Intro to Controlling for Manufacturing Organizations

PRESENTED BY:

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Simply FI-CO, LLC

SAP 2026 | CONTROLLING FINANCIALS

Introduction

From master data to material cost estimates to procurement alternatives to material ledger actual cost - the transition to S/4HANA brings about significant opportunities.

Mastering these four pillars is exactly what separates a smooth S/4HANA controller from one who is constantly fighting reconciliation fires.

You are moving from a world where these were siloed tasks into an era where they are a continuous, living thread in the Universal Journal (ACDOCA).

Topics:

1. Master Data: The True North
2. Cost Estimates: Setting the Standard
3. Make-to-Stock with Order Costing: The Execution
4. Material Ledger: Closing the Loop

Where are we?

Where do these features belong in SAP Controlling?

Components of Controlling in S/4HANA

- Overhead Controlling
  - Cost Center
    - Activity types and rates
  - Internal Order
    - Settlement
  - Project System/WBS
    - Settlement

SAP_BR_OVERHEAD_ACCOUNTANT

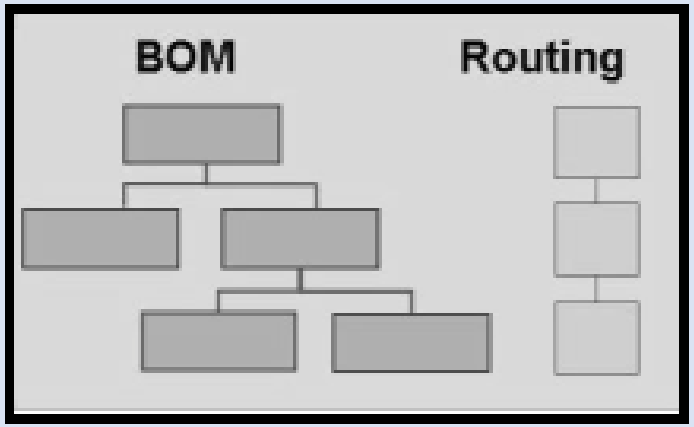
- Controlling for Manufacturing
  - Product Cost Planning
    - Material cost estimates
      - Not a cost object
  - Cost Object Controlling, three scenarios each with a cost object
    - Production/process/CO order
    - Product cost collector
    - Sales document item
  - Material Ledger
    - Actual cost estimates
      - Not a cost object

SAP_BR_INVENTORY_ACCOUNTANT
SAP_BR_PRODN_ACCOUNTANT

- Controlling for Products/Services
  - Profitability Segment

SAP_BR_SALES_ACCOUNTANT

Product Cost Planning



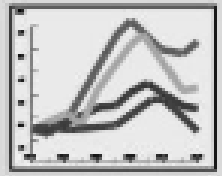
Material Prices
Activity Prices
Process Prices
Overhead Costs

Cost Object Controlling

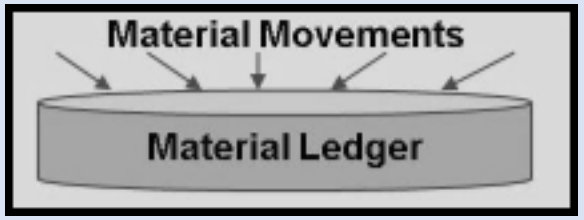
Plan Costs, Actual Costs

Order	
Material	EUR
Labor	EUR
Overhead	EUR
Process	EUR
Total	...

Work in Process
Scrap
Variances
Settlement



Material Ledger

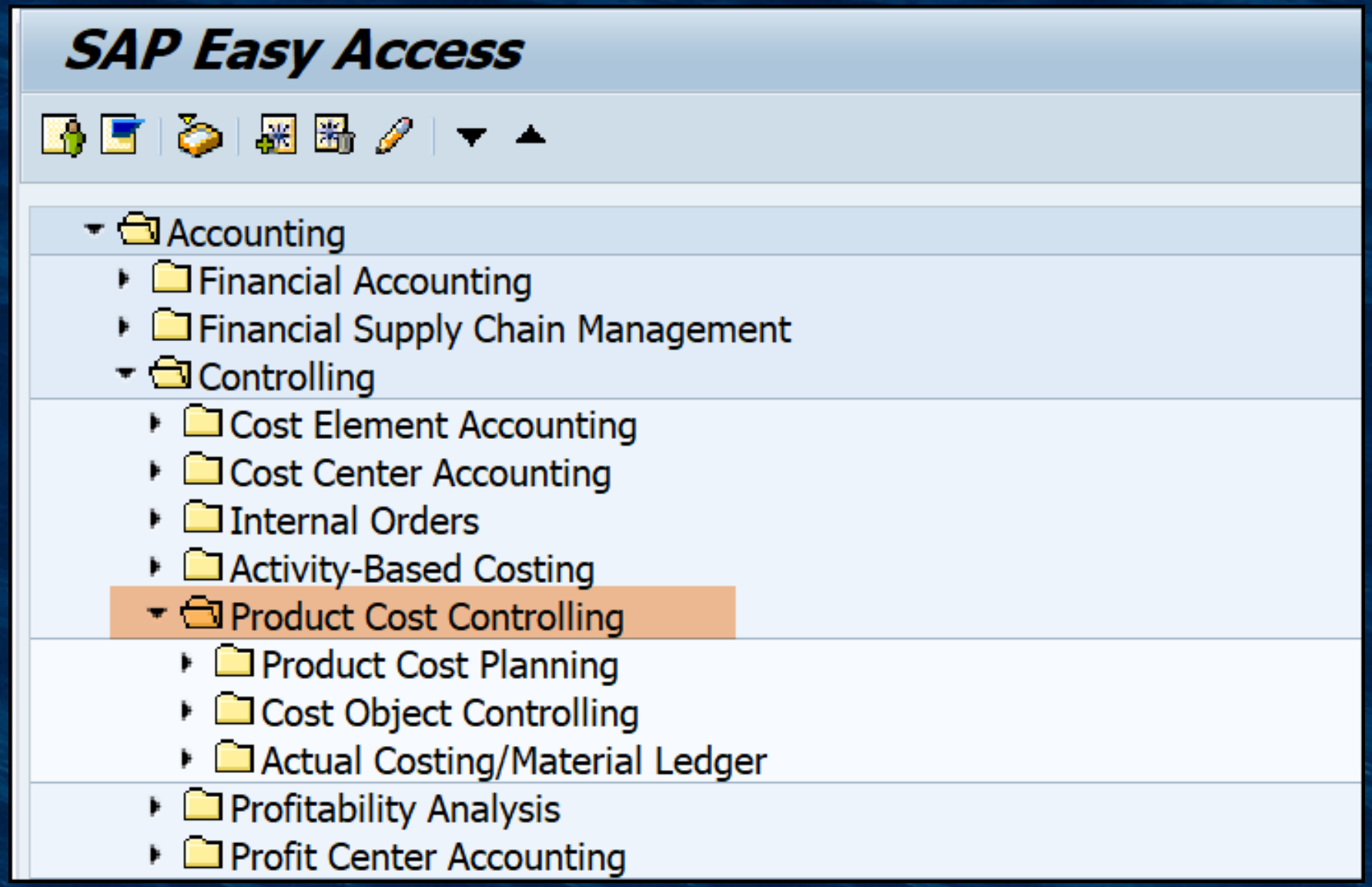


Value Structure

Cost Estimate:
Standard Costs

Material Settlement:
Actual Costs

Product Cost Controlling : GUI menu

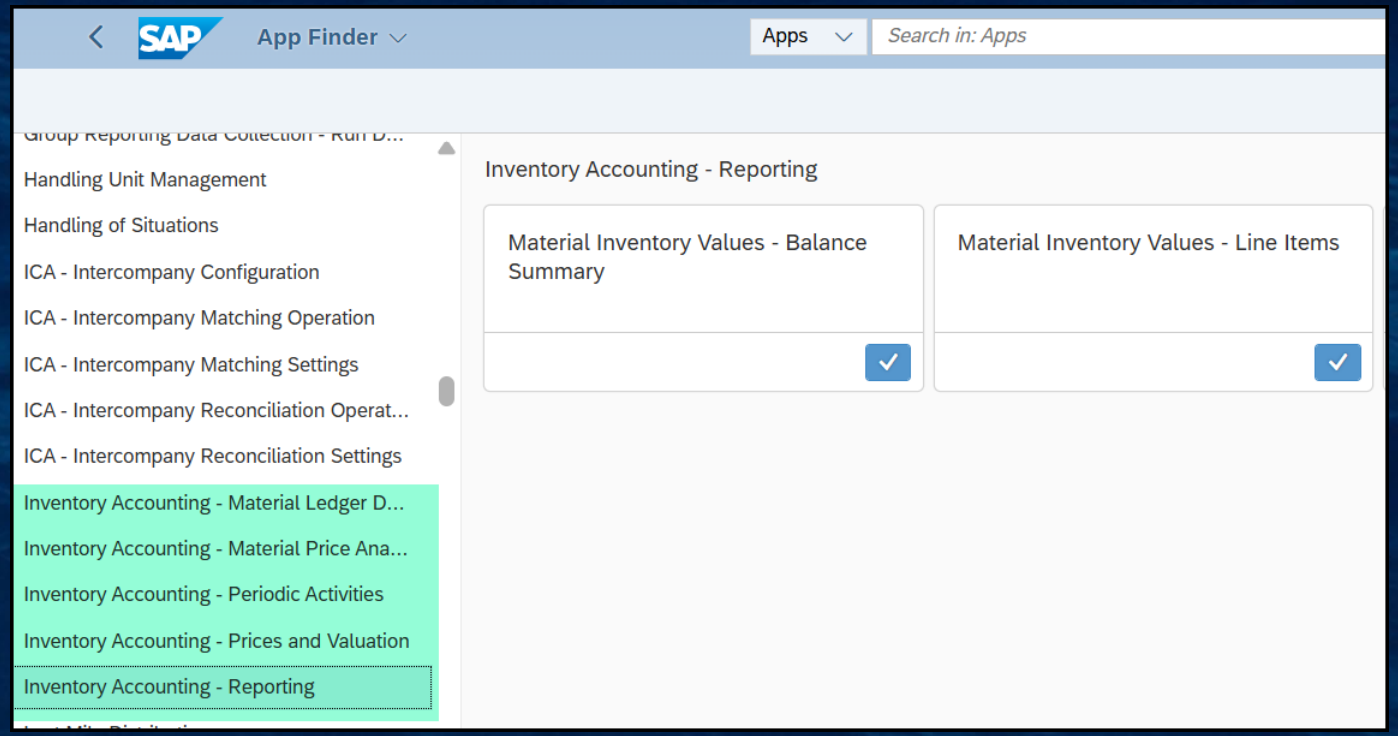


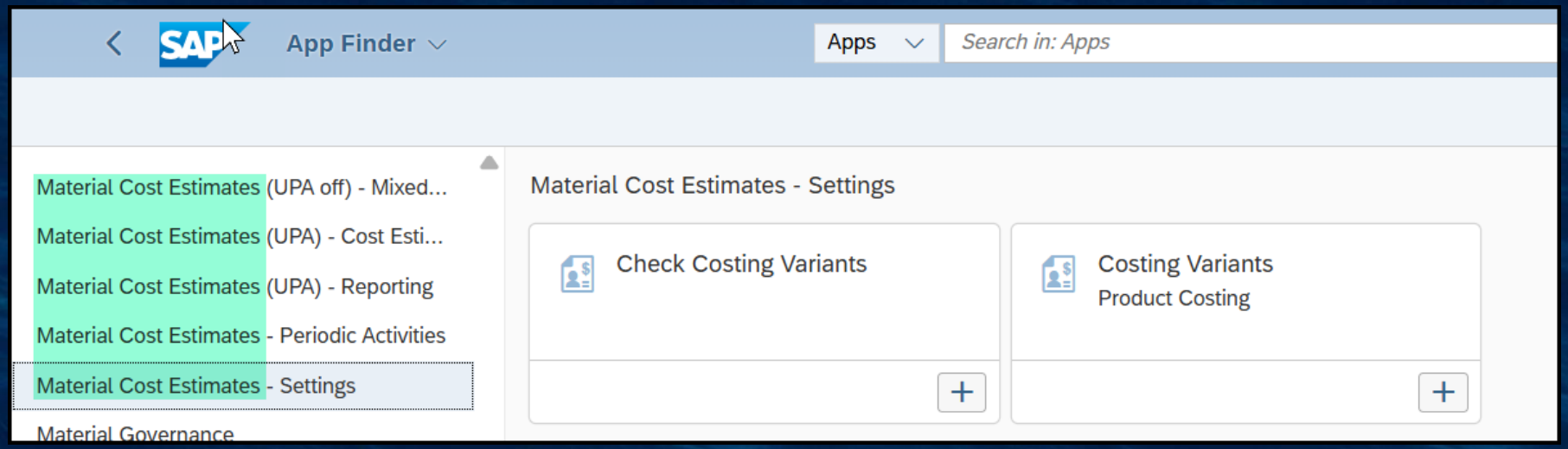
Product Cost Controlling: Fiori role SAP_BR_INVENTORY_ACCOUNTANT

	App Name	App ID	App Launcher Title - Subtitle (Information)	UI Technology
2	Monitor Value Chains	F4854	Monitor Value Chains	SAP Fiori elements
3	Display Material Value Chain	F4095	Display Material Value Chain - Actual Costs	SAP Fiori (SAPUI5)
4	Display Actual Costing Result	F6073	Display Actual Costing Result	SAP Fiori elements
5	Inventory Balance Sheet Valuations	F3343	Inventory Balance Sheet Valuations	SAP Fiori elements
6	Material Inventory Values - Balance Summary	F1422	Material Inventory Values - Balance Summary	Web Dynpro
7	Material Inventory Values - Line Items	F1423	Material Inventory Values - Line Items	Web Dynpro
8	Material Inventory Values - Rounding Differences	F1440	Material Inventory Values - Rounding Difference	Web Dynpro
9	Schedule Inventory Accounting Jobs	F2292	Schedule Inventory Accounting Jobs	SAP Fiori: Generic Job Sche
10	Manage Material Valuations	F2680	Manage Material Valuations	SAP Fiori elements
11	Upload Material Inventory Prices	F4006	Upload Material Inventory Prices	SAP
12	Change Material Prices	F6489	Change Material Prices	SAP
13	Display Material Price Change Documents	F6684	Display Material Price Change Documents	SAP
14	Monitor Material Prices	F7245	Monitor Material Prices	SAP
15	Manage Costing Runs - Estimated Costs	F1865	Manage Costing Runs - Estimated Costs - In Preparation	SAP
16	Display Material Value Chain - Estimated Cost	F4898	Display Material Value Chain - Estimated Costs	SAP
17	Edit Procurement Alternatives	CK91N	Edit Procurement Alternatives	SAP
18	Material Price Analysis	CKM3_NAV	Material Price Analysis	SAP
19	Material Price Analysis	CKM3		SAP
20	Material Price Analysis	CKM3N	Material Price Analysis	SAP

