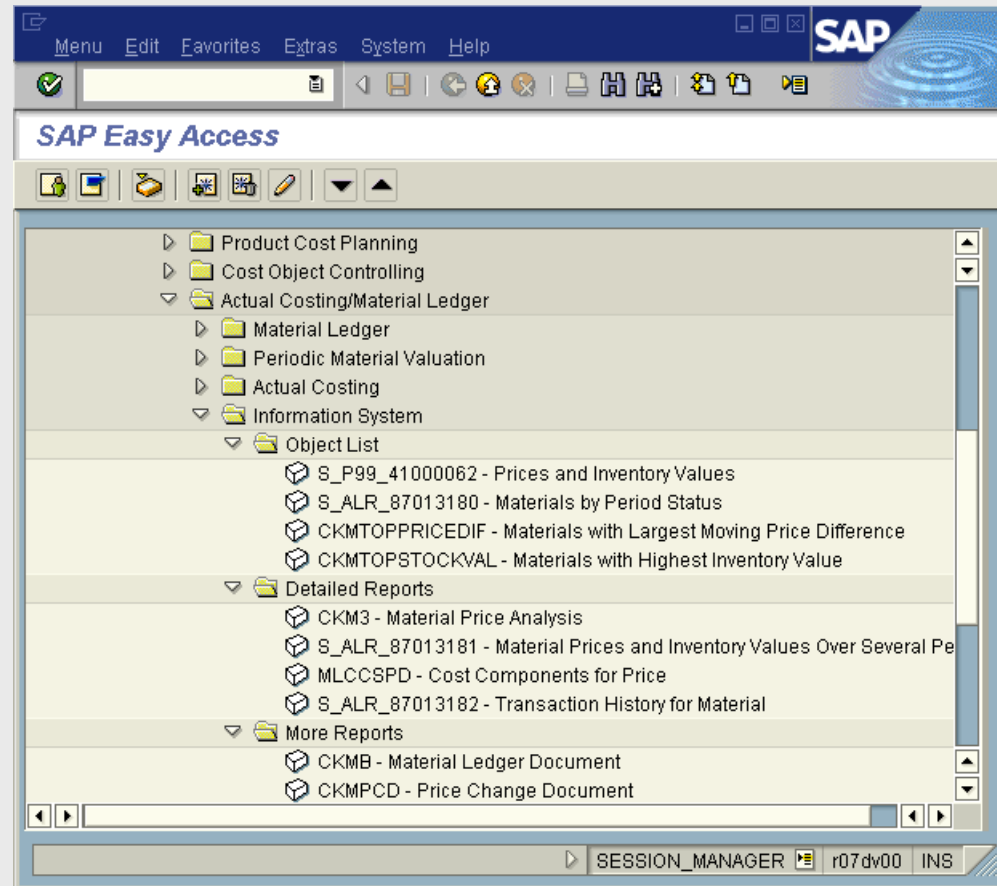


Report Selection



- The Report Tree can be used to select Reports in the Information System. The Report Tree is the central collection point and hierarchical outline of all Reports in an application component.
- The standard Report Tree supplied by SAP should not be changed. A personalized Report tree can be created to which standard Reports as well as one's own creations can be assigned.

Information System Overview



Report Output Types

Graphical report-output

- Variable output areas**
- HTML-header**
- Navigation by drag and drop and context menu**

Object List (ALV)

- Various leads columns**
- Standard ALV Functions**

Thank You