UI Technology	
Row Labels	**Count of App ID**
SAP Fiori (SAPUI5)	3
SAP Fiori elements	11
SAP Fiori: Generic Job Scheduling Framework	3
SAP GUI	82
Web Dynpro	3
Grand Total	**102**

Application component	
Row Labels	**Count of App ID**
CA-VCM-MON	1
CO-FIO-ACT	2
CO-FIO-IBS	1
CO-FIO-ML	9
CO-FIO-PCP	2
CO-PC-ACT	26
CO-PC-ACT-AVR	1
CO-PC-ACT-DUV	4
CO-PC-ACT-PRU	2
CO-PC-FCH	3
CO-PC-IS	9
CO-PC-ML	1
CO-PC-PCP	21
FI-FIO	3
MM-IM-VP	17
Grand Total	**102**


App Finder
Apps
Search in: Apps
Handling Unit Management
Handling of Situations
ICA - Intercompany Configuration
ICA - Intercompany Matching Operation
ICA - Intercompany Matching Settings
ICA - Intercompany Reconciliation Operat...
ICA - Intercompany Reconciliation Settings
Inventory Accounting - Material Ledger D...
Inventory Accounting - Material Price Ana...
Inventory Accounting - Periodic Activities
Inventory Accounting - Prices and Valuation
Inventory Accounting - Reporting
Inventory Accounting - Reporting
Material Inventory Values - Balance Summary
Material Inventory Values - Line Items


App Finder
Apps
Search in: Apps
Material Cost Estimates (UPA off) - Mixed...
Material Cost Estimates (UPA) - Cost Esti...
Material Cost Estimates (UPA) - Reporting
Material Cost Estimates - Periodic Activities
Material Cost Estimates - Settings
Material Governance
Material Cost Estimates - Settings
Check Costing Variants
Costing Variants
Product Costing

Home

Apps | Search in: Apps

My Home | Accounts Payable - Procurement | Analytics | Auditing - Group Reporting | Billing | Data Migration | Divisional Accounting | Fixed Assets | General Ledger | M

Actual Costing

- Edit Actual Costing Runs
- Material Value Flow Monitor
- Material Price Analysis
- Display Material Value Chain
  Actual Costs
- Actual Cost Estimates
- Material Price Change Documents
- Material Ledger Documents
- Display Actual Costing Result
- Activity Consumption Analysis
- Display Material Ledger Documents

Home

Apps | Search in: Apps

My Home | Accounts Payable - Procurement | Analytics | Auditing - Group Reporting | Billing | Data Migration | Divisional Accounting | Fixed Assets | General Ledger | M

Product Cost Estimates

- Create Material Cost Estimates
- Display Material Cost Estimates
- Release Material Cost Estimates
- Material Cost Estimates
- Manage Costing Runs
  Estimated Costs
  1
  In Preparation
- Costing Run Results
- Costing Run Comparison
- Display Material Value Chain
  Estimated Costs

Product Cost Controlling: Fiori role SAP_BR_PRODN_ACCOUNTANT

App Name	App ID	App Launcher Title - Subtitle (Information)	UI Technolog
Display Spoolrequests	SP01_SIMPLE		SAP GUI
Postprocess Event-Based Postings - Overhead Calculation	F5763	Postprocess Event-Based Postings - Overhead Calculatic	SAP Fiori ele
Postprocess Event-Based Posting - Product Costing	F3669	Postprocess Event-Based Postings - Product Costing	SAP Fiori ele
Schedule Product Costing Jobs	F3683	Schedule Product Costing Jobs	SAP Fiori (SA
Manage Event-Based Posting Errors - Product Costing	F5132	Manage Product Costing Errors - Product Costing | Mana	SAP Fiori ele
Event-Based Solution Monitor - Product Costing	F5133	Order Exception Monitor - Event Based	SAP Fiori ele
Production Cost Analysis	F1780	Production Cost Analysis	SAP Fiori (SA
Analyze Costs by Work Center/Operation	F3331	Analyze Costs by Work Center/Operation	SAP Fiori ele
Work in Process - Event-Based	F3498	Work in Process - Event-Based | Work in Process - Event	SAP Fiori ele
Analyze Production Costs - Event-Based	F4059	Analyze Production Costs - Event-Based | Analyze Produ	SAP Fiori ele
Order Costs Details - Event-Based	F4254	Order Cost Details - Event-Based	SAP Fiori ele
Display Posting Rules - Event-Based	F5228	Display Posting Rules - Event-Based | Display Posting Ru	SAP Fiori ele
Production Cost Overview - Event-Based	F6248	Production Cost Overview - Event-Based	SAP Fiori ele
Product Cost Collector Details - Event-Based	F6965	Product Cost Collector Details - Event-Based	
Display Line Items - Production Accounting	F7288	Display Line Items - Production Accounting	
Run Overhead Calculation - Actual	CO43	Run Overhead Calculation - Actual	
Settle Orders, Settle Orders - Optimized	CO88	Settle Orders | Settle Orders - Optimized - Non-Parall	
Settle Orders, Settle Orders - Optimized	CO88H	Settle Orders | Settle Orders - Optimized - Non-Parall	
Presettle Co-Products or Rework - Collective	CO8A	Presettle Co-Products or Rework - Collective	
Presettle Co-Products or Rework - Individual	CO8B	Presettle Co-Products or Rework - Individual	
Run Actual Settlement - Order - Single, Run Actual Settlement -	KO88	Run Actual Settlement - Product Cost Collectors | Run	
Analyze Order	FCO_KKBC_ORD_WRAPPER	Analyze Order	
Analyze Summarization Hierarchy	KKBC_HOE_H	Analyze Summarization Hierarchy	
Analyze Order	KKBC_ORD	Analyze Order	

UI Technology

Row Labels	Count of App ID
SAP Fiori (SAPUI5)	2
SAP Fiori app variant	1
SAP Fiori elements	10
SAP Fiori elements: Overview Page	1
SAP GUI	22
Grand Total	**36**

Application component

Row Labels	Count of App ID
BC-CCM-PRN	1
CO-FIO	1
CO-FIO-OBJ-CL	4
CO-FIO-OBJ-IS	9
CO-OM	1
CO-OM-OPA	5
CO-PC-IS	6
CO-PC-OBJ	2
CO-PC-OBJ-PER	5
FI-FIO	1
PP-REM	1
Grand Total	**36**

App Finder

Apps | Search in: Apps

- Production Cost Accounting - Master Data
- Production Cost Accounting - Period End ...
- Production Cost Accounting - Preliminary...
- Production Cost Accounting - Reporting
- Production Planning - Capacity Evaluation
- Production Planning - Demand Forecasting

Production Cost Accounting - Master Data

- Maintain Product Cost Collectors
- Create Product Cost Collectors
  Production Versions - Collective
- Display CO Production Orders

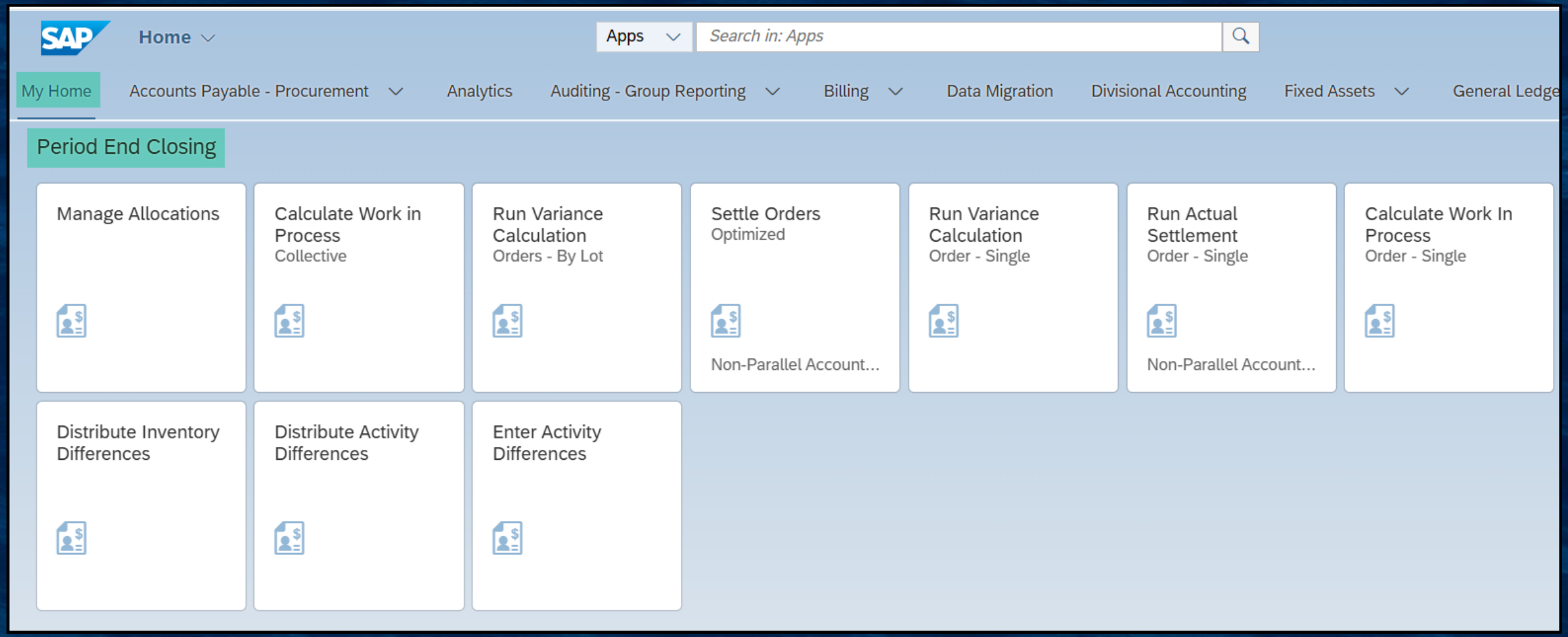
App Finder

Apps | Search in: Apps

- Production Cost Accounting - Master Data
- Production Cost Accounting - Period End ...
- Production Cost Accounting - Preliminary...
- Production Cost Accounting - Reporting
- Production Planning - Capacity Evaluation
- Production Planning - Demand Forecasting
- Production Planning - Demand-Driven Re...
- Production Planning - External Procurem...
- Production Planning - In-house Production
- Production Planning - MRP Administration

Production Cost Accounting - Period End Activities

- Run Overhead Calculation
  Actual
- Presettle Co-Products or Rework
  Collective
- Calculate Work in Process
  Collective
- Run Variance Calculation
  Orders - By Lot
- Settle Orders
  Optimized
- Run Variance Calculation
  Order - Single


SAP
Home
Apps
Search in: Apps
My Home
Accounts Payable - Procurement
Analytics
Auditing - Group Reporting
Billing
Data Migration
Divisional Accounting
Fixed Assets
General Ledge
Period End Closing
Manage Allocations
Calculate Work in Process
Collective
Run Variance Calculation
Orders - By Lot
Settle Orders
Optimized
Non-Parallel Account...
Run Variance Calculation
Order - Single
Run Actual Settlement
Order - Single
Non-Parallel Account...
Calculate Work In Process
Order - Single
Distribute Inventory Differences
Distribute Activity Differences
Enter Activity Differences

Master Data

The True North

Required input master data and “ownership”

- Cost center
- Activity type
- Activity rate
  - Plan – required
  - Actual - optional

Overhead Controlling

- Work center
- Production version
  - Bill of material
  - Routing

Recipe

Production

- Purchase information record

Purchasing

- Material master

All of us

Overhead Controlling : Cost center planning

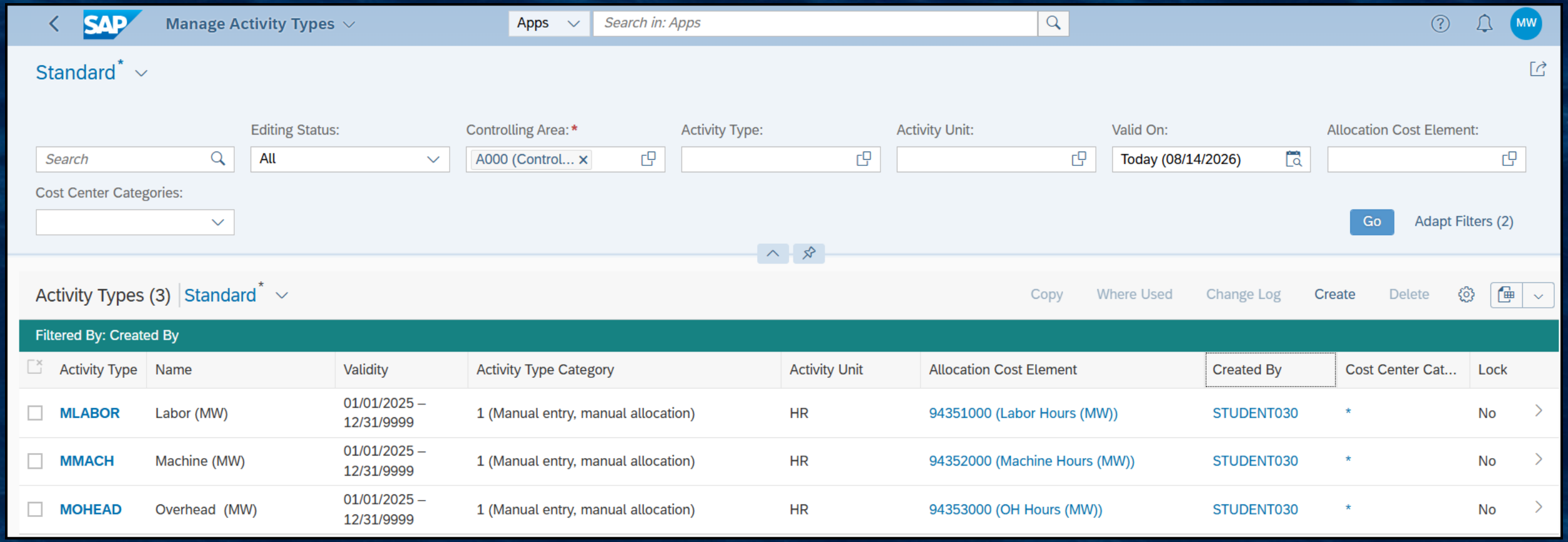
Activity dependent

	Easy	Medium	Difficult	Complex
Cost Center	X	X	X	X
Cost Element	X	X	X	X
Activity Qty		one	mulitple	X

Activity independent

Fixed/Variable Assessments Splitting structure

Manage Activity Types F1605A



Activity Type	Name	Validity	Activity Type Category	Activity Unit	Allocation Cost Element	Created By	Cost Center Cat...	Lock
MLABOR	Labor (MW)	01/01/2025 – 12/31/9999	1 (Manual entry, manual allocation)	HR	94351000 (Labor Hours (MW))	STUDENT030	*	No
MMACH	Machine (MW)	01/01/2025 – 12/31/9999	1 (Manual entry, manual allocation)	HR	94352000 (Machine Hours (MW))	STUDENT030	*	No
MOHEAD	Overhead (MW)	01/01/2025 – 12/31/9999	1 (Manual entry, manual allocation)	HR	94353000 (OH Hours (MW))	STUDENT030	*	No

Activity Type KL03

Display Activity Type: Basic Screen

Activity Type	MLABOR	Labor (MW)	
Controlling Area	A000	Controlling Area A000	
Valid From	01/01/2025	to	12/31/9999

Basic data | Indicators | Output | History

Names

Name	Labor (MW)
Description	Labor (MW)

Basic data

Activity Unit	HR	Hours
CCtr Categories	*	

Allocation default values

ATyp category	1	Manual entry, manual allocation
Allocation cost elem	94351000	Labor Hours (MW)
Price indicator	1	Plan price, automatically based on activity

☐ Actual qty set ☐ Average price

☐ Plan quantity set ☐ PreDistribFixedCosts

Variance Values for Actual Allocation

Actl Acty Type Cat.		As in planning
Act. price indicator	5	Actual price, automatically based on activity

Overhead Controlling-Medium to complex – plan/actual/variance by cost component

How much detail can you plan?

Plan (KSPI) vs Actual Activity Price (KSII) shown in S_ALR_87013644 report

Cost Centers: Cost Component Split Date: 08/14/2026 Page: 2 / 3

Column: 1 / 1

Cost Center/Group 30501 Form (MW)
Person responsible: M Wright
Reporting period: 4 to 4 2025

Activity Types/Cost Components	Actual	Plan	Var.(Abs.)	Var.(%)
10 Labor & Fringe	67,100.00	10,500.00	56,600.00	539.05
* MLABOR Labor (MW)	67,100.00	10,500.00	56,600.00	539.05
50 Depreciation	1,100.00	1,050.00	50.00	4.76
* MMACH Machine Hours (MW)	1,100.00	1,050.00	50.00	4.76
20 Utilities	1,210.00	1,050.00	160.00	15.24
30 R&M	1,210.00	1,050.00	160.00	15.24
90 Allocated cost	64,096.95	23,646.00	40,450.95	171.07
* MOHEAD Overhead Hours (MW)	66,516.95	25,746.00	40,770.95	158.36
** Total	134,716.95	37,296.00	97,420.95	261.21

Activity Types	Act. Acty	Act. price	Plan Acty	Plan Price
MLABOR Labor (MW)	1,641.4	40.88	200.0	52.50
MMACH Machine Hours (MW)	1,534.0	0.72	165.0	6.36
MOHEAD Overhead Hours (MW)	1,534.0	43.36	200.0	128.73

- More details available to Product Cost Planning – three rates = three cost components
- Actual activity price used in Material Ledger Actual Costing

Downstream use of activity price

- Material cost estimate
  - From the routing/recipe (quantity x FY average plan price)
  - Template to add activity price/cost not in the routing/recipe
- Process/production order
  - From the routing/recipe (quantity x period plan activity price)
  - Option to revalue orders based on actual activity price of the period
- Material Ledger actual cost
  - Option to use actual activity price of the period in material/plant periodic unit price
- Margin Analysis
  - COGS splitting by cost component in the material cost estimate (PGI qty x standard price)

Material Master MM03

Material Edit Goto Environment System Help

Display Material FM-US-2 (Finished Product FERT)

Additional Data Org. Levels

Basic data 1 | Basic data 2 | Sales: sales org. 1 | Sales: sales org. 2 | Sales: General/Plant

Material	FM-US-2
Descr.	Fin.Mtl US-2, MouldA, 4.5mm

General Data

Base Unit of Measure	PAA	Pair	Material Group	ZMW1	
Old material number			Ext. Matl Group		
Division			Lab/Office		
Product allocation			Prod. Hierarchy		
X-Plant Mat.Status	03		Valid from		
Assign effect. vals	☐		GenItemCatGroup	NORM	Standard item

Material authorization group

Authorization Group	

Dimensions/EANs

Gross Weight	0	Unit of Weight	KG
Net Weight	0		
Volume	0.000	Volume Unit	
Size/dimensions			

- Basic data 1
- Basic data 2
- Sales: sales org. 1
- Sales: sales org. 2
- Sales: General/Plant
- Ext. SPP Basic Data
- Intl Trade: Export
- Sales text
- Purchasing
- Intl Trade: Import
- Purchase order text
- MRP 1
- MRP 2
- MRP 3
- MRP 4
- Advanced Planning
- Extended SPP
- Work scheduling
- Plant data / stor. 1
- Plant data / stor. 2
- Quality management
- Accounting 1
- Accounting 2
- Costing 1
- Costing 2
- Plant stock
- Stor. loc. stck
- WM Execution
- WM Packaging
- Seg. Valuation Data

Each view contains settings related to that business process.

Integration with product cost planning:

- MRP views

Integration with material ledger:

- Accounting 1

Used by product cost planning:

- Costing 1
- Costing 2

Cost Estimates

Setting the Standard

What is a material cost estimate?

AI Overview

An SAP material cost estimate calculates the planned manufacturing or procurement costs for a product. It multiplies component quantities from a Bill of Materials (BOM) and production activities from a routing by their respective prices, adding overhead to determine the Cost of Goods Manufactured (COGM) and set standard inventory values. SAP Learning +1

Production

Purchasing

Overhead Controlling

How is a material cost estimate calculated?

AI Overview

An SAP material cost estimate calculates the Cost of Goods Manufactured (COGM) and Cost of Goods Sold (COGS) by multiplying component quantities from a Bill of Materials (BOM) by their master data prices, adding internal production activity sequences via routings, and applying operational overhead rules. SAP Community +2

Production

Purchasing

Overhead Controlling

When is a material cost estimate calculated?

AI Overview

An SAP material cost estimate is calculated using transaction code **CK11N** (for a single material) or **CK40N** (for a mass costing run). The calculation multiplies component quantities from the Bill of Materials (BOM) by their material prices, adds internal routing/activity sequence costs, and includes overhead rules. LinkedIn · SAP Daily Insigh...

When to Calculate a Cost Estimate

- **Annually or Periodically:** Before the start of a new fiscal year or accounting period to set up standard production costs.
- **Master Data Changes:** When a product's Bill of Materials (BOM) or work center routing changes.
- **Price Fluctuations:** When key raw material purchase prices or internal activity labor/machine rates (KP26) are updated.
- **New Product Introductions:** When a new manufactured or semi-finished material master is created and needs an initial valuation. SAP Learning +3

How is a material cost estimate used?

AI Overview

An SAP material cost estimate calculates the expected cost to produce or buy a product. Once released, it sets the official **standard price** in the material master, values inventory, calculates cost of goods sold, establishes sales pricing baselines, and measures manufacturing variances. SAP Community +3

Core Uses in SAP

- **Inventory Valuation:** Valuates stock on the balance sheet using standard prices.
- **Cost of Goods Calculation:** Determines the Cost of Goods Manufactured (COGM) and Cost of Goods Sold (COGS).
- **Production Variance Analysis:** Acts as a benchmark target cost to compare against actual manufacturing order costs.
- **Profitability Analysis:** Compares product revenue against detailed cost component splits (materials, labor, overhead) to show true margins.
- **Price Simulation & Planning:** Evaluates how changes in raw material prices or labor routing times impact future costs. SAP Community +2

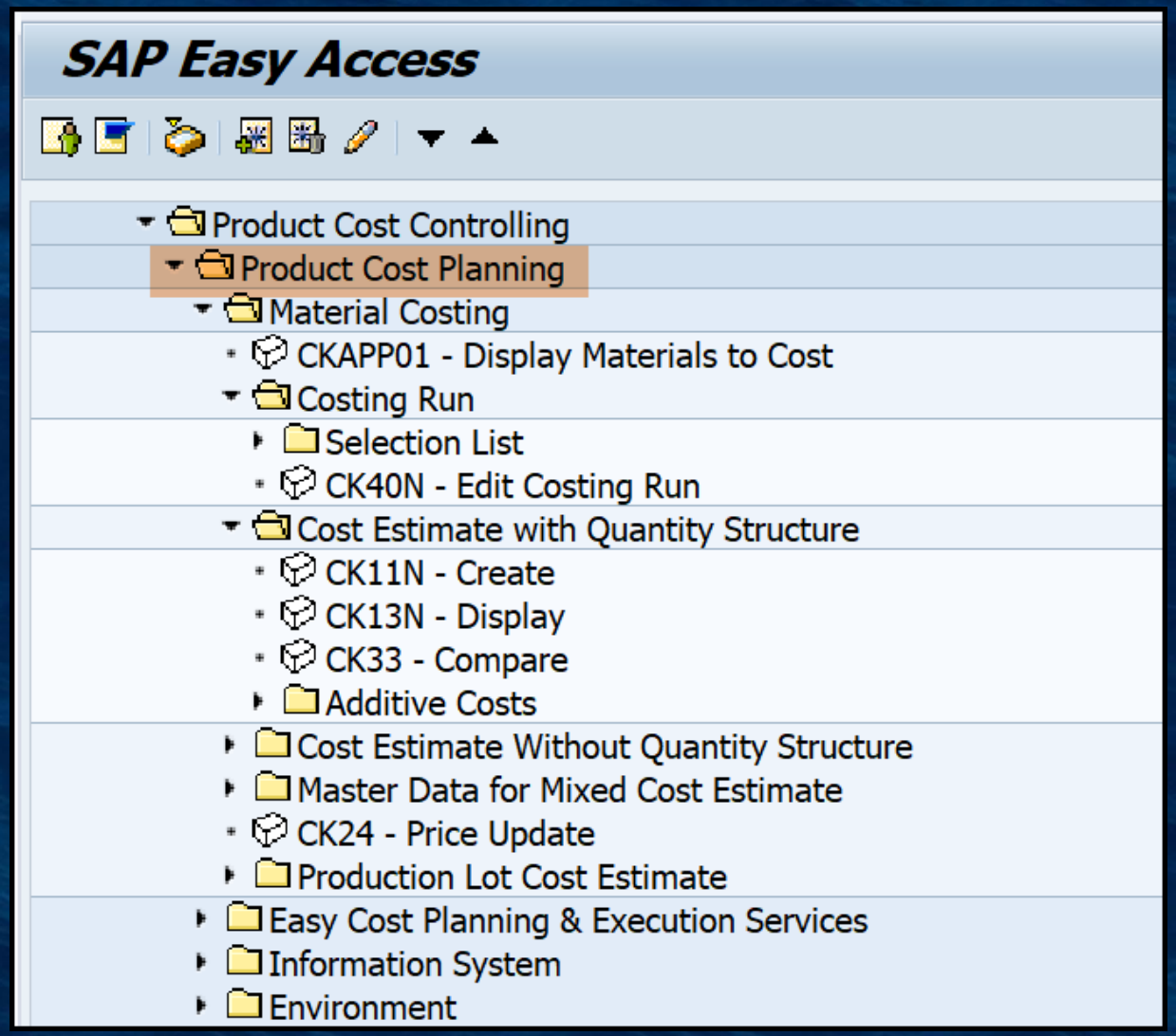
Financial Acctg

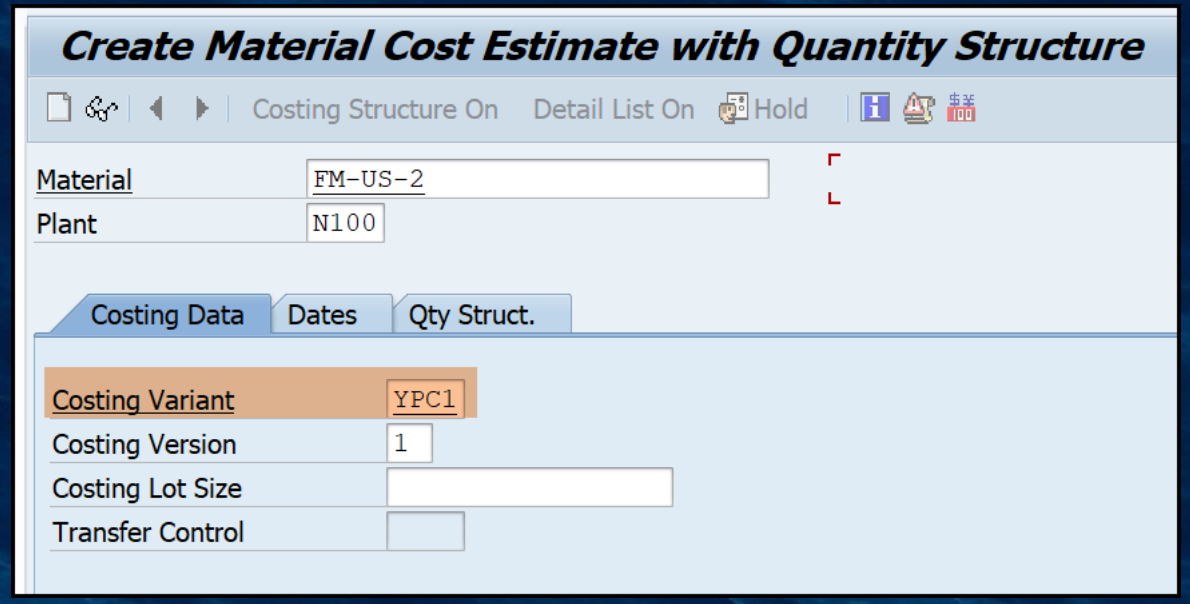
Controlling for Mfg

Controlling for Goods/Svcs

Sales

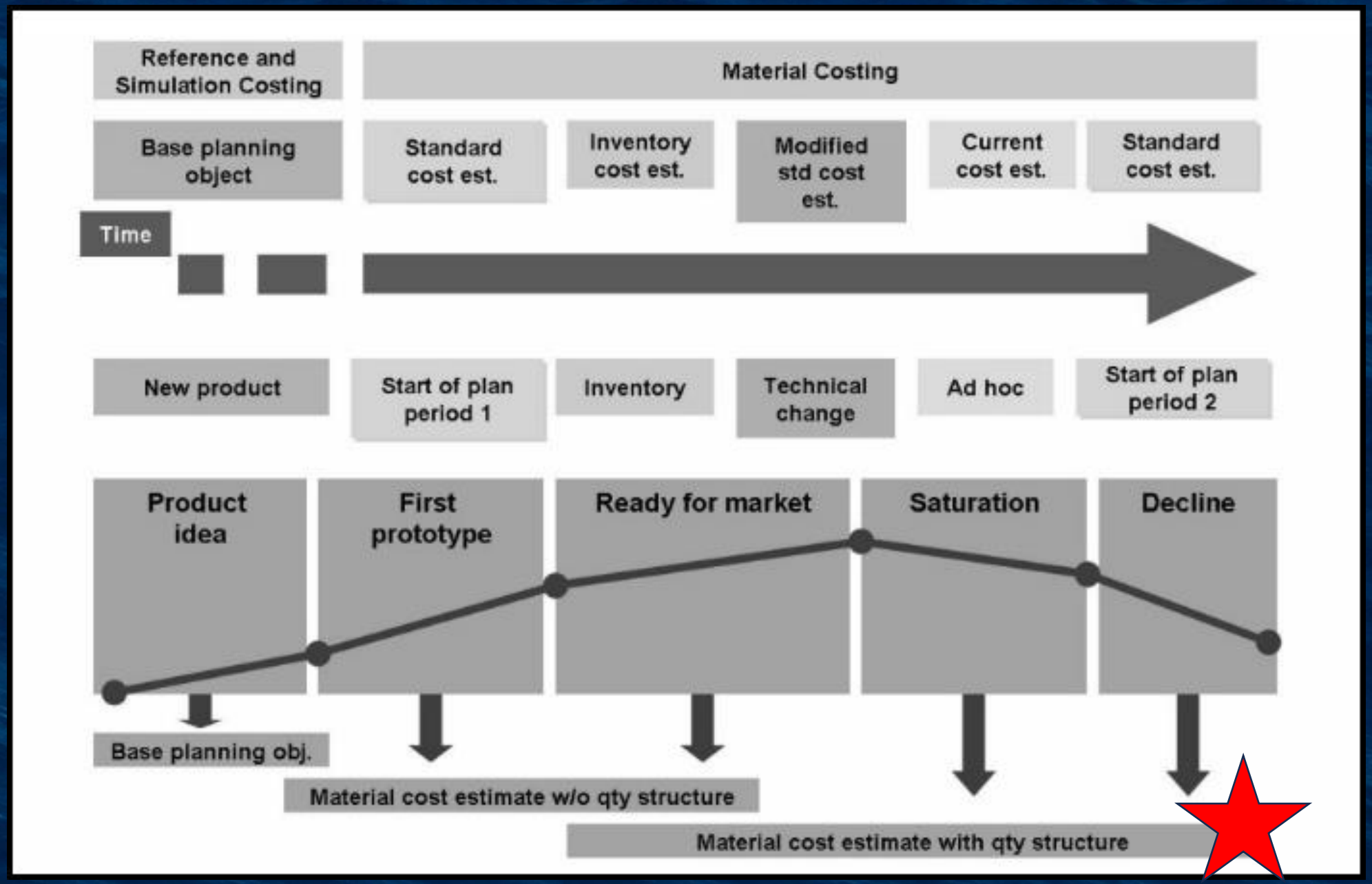
Product Cost Planning : GUI menu



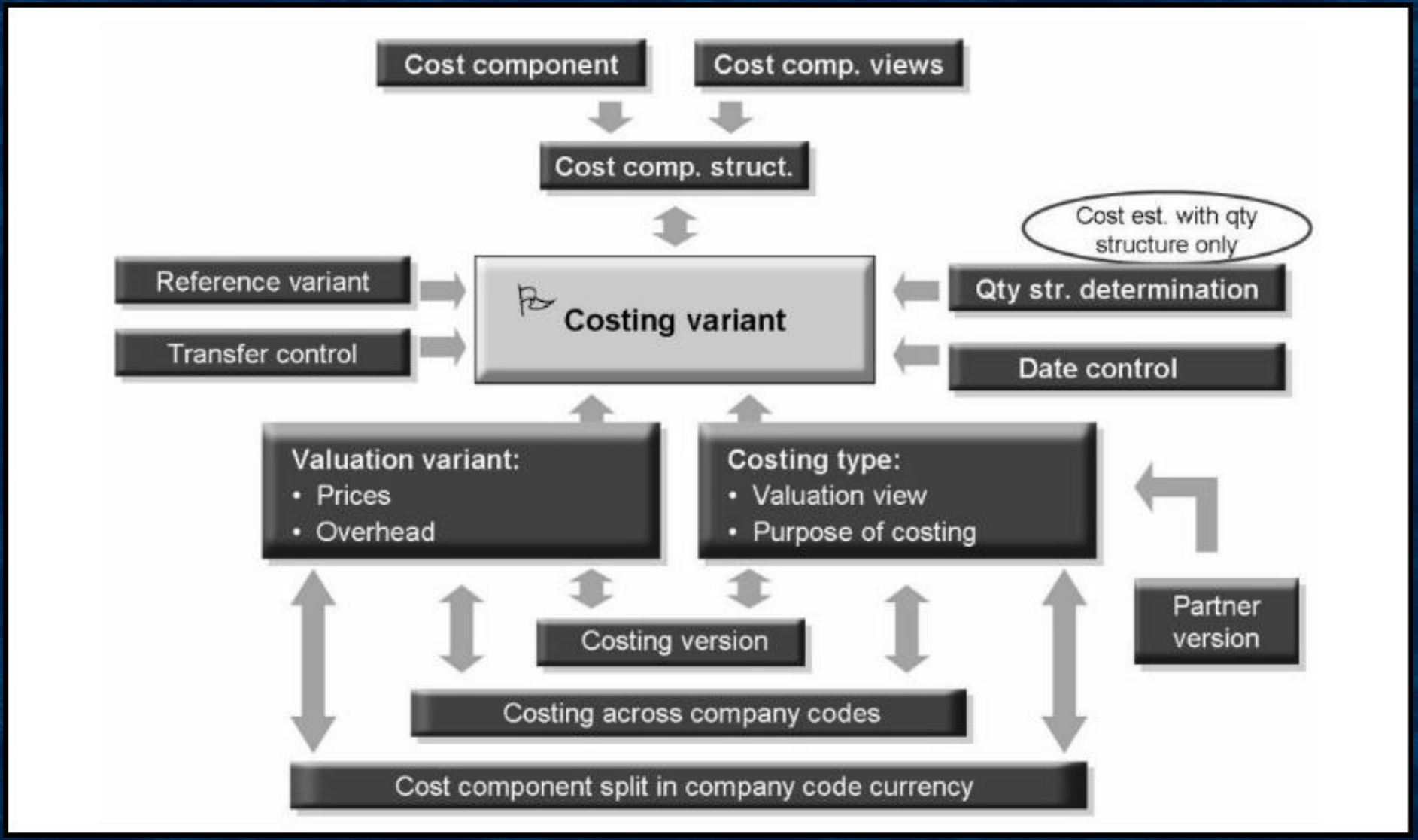


Which type of cost estimate is needed?

*Note: base planning objects are not available in S/4



Costing Variant



Costing variant defines the purpose, use, and method

Define Costing Variants OKKN

Change View "Costing Variants": Details

Costing Variant: YPC1 — Standard Cost Est. (Mat.)

Control | Qty Struct. | Additive Costs | Update | Assignments | Misc.

Costing Type	01 Standard Cost Est. (Mat.)
Valuation Variant	001 Planned Valuation: Mat.
Date Control	ZC01 Std Cost Est. - Curr Date
Qty Struct. Control	PC01 Std Qty Structure Ctrl 2
Transfer Control	
Reference Variant	

Cost Component Structure OKTZ

Change View "Assignment: Cost Component - Cost Element I..": Overview

New Entries

Dialog Structure
- Cost Compor
  - Cost Comp
    - Assignme
    - Update c
    - Transfer
- Cost Compor
- Assignment:
- Cost Compor

Cost Comp. Str.	Chart of Accts	From cost el.	Origin Group	To cost ele...	Cost Com...	Name of Cost Comp.
Y1	YCOA		YFC		104	Freight & Land. Cost
Y1	YCOA	51100000		51100000	101	Direct Material
Y1	YCOA	51500000		51500000	101	Direct Material
Y1	YCOA	51600000		51600000	101	Direct Material
Y1	YCOA	51700000		51700000	101	Direct Material
Y1	YCOA	51900000		51900000	103	Third Party
Y1	YCOA	51950000		51950000	101	Direct Material
Y1	YCOA	54300000		54300000	101	Direct Material
Y1	YCOA	54400000		54400000	101	Direct Material
Y1	YCOA	55100000		55100000	102	Credits (Co/By-Pr)Cr
Y1	YCOA	61002000		61002000	103	Third Party

Cost element/GL account of everything you'd consume in production process

assigned to a cost component

OKTZ Cost Component Structure

Cost Comp. Str. Y1 Cost Comp. 101 Direct Material

Control

Cost Share
- ○ Variable Costs
- ◉ Fixed and Variable Costs

Cost Rollup
- ☑ Roll up Cost Component

Cost Summarization

Cost Comp. Grp 1 11 Direct Material

Cost Comp. Grp 2

Filter criteria for cost component views on itemization

Cost of Goods Sold
- ○ Not Relevant
- ◉ Cost of Goods Manufactured
- ○ Sales and Administration Costs

Inventory Valuation
- ○ Not Relevant
- ○ Variable Costs
- ◉ Fixed and Variable Costs

Commercial Inventory
- ○ Not Relevant
- ○ Variable Costs
- ◉ Fixed and Variable Costs

External Procurement
- ☐ Initial Cost Split

Transfer Price Surcharge
- ○ Not Relevant
- ◉ Variable costs
- ○ Fixed and Variable Costs

Tax inventory
- ○ Not Relevant
- ○ Variable Costs
- ◉ Fixed and Variable Costs

Downstream use of cost component split

- Material cost estimates
  - Detailed output by cost component updated with the standard cost estimate
  - Multi-level assemblies rolled up by cost component
- Margin Analysis
  - COGS splitting by cost component
- Material Ledger
  - Detailed output by cost component updated with the periodic unit price
  - Multi-level assemblies rolled up by cost component

Integration

Display Material Cost Estimate with Quantity Structure

Costing Structure Off | Detail List On | Hold

Costing Structure	E...	Total v...	Cu...	Quantity	U...	Resource		
Fin.Mtl US-2, MouldA, 4.5mm		43,595.64	EUR	10,000	PAA	N100 FM-US-2		
Production		1,702.11	EUR	30.8	HR	30501	ULINE3	MLABOR
Production		695.55	EUR	5.133	HR	30501	ULINE3	MOHEAD
Production		34.38	EUR	5.133	HR	30501	ULINE3	MMACH
Intermediate Material US -		16,388.82	EUR	8,400	LB	N100 IM-US-3		
Extrude		1,238.08	EUR	22.403	HR	30500	EXTR1	MLABOR
Extrude		703.50	EUR	5.603	HR	30500	EXTR1	MOHEAD
Extrude		37.55	EUR	5.603	HR	30500	EXTR1	MMACH
Byproduct Premix 2		3,317.46	EUR	3,360	LB	N100 BP-PREMIX-2		
Raw Material US - Resin 2		4,410.00	EUR	1,260	LB	N100 RM-US-2		
Raw Material US - Resin 4		5,712.00	EUR	1,680	LB	N100 RM-US-4		
Raw Material US - Resin 6		1,617.00	EUR	2,100	LB	N100 RM-US-6		
Byproduct 3		646.80-	EUR	840-	LB	N100 IM-BP-3		
Intermediate Material US -		26,391.77	EUR	9,450	LB	N100 IM-US-4		
Extrude		1,193.82	EUR	21.603	HR	30500	EXTR2	MLABOR
Extrude		677.47	EUR	5.396	HR	30500	EXTR2	MOHEAD
Extrude		36.10	EUR	5.396	HR	30500	EXTR2	MMACH
Byproduct Premix 3		3,732.15	EUR	3,780	LB	N100 BP-PREMIX-3		
Raw Material US - Resin 1		5,003.78	EUR	1,417.500	LB	N100 RM-US-1		
Raw Material US - Resin 3		8,278.20	EUR	1,890	LB	N100 RM-US-3		
Raw Material US - Resin 5		8,197.88	EUR	2,362.500	LB	N100 RM-US-5		
Byproduct 3		727.65-	EUR	945-	LB	N100 IM-BP-3		
Byproduct 2		1,617.00-	EUR	2,100-	LB	N100 IM-BP-2		

Material: FM-US-2 — Fin.Mtl US-2, MouldA, 4.5mm

Plant: N100

Costing Data | Dates | Qty Struct. | Valuation | History | Costs

Costs Based On: 1 Costing Lot Size — 10,000 PAA

Cost Component View	Total Costs	Fixed Costs	Variable Costs	Currency
Cost of Goods Manufactured	43,595.64	6,688.42	36,907.22	EUR
Cost of Goods Sold	43,595.64	6,688.42	36,907.22	EUR
Sales and Administration Costs	0.00	0.00	0.00	EUR
Inventory (Commercial)	43,595.64	6,688.42	36,907.22	EUR
Inventory (Tax-Based)	43,595.64	6,688.42	36,907.22	EUR

1 Cost of Goods Ma

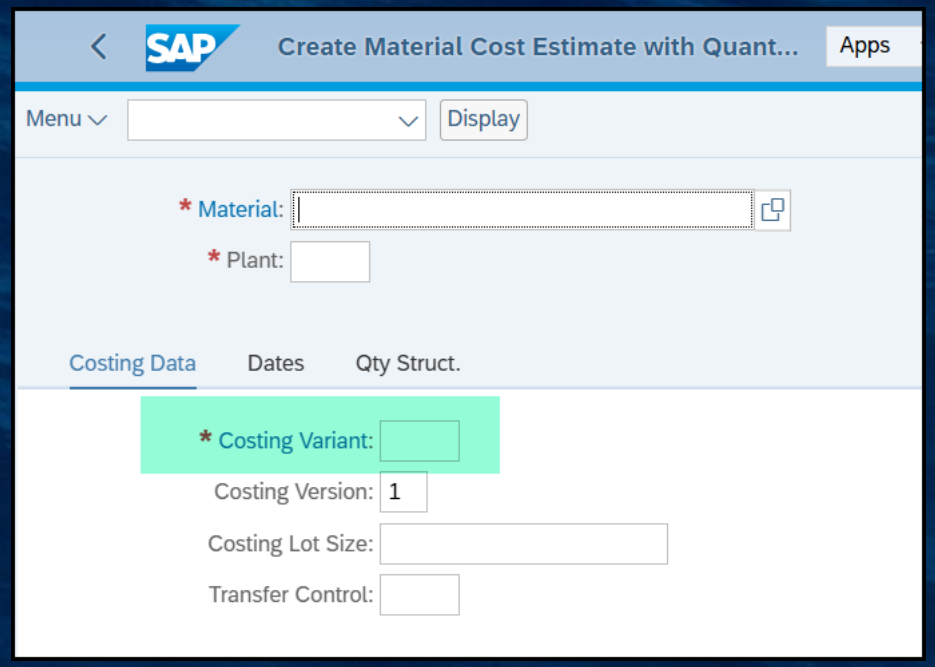
Cost Components in Company Code Currency

CC...	Name of Cost Comp.	Overall	Fixed	Variable	Crcy
101	Direct Material	33,218.85		33,218.85	EUR
102	Credits (Co/By-Pr)Cr	2,991.45-		2,991.45-	EUR
103	Third Party				EUR
104	Freight & Land. Cost				EUR
109	Material Overhead				EUR
201	Personnel time	6,106.97		6,106.97	EUR
202	Machine time	6,914.05	6,341.20	572.85	EUR
203	Set-Up time				EUR
209	Production Overhead	347.22	347.22		EUR
301	Subcontracting				EUR
		43,595.64	**6,688.42**	**36,907.22**	**EUR**

Demo

- Material FM-US-2, plant N100
  - Accounting views
  - Costing views
  - Current Standard Cost Estimate
    - Integration points

Create Material Cost Estimates : CK11N



Manage Costing Runs: F1865

Manage Costing Runs
Estimated Costs

1

In Preparation

SAP Manage Costing Runs - Estimated Costs | Apps | Search in: Apps

Standard*

Costing Run: | Costing Run Status: | Costing Variant: | Costing Run Date: | Controlling Area: A000 (Controlling Ar... | Go

Costing Runs – Estimated Costs (15)

Execute | Create | Copy | Edit | Analyze | Organizational Measure | Application Jobs | Delete

Costing Run	Description	Costing Run Date	Company Code	Costing Version	Costing Variant
CK40N	CK40N	09/09/2025	1710 (Company Code 1710)	1 (Mixed Costing)	PYC1 (Cost Estimate Standard)
PPC1	private costing run	08/22/2025	1710 (Company Code 1710)	1 (Mixed Costing)	PPC1 (Standard Cost Est. (Mat.))
N1002025	Test Costing Run for Startup	04/28/2025	1010 (Company Code 1010)	1 (Mixed Costing)	YPC1 (Standard Cost Est. (Mat.))
			mpany Code 1010)	1 (Mixed Costing)	PPC1 (Standard Cost Est. (Mat.))

Create New Costing Run

Basic Data

Costing Run:*
Costing Variant:*
Costing Date From: MM/dd/yyyy
Costing Run Date:* MM/dd/yyyy
Costing Version:* 1
Costing Date To: MM/dd/yyyy
Description:
Controlling Area:* A000
Qty Structure Date: MM/dd/yyyy
Company Code:
Valuation Date: MM/dd/yyyy
Transfer Control:

Recurrence

Frequency:
- Once
- Monthly
- Yearly

Pause Exec. After:
Start Date:

Edit Costing Run :CK40N

Edit Costing Run

Apps | Search in: Apps

Menu | Create Costing Run | Create with Reference | Display <-> Change | Refresh

Costing Run: N1002025

Description: Test Costing Run for Startup

Costing Run Date: 04/28/2025

General Data

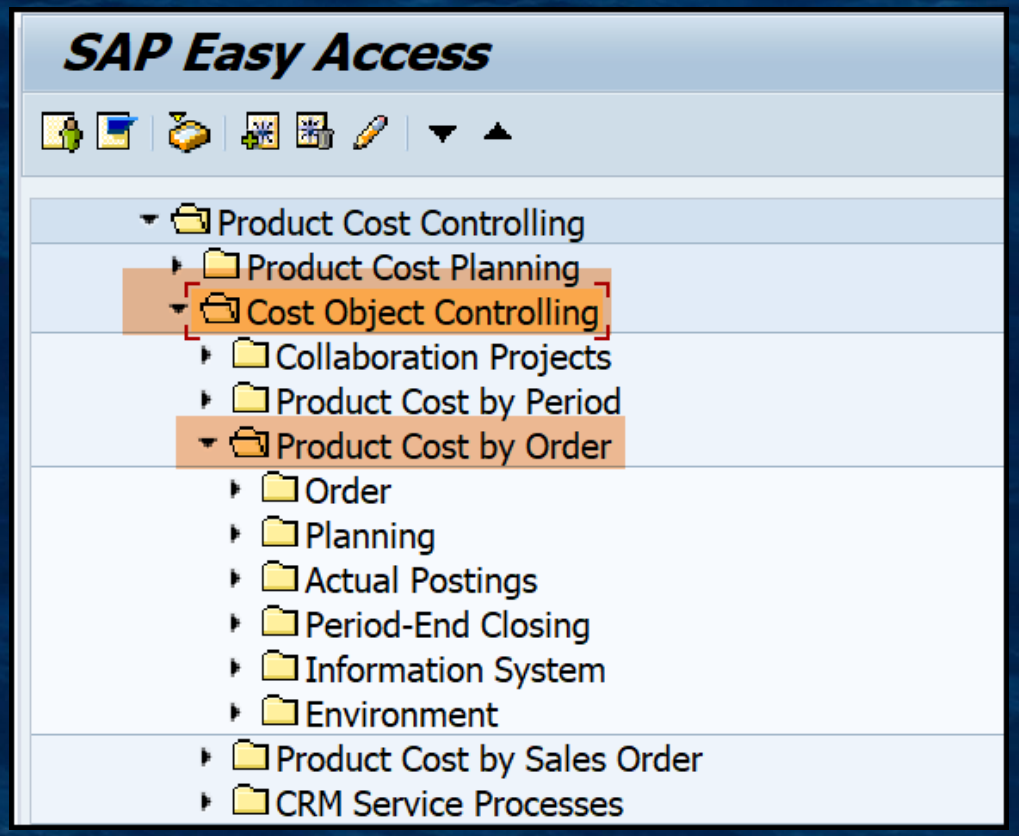
Process

Flow Step	Authorization	Parameter	Execute	Log	Status	No. Mats.	With Errors	Still Open
Selection						31	0	
Costing						31	0	0
Analysis								
Marking						31	0	0
Release						31	0	0

Make-to-Stock with Order Costing

The Execution

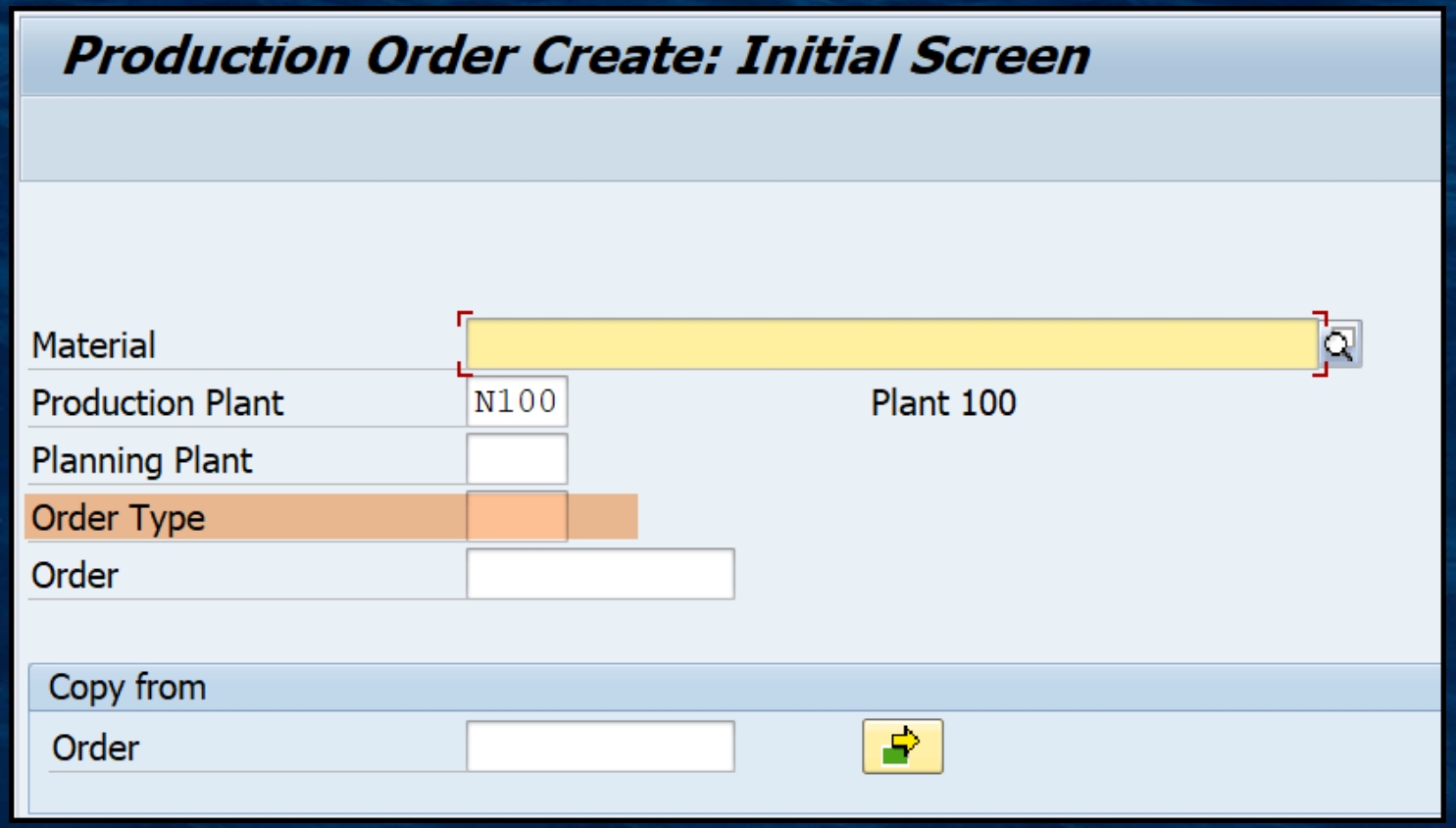
Cost Object Controlling : GUI Menu



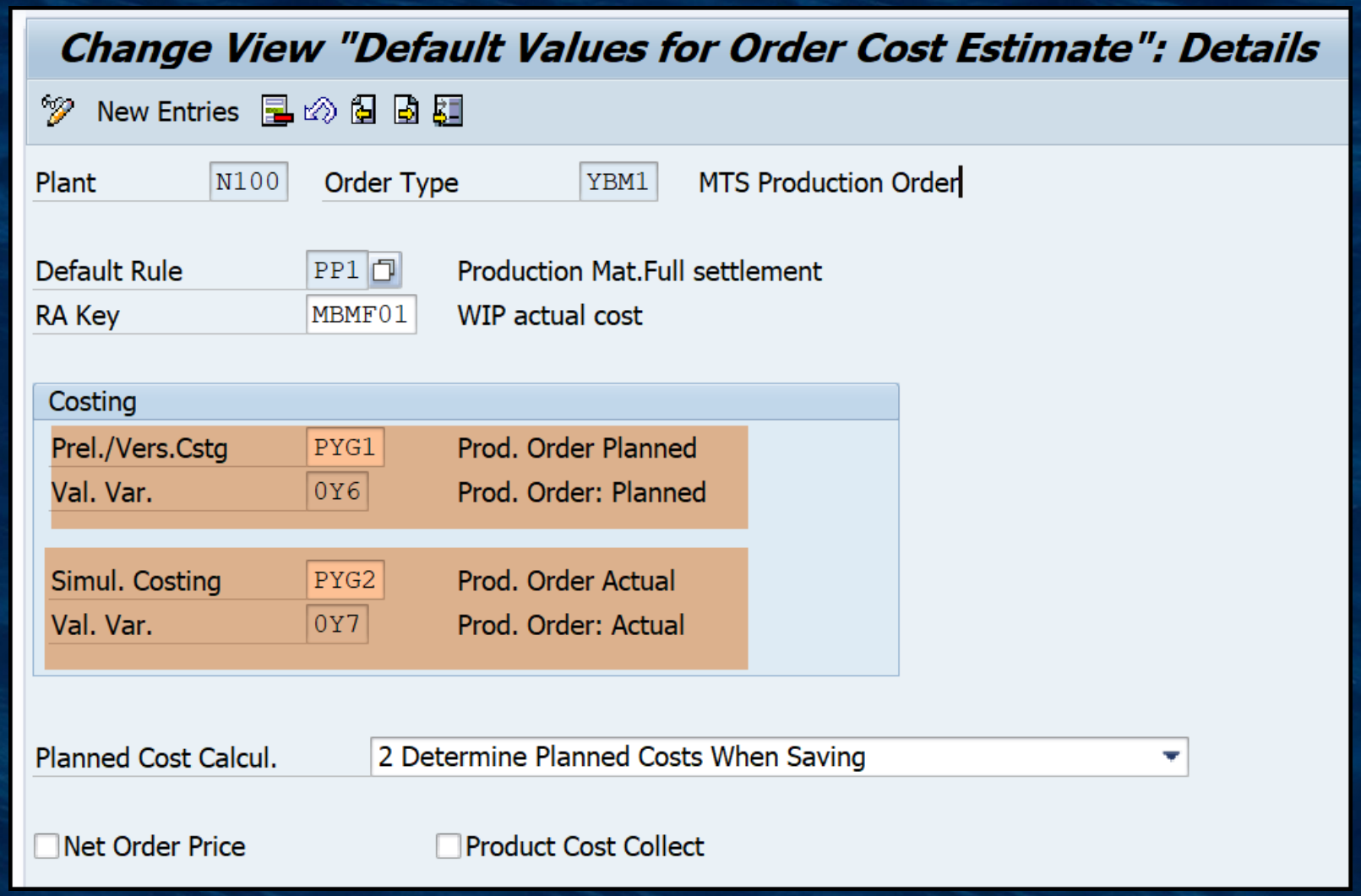
Available cost objects:

- Cost by period: product cost collector
- Cost by order: production/process order, CO order
- Cost by sales order: sales document item

Order Type – required field at object creation



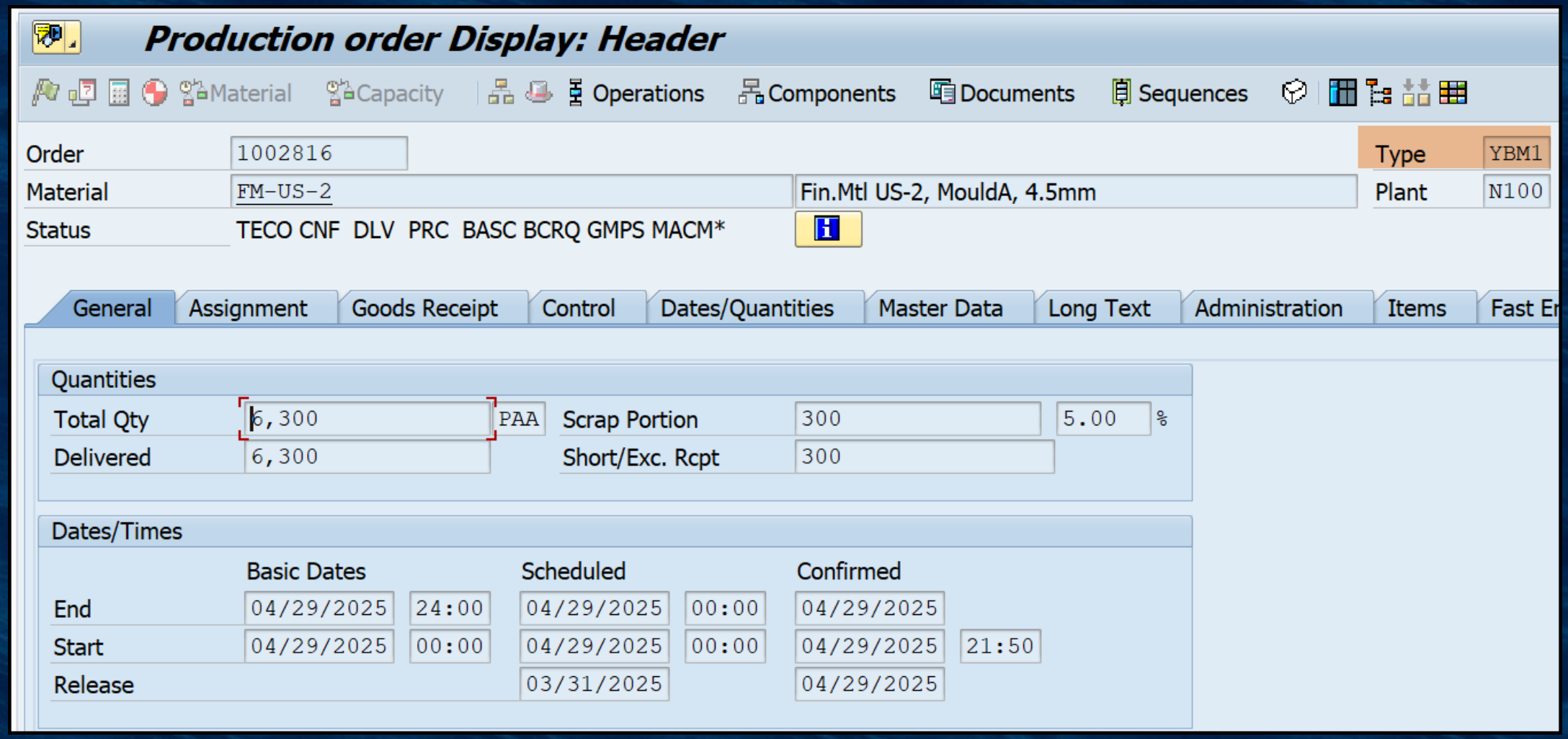
Order Type : Cost Accounting Relevant Values



Two costing variants:

- **Order plan**
- **Order actual**

Order header CO03



Order Control

General | Assignment | Goods Receipt | Control | Dates/Quantities | Master Data | Long Text | A

Order

Reference Order		Del. Flag	☐
Reserv./PReq	3 Immediately		

Costing

PlnCstgVar	PYG1	ActCstgVar	PYG2		
Costing Sheet		Overhead key			
RA Key	MBMF01	Variance Key	000001	Event-Based Posting	☐
PlannedCostCalc	2 Determine Planned Costs When Saving				
Prod. Process	100029156	Rest(Production)			

Scheduling

Calc.Cap.Reqs.	☑	Exact breaks	☐	Automatically	☑

Order Settlement Rule

Display Settlement Rule: Overview

Settlement variances

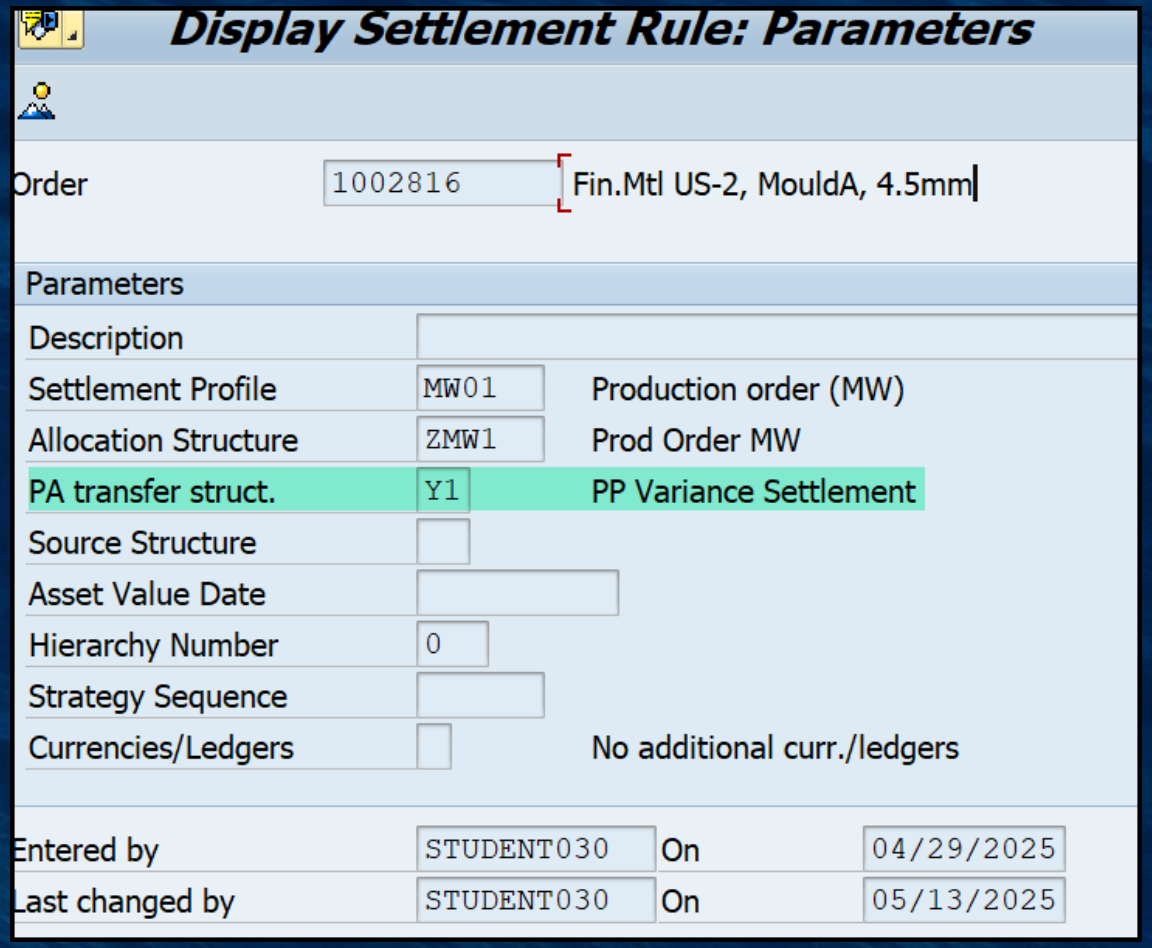
Order 1002816 Fin.Mtl US-2, MouldA, 4.5mm

Actual settlement

Distribution rules

Cat	Settlement Receiver	Receiver Short Text	%	Equivalence ...	Set...	No.	Ma...	St...	Fro...	From ...	To P...	To Fis...	First Used	Last Used
MAT	FM-US-2	Fin.Mtl US-2, MouldA, 4.5...	100.00	0	FUL	1			0		0		004/2025	004/2025

Bonus: integration with Profitability Analysis



Display Settlement Rule: Parameters

Order 1002816 Fin.Mtl US-2, MouldA, 4.5mm

Parameters

Description		
Settlement Profile	MW01	Production order (MW)
Allocation Structure	ZMW1	Prod Order MW
PA transfer struct.	Y1	PP Variance Settlement
Source Structure		
Asset Value Date		
Hierarchy Number	0	
Strategy Sequence		
Currencies/Ledgers		No additional curr./ledgers

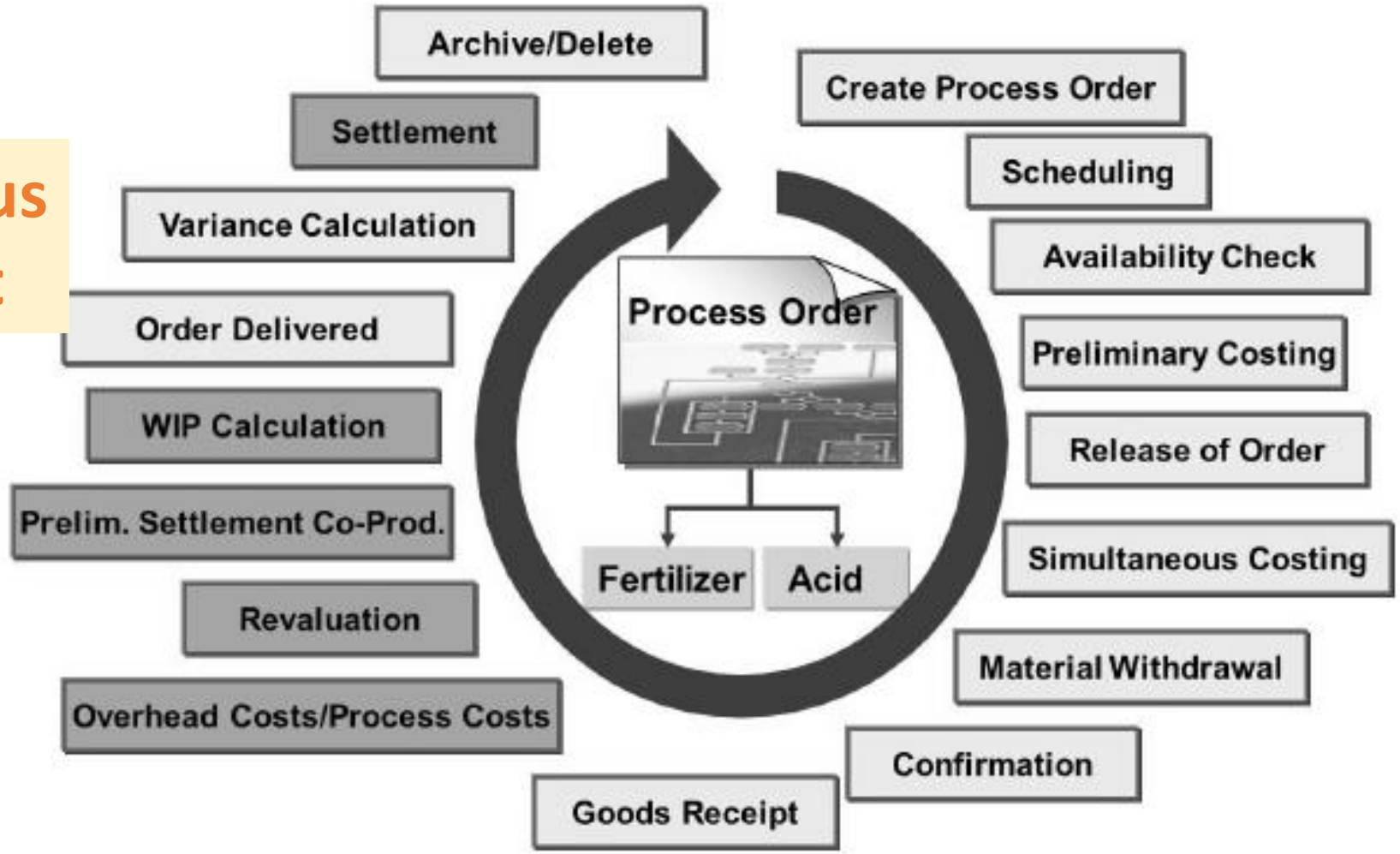
Entered by	STUDENT030	On	04/29/2025
Last changed by	STUDENT030	On	05/13/2025

In ERP, the PA transfer structure is the cost-based CO-PA integration point.

In S/4 Margin Analysis, the price difference splitting profile is the integration point.

Order lifecycle example

Order status dependent



Variance Category

Variance Calculation – Variance Categories

Variances on the Input Side

Scrap
Variance between the target scrap quantity and the actual scrap quantity

Input Price
Variance between planned price and actual price of resources

Input Quantity
Variance between planned input quantity and actual input quantity of resources

Resource Usage
Variance caused by use of unplanned materials and/or internal or external activities

Remaining Variance
Overhead
Variances that cannot be assigned to any other variance category on the input side

Variances on the Output Side

Mixed Price
Variance between actual credit at standard price and target credit for procurement alternative

Lot Size
Lot
Variance due to different lot sizes in cost comparison, based on fixed costs

Output Prc.
Variance between planned credit and actual credit (such as changed MAP)

Remaining Variance
Rounding differences
Variances that cannot be assigned to any other variance category

Target cost versions

Version 0 posts to FICO at settlement

Target Cost Version	Calculation of Target Costs		Control Costs: Comp. of Target Costs with	Control Costs: WIP	Control Costs: Scrap	Variance Input Side	Variance Output Side
0	Actual quantity	Std. cost est. material	Actual Costs	✓	✓	✓	✓
1	Actual quantity	Prelim. cost est. order*	Act. costs	✓	✓	✓	⊖
2	Plan order quantity	Std. cost est. material	Prelim. cost est. Produc-tion order	⊖	⊖	✓	✓
3	Actual quantity	Alternative mat. cost est.	Actual costs	✓	✓	✓	✓

* Product cost collector or production order

Net Actual Costs = Actual Costs – WIP – Scrap

Plan Category in S/4

Change View "Maintenance View for Category": Overview

New Entries

Maintenance View for Category

Plan Category	Medium description	Application Type	Usage	Usage Descript...	Exchan...	In
PLANORD01	Order Plan / Preliminary Cost	2 Production Cost Controlli...	0	No specific usage	P	
PLANORD02	Material Cost Estimate (Inventory View)	2 Production Cost Controlli...	0	No specific usage	P	
PLANORD03	Sales Order Cost Est. (Inventory View)	2 Production Cost Controlli...	0	No specific usage	P	
PLN	Plan	0 Periodic Planning and Con...	0	No specific usage	P	
PMORDER01	Plant Maintenance Order Estimated Cost	5 Maintenance Order	0	No specific usage	P	
PMORDER02	Plant Maintenance Order Planned Cost	5 Maintenance Order	0	No specific usage	P	

PLANORD1 = target cost version 1

PLANORD2 = target cost version 0

Now stored in ACDOCP, see Fiori apps :
Production Cost Analysis
Analyze Costs by Work Center/Operation

Variance Calculation: Initial Screen

Order

Parameters

Period	7
Fiscal Year	2026
All Tgt Cost Vsns	000,001
Selected Target Cost Vsns	001

Processing options

Test Run	☑
Detail list	☐

List Edit Goto Views Settings System Help

- Layout
- Columns
- Versions
  - Target Cost Version...
  - Results Analysis Version..
- Specify Totals Drilldown

Cost Trend

Order	1002816 FM-US-2
Order Type	YBM1 MTS Production Order
Plant	N100 Plant 100

Order Selection

Define Exception... Classification... Extracts...

Plant			
Material		to	
Order Type			
Order		to	
External order no.		to	
Description		to	
Order category		to	

Results Analysis Data for Determination of Key Figures

From Period	1	1900
To Period	8	2026
Valuation View		
Target Cost Version	0	
RA Version	0	

Analyze Order : KKBC_ORD Target vs Actual (Target cost version 0)

Target/Actual - Comparison with aty

Order 1002816 FM-US-2
Order Type YBM1 MTS Production Order
Plant N100 Plant 100
Material FM-US-2 Fin.Mtl US-2, MouldA, 4.5mm

Planned Quantity 6,000 PAAPair
Actual Quantity 6,300 PAAPair

Transaction	Cost Ele...	Cost Element (Text)	Origin	Target Qty	Total Tgt	Actual Qty	Ttl actual csts	Variance	T/A Q v...	T/I var(...	Crcy
Goods Issues	543000...	Inventory Change - Semi Finished goods	N100/IM-US-4	5,953.500	16,626.82	5,481	15,307.23	1,319.59-	472.500-	7.94-	EUR
	543000...	Inventory Change - Semi Finished goods	N100/IM-US-3	5,292	10,324.96	4,662	9,095.80	1,229.16-	630-	11.90-	EUR
	551000...	Adjustment Plant Activity Production O...	N100/IM-BP-2	1,323-	1,018.71-	0	0.00	1,018.71	1,323	100.00-	EUR
Goods Issues					**25,933.07**		**24,403.03**	**1,530.04-**			**EUR**
Confirmations	943510...	Labor Hours (MW)	30501/MLABOR	19.404	1,072.33	23.091	993.64	78.69-	3.687	7.34-	EUR
	943520...	MachineHours (MW)	30501/MMACH	3.234	21.66	3.849	2.91	18.75-	0.615	86.57-	EUR
	943530...	Overhead Hours (MW)	30501/MOHEAD	3.234	438.22	3.849	175.68	262.54-	0.615	59.91-	EUR
Confirmations					**1,532.21**		**1,172.23**	**359.98-**			**EUR**
Goods Receipt	551000...	Adjustment Plant Activity Production O...	N100/FM-US-2	6,300-	27,465.25-	6,300-	27,465.25-	0.00	0		EUR
Goods Receipt					**27,465.25-**		**27,465.25-**	**0.00**			**EUR**
Settlement	551010...	Prod Order Settlement			0.00		1,889.99	1,889.99			EUR
Settlement					**0.00**		**1,889.99**	**1,889.99**			**EUR**
					0.03		**0.00**	**0.03-**			**EUR**

Analyze Order : KKBC_ORD Plan vs Actual (Target cost version 1)

Cost Trend

Order 1002816 FM-US-2
Order Type YBM1 MTS Production Order
Plant N100 Plant 100
Material FM-US-2 Fin.Mtl US-2, MouldA, 4.5mm

Planned Quantity 6,000 PAAPair
Actual Quantity 6,300 PAAPair

Transaction	Origin	Origin (Text)	Tot. plan costs	Ttl actual csts	Variance	P/A var(%)	Currency
Goods Issues	N100/IM-US-4	Intermediate Material US - Sheet 4	15,307.23	15,307.23	0.00		EUR
	N100/IM-US-3	Intermediate Material US - Sheet 3	9,095.80	9,095.80	0.00		EUR
	N100/IM-BP-2	Byproduct 2	727.65-	0.00	727.65	100.00-	EUR
Goods Issues			**23,675.38**	**24,403.03**	**727.65**		**EUR**
Confirmations	30501/MLABOR	Form (MW) / Labor (MW)	1,276.08	993.64	282.44-	22.13-	EUR
	30501/MMACH	Form (MW) / Machine (MW)	25.78	2.91	22.87-	88.71-	EUR
	30501/MOHEAD	Form (MW) / Overhead (MW)	521.56	175.68	345.88-	66.32-	EUR
Confirmations			**1,823.42**	**1,172.23**	**651.19-**		**EUR**
Goods Receipt	N100/FM-US-2	Fin.Mtl US-2, MouldA, 4.5mm	26,157.38-	27,465.25-	1,307.87-	5.00	EUR
Goods Receipt			**26,157.38-**	**27,465.25-**	**1,307.87-**		**EUR**
Settlement		(without origin)	0.00	1,889.99	1,889.99		EUR
Settlement			**0.00**	**1,889.99**	**1,889.99**		**EUR**
			658.58-	**0.00**	**658.58**		**EUR**

Demo

- Production order 1002816, material FM-US-2, plant N100
  - CO03
  - KKBC_ORD
    - Version 0
    - Version 1
  - Settlement

Material Ledger

Closing the Loop

Position at month end

Display Line Items in General Ledger

Apps | Search in: Apps

MW_1010*

Filtered By (5): Ledger, Company Code, Status, Posting Date, Profit Center

Line Items (1,020) MW_1010_noMLnobal*

Status	Company Code	G/L Account	Journal E...	J.	Posting ...	Amount in Company Cod...	Profit
G/L Account: 12100000 - Receivables Domestic						52,500.00 EUR	
G/L Account: 13100000 - Inventory - Raw Material						-607,862.65 EUR	
G/L Account: 13200000 - Inventory - Work In Progress						132,925.19 EUR	
G/L Account: 13300000 - Inventory - Semi Finished Goods						541,318.10 EUR	
G/L Account: 13400000 - Inventory - Finished Goods						173,748.17 EUR	
G/L Account: 21725000 - Accrued Expenses–Goods & Services						-249,798.00 EUR	
G/L Account: 24098600 - Other Reserves						-164,080.59 EUR	
G/L Account: 39912000 - Inventory - Initial Entry SF & Finish Gds Balances						0.00 EUR	
G/L Account: 41000000 - Revenue Domestic - Product						-52,500.00 EUR	
G/L Account: 50301000 - COGS Direct Material						39,157.12 EUR	
G/L Account: 50304000 - COGS Personnel Time						6,260.37 EUR	
G/L Account: 50305000 - COGS Machine Time						7,116.24 EUR	
G/L Account: 50307000 - COGS Production Overhead						358.19 EUR	
G/L Account: 50308000 - COGS Credits (Co/By-Pr)						-2,991.45 EUR	
G/L Account: 51100000 - Consumption - Raw Material						599,954.30 EUR	
G/L Account: 52001000 - Loss Inventory Variance (Raw & Trade)						7,908.75 EUR	
G/L Account: 52041000 - Loss Price Variance (PRD)						372,881.00 EUR	

- How is COGS valuated?
- How is ending inventory valuated?
- Where are purchase and production variances?

Position at month end after material ledger actual cost settlement

Display Line Items in General Ledger | Apps | Search in: Apps

MW_1010*

Filtered By (5): Ledger, Company Code, Status, Posting Date, Profit Center

Line Items (1,215) MW_1010_noMLnobal*

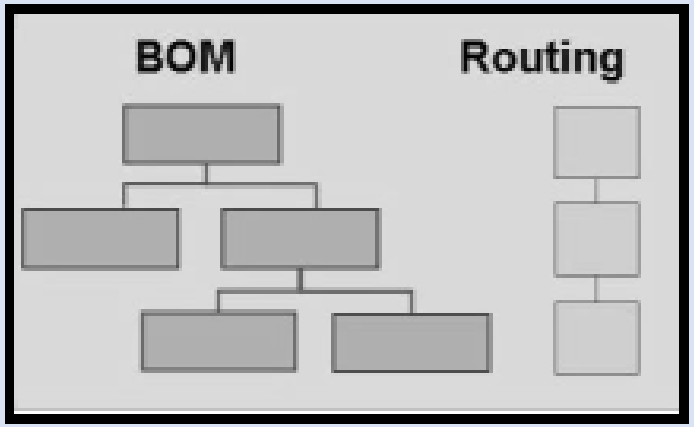
Status	Company Code	G/L Account	Journal E...	Jo...	Posting ...	Amount in Company Cod...		Profit
G/L Account: 12100000 - Receivables Domestic (Receiva...						52,500.00	EUR	
G/L Account: 13100000 - Inventory - Raw Material nvento...						-495,767.85	EUR	
G/L Account: 13200000 - Inventory - Work In Progress nto...						139,892.35	EUR	
G/L Account: 13300000 - Inventory - Semi Finished Goods						611,150.68	EUR	
G/L Account: 13400000 - Inventory - Finished Goods ento...						156,478.43	EUR	
G/L Account: 21725000 - Accrued Expenses–Goods & Services						-249,798.00	EUR	
G/L Account: 24098600 - Other Reserves 98600 (Other R...						-164,080.59	EUR	
G/L Account: 39912000 - Inventory - Initial Entry SF & Finish Gds Balances						0.00	EUR	
G/L Account: 41000000 - Revenue Domestic - Product nu...						-52,500.00	EUR	
G/L Account: 50301000 - COGS Direct Material (COGS ...						45,573.16	EUR	
G/L Account: 50304000 - COGS Personnel Time (COGS ...						5,498.95	EUR	
G/L Account: 50305000 - COGS Machine Time (COGS ...						5,813.54	EUR	
G/L Account: 50307000 - COGS Production Overhead S ...						378.70	EUR	
G/L Account: 50308000 - COGS Credits (Co/By-Pr) OGS ...						0.00	EUR	
G/L Account: 51100000 - Consumption - Raw Material su...						599,954.30	EUR	
G/L Account: 52001000 - Loss Inventory Variance (Raw & Trade)						7,908.75	EUR	
G/L Account: 52041000 - Loss Price Variance (PRD) ss Pri...						372,881.00	EUR	
						0.00	**EUR**	

- What changed?
- Why?

-607,862.65	EUR
132,925.19	EUR
541,318.10	EUR
173,748.17	EUR

39,157.12	EUR
6,260.37	EUR
7,116.24	EUR
358.19	EUR
-2,991.45	EUR

Product Cost Planning



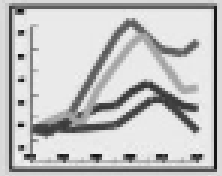
Material Prices
Activity Prices
Process Prices
Overhead Costs

Cost Object Controlling

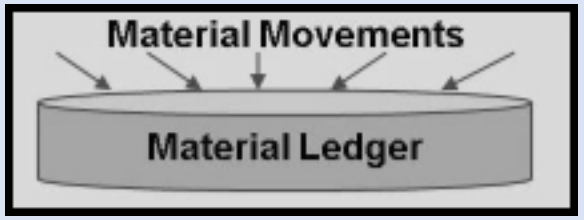
Plan Costs, Actual Costs

Order	
Material	EUR
Labor	EUR
Overhead	EUR
Process	EUR
Total	...

Work in Process
Scrap
Variances
Settlement



Material Ledger



Value Structure

Cost Estimate:
Standard Costs

Material Settlement:
Actual Costs

Actual Costing Run: CKMLCP

Costing Cockpit: Actual Costing - Change...

Apps | Search in: Apps

Menu | Create | Copy | Display <-> Change | Collapse Screen to Minimum Size

* Costing run: N100-4 — N100 Costing Run Period 4

* Period: 4 2025

* Application: Actual Costing

General Data

Processing

Flow step	Authorizn	Locked	Parameters	Execute	Log	Mat Stat	Successful	Errors	Still open	Act S
Selection							31	0	0	
Preparation		✕					31	0	0	
Settlement		✕					31	0	0	
Post Closing		✕					31	0	0	
Mark Prices							0	0	0	

Material ledger actual cost settlement impact

Display Line Items in General Ledger | Apps | Search in: Apps

MW_1010*

Filtered By (5): Ledger, Company Code, Status, Posting Date, Profit Center

Line Items (195) MW_1010_noMLnobal*

Status	Company Code	G/L Account	Journal E...	J.	Posting ...	Amount in Company Cod...		Pro
G/L Account: 13100000 - Inventory - Raw Material						112,094.80	EUR	
G/L Account: 13200000 - Inventory - Work In Progress						6,967.16	EUR	
G/L Account: 13300000 - Inventory - Semi Finished Goods						69,832.58	EUR	
G/L Account: 13400000 - Inventory - Finished Goods						-17,269.74	EUR	
G/L Account: 50301000 - COGS Direct Material						6,416.04	EUR	
G/L Account: 50304000 - COGS Personnel Time						-761.42	EUR	
G/L Account: 50305000 - COGS Machine Time						-1,302.70	EUR	
G/L Account: 50307000 - COGS Production Overhead						20.51	EUR	
G/L Account: 50308000 - COGS Credits (Co/By-Pr)						2,991.45	EUR	
G/L Account: 52043000 - Loss Price Differences (PRY)						118,851.24	EUR	
G/L Account: 52543000 - Gain Price Differences (PRY)						-297,987.36	EUR	
G/L Account: 52546000 - Consumption Valuation (COC)						147.04	EUR	
G/L Account: 54083000 - Inventory Change - Cost of own Goods sold w/C.Elem						0.00	EUR	
						-0.40	**EUR**	

- Periodic Unit Price was calculated
- COGS adjusted
- Other consumption adjusted
- Ending inventory adjusted

Periodic Unit Price

Preliminary valuation of the cumulative inventory + cumulative variances

Cumulative Inventory Quantity

Prices

Standard Price	43,595.64	Price control	V
Periodic Unit Price	51,271.24	Price Determination	Single-/Multilevel
Future Price	0.00	Fut. Price From	
Price unit	10,000		

Messages | Object | Closing Document | Source Document | WIP | Manage Stock Cover. | CCS

Category	Trns Qty	ValQtyUnit	PrelimVal	PriceDiff	ExRateDiff	Actual Val	Price
Beginning Inventory	0	PAA	0.00	0.00	0.00	0.00	0.00
Receipts	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24
Production	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24
Cumulative Inventory	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24

$62,341.76 + $10,976.12 / (14,300/10000) PAA = $ 51,271.24 per 10,000

Material Price Analysis CKM3N

Material Price Analysis for Costing Run N100-4

Costing Cockpit Set Costing Run

Material: FM-US-2 Fin.Mtl US-2, MouldA, 4.5mm

Plant: N100 Plant 100

Valuation Type:

Sales Order Stock/Project Stock

Period/Year: 4 2025 Period Status Closing Entries Complet Detail on Settlem

Curr./Valuation: Company Code Currency EUR

Value: Actual Value Level + Lower Level Fixed + Variable Display All Cost

View: PS Price Determination Structure

Prices

Messages | Object | Closing Document | Source Document | WIP | Manage Stock Cover. | CCS

Category	Trns Qty	ValQtyUnit	PrelimVal	PriceDiff	ExRat...	Actual Val	Price
Beginning Inventory	0	PAA	0.00	0.00	0.00	0.00	0.00
Receipts	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24
Production	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24
Cumulative Inventory	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24
Consumption	10,000	PAA	43,595.64	7,675.60	0.00	51,271.24	51,271.24
Sales Order	10,000	PAA	43,595.64	7,675.60	0.00	51,271.24	51,271.24
Ending Inventory	4,300	PAA	18,746.12	3,300.52	0.00	22,046.64	51,271.26

ML Settlement FM-US-2

Display Line Items in General Ledger

Apps

Search in: Apps

MW_1010

Ledger:*	Company Code:	G/L Account:	Status:
0L (Leading Ledger (do...	1010 (Compa...		All Items

Line Items (16) MW_1010_noMLnobal*

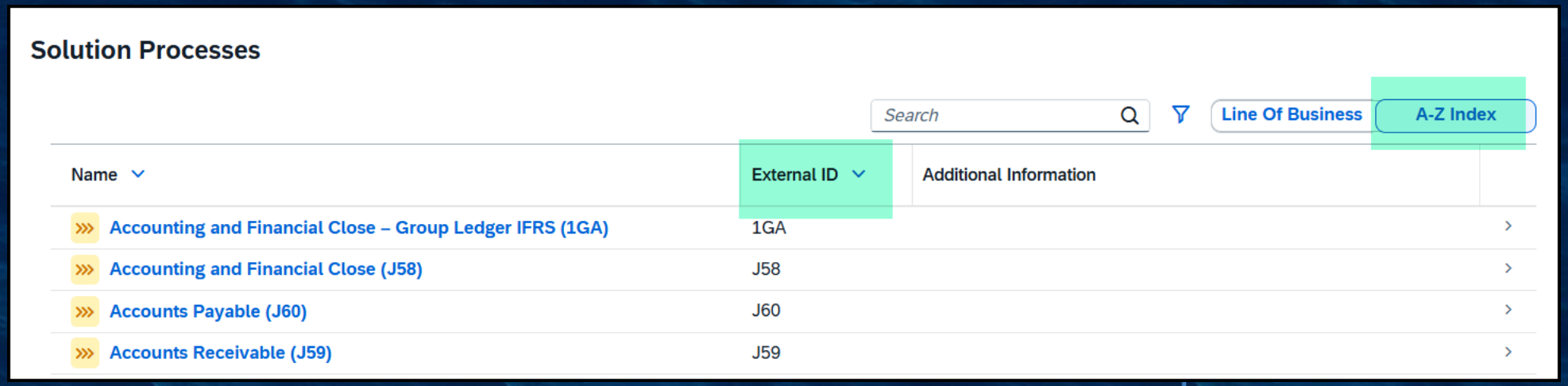
npany Code	G/L Account	Journal E...	J.	Posting ...	Amount in Company Cod...	
G/L Account: 13400000 - Inventory - Finished Goods					3,300.52	EUR
G/L Account: 50301000 - COGS Direct Material					6,887.33	EUR
G/L Account: 50304000 - COGS Personnel Time					-769.12	EUR
G/L Account: 50305000 - COGS Machine Time					-1,385.57	EUR
G/L Account: 50307000 - COGS Production Overhead					-48.49	EUR
G/L Account: 50308000 - COGS Credits (Co/By-Pr)					2,991.45	EUR
G/L Account: 52043000 - Loss Price Differences (PRY)					27,512.94	EUR
G/L Account: 52543000 - Gain Price Differences (PRY)					-21,952.24	EUR
G/L Account: 54083000 - Inventory Change - Cost of own Goods sold w/C.Elem					0.00	EUR
					16,536.82	**EUR**

Demo

- Display GL Line Items
- Material Price Analysis, FM-US-2, N100

Resources : Best Practices

- Actual Costing 33Q
- Margin Analysis J55
- Overhead Cost Accounting J54
- Standard Cost Calculation BEG
- Period End Closing BEI
- Event Based Posting 3FO



Solution Processes

Search | Line Of Business | A-Z Index

Name	External ID	Additional Information
Accounting and Financial Close – Group Ledger IFRS (1GA)	1GA	
Accounting and Financial Close (J58)	J58	
Accounts Payable (J60)	J60	
Accounts Receivable (J59)	J59	

Resources : Espresso Tutorials

ESPRESSO TUTORIALS

Export

Showing 1 to 24 of 51 results

42:50 Beginner

Release: Jun 7, 2026

Introduction to Financial Planning and Analysis in SAP S/4HANA by Profit Center

Marjorie Wright

36:49 Beginner

Release: Nov 13, 2025

Evolution of SAP Controlling in S/4HANA

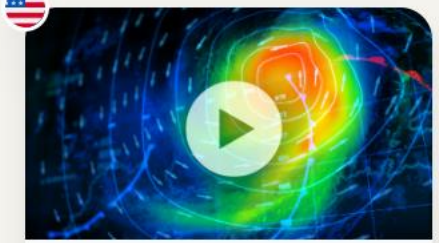
Ashish Sampat Tom King

39:39 Beginner

Release: Oct 21, 2025

SAP Actual Costing... Is it really that complicated?

Jerson Hurtado Alejandra Gonzalez



53:16 Beginner

Release: Oct 15, 2025

Predictive Accouting: Driver-Based Budgeting and Rolling Financial Forecasts

Gary Cokins

Resources : SAP Press

Rheinwerk Publishing | SAP PRESS

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Questions & Answers

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LinkedIn: https://www.linkedin.com/company/simply-fi-co/

feedback@erpcorp.com

Simply
FI-CO

Appendix

Material Master Costing 1 view

Display Material FM-US-2 (Finished Product FERT)

Additional Data | Org. Levels

Accounting 2 | Costing 1 | Costing 2 | Plant stock | Stor. loc. stck | WM Execution | W..

Material	FM-US-2	
Descr.	Fin.Mtl US-2, MouldA, 4.5mm	
Plant	N100	Plant 100

General Data

Base Unit of Measure	PAA	Pair
Do Not Cost	☐	
With Qty Structure	☑	
Material origin	☑	
Origin Group		
Overhead Group		
Plant-Specific Mater		
Valid From		
Variance Key	000001	
Profit Center	301000	

Quantity structure data

Alternative BOM		BOM Usage	
Group		Group Counter	
Task List Type			
SpecProcurem Costing		Costing Lot Size	10,000
Co-product	☐		
Fxd Price	☐		
Version Indicator	☑		Versions
Production Version	COST		

Material Master Costing 2 view

Display Material FM-US-2 (Finished Product FERT)

Additional Data | Org. Levels

Costing 1 | Costing 2 | Plant stock | Stor. loc. stck | WM Execution | WM Packaging

Material	FM-US-2	
Descr.	Fin.Mtl US-2, MouldA, 4.5mm	
Plant	N100	Plant 100

Standard Cost Estimate

Cost Estimate	Future	Current	Previous
Period / Fiscal Year	0	4 2025	0
Planned Price	0.00	43,595.64	0.00
Standard price		43,595.64	

Planned prices

Planned price 1	0.00	Planned price date 1	
Planned price 2	0.00	Planned price date 2	
Planned price 3	0.00	Planned price date 3	

Valuation Data

Valuation Class	7920	Valuation Category	
VC: Sales order stk		Proj. stk val. class	
Price control	S	Current period	8 2026
Price unit	10,000	Currency	EUR
		Standard price	43,595.64

Material Master Accounting 1 view

Display Material FM-US-2 (Finished Product FERT)

Additional Data | Org. Levels

Quality management | Accounting 1 | Accounting 2 | Costing 1 | Costing 2 | Plant...

Material	FM-US-2
Descr.	Fin.Mtl US-2, MouldA, 4.5mm
Plant	N100 Plant 100

Period 008/2026 | Period 007/2026 | Period 012/2025 | Future Costing Run | Current C...

General Valuation Data

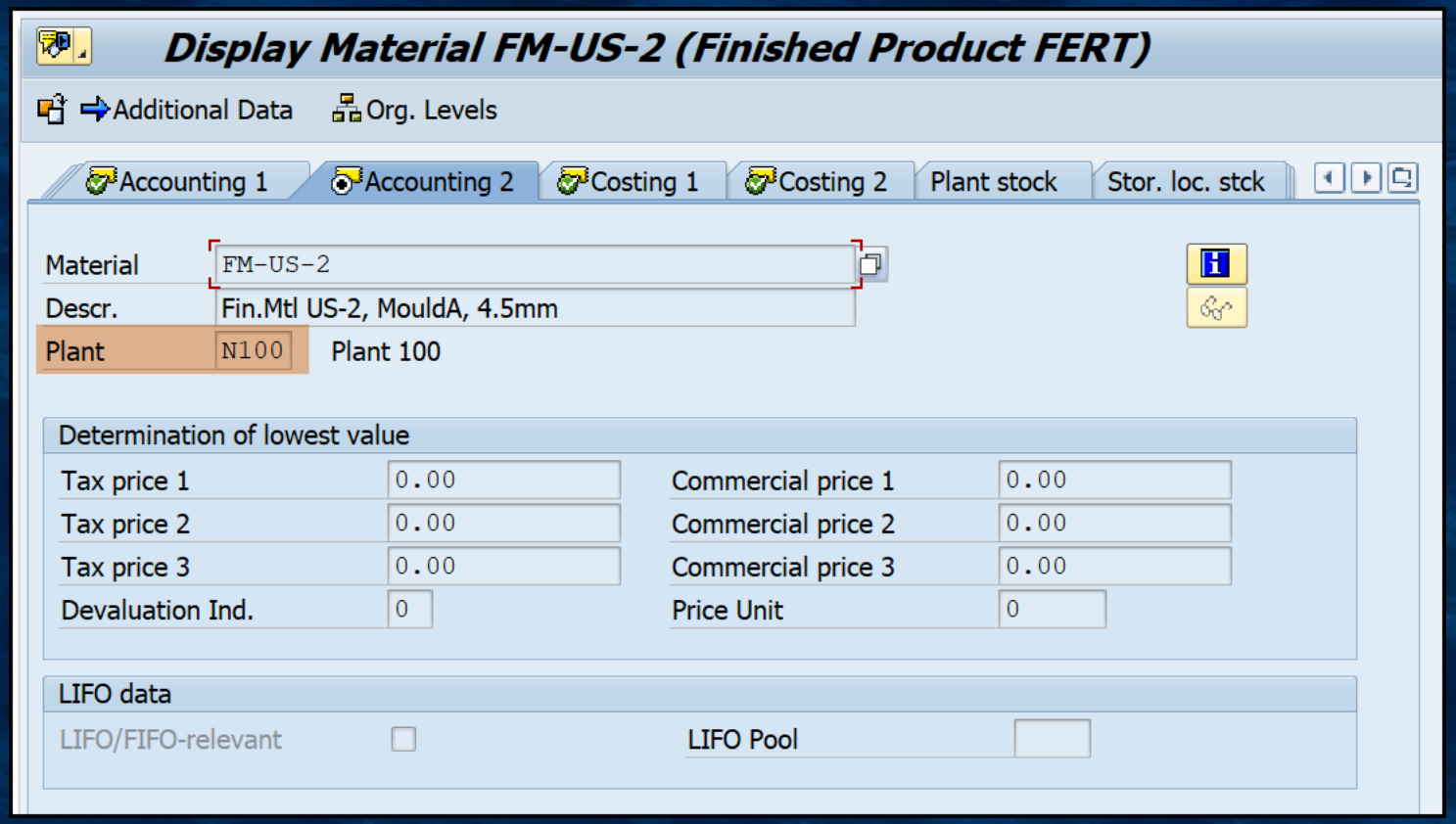
Total Stock	4,300		Base Unit	PA	
Division			Valuation Cat.		
Valuation Class	7920	VCl V		☐ Valuated UoM	
VC: Sale Ord. Stk				☑ ML Act.	
Project Stock VC				Price Determ.	3

Prices and Values

Currency Type	Company Code Currency	Group Currency
Ledger	0L	0L
Currency	Company Code Currency	Group Currency
Valuation View	Legal	Legal
Currency Key	EUR	USD
Standard Price	43,595.64	44,438.71
Price Unit	10,000	10,000
Price Control	S	S
Inventory Value	18,746.12	19,108.65
Future Price	0.00	0.00
Future Price From		
Previous Price	43,595.64	
Last Price Change	04/28/2025	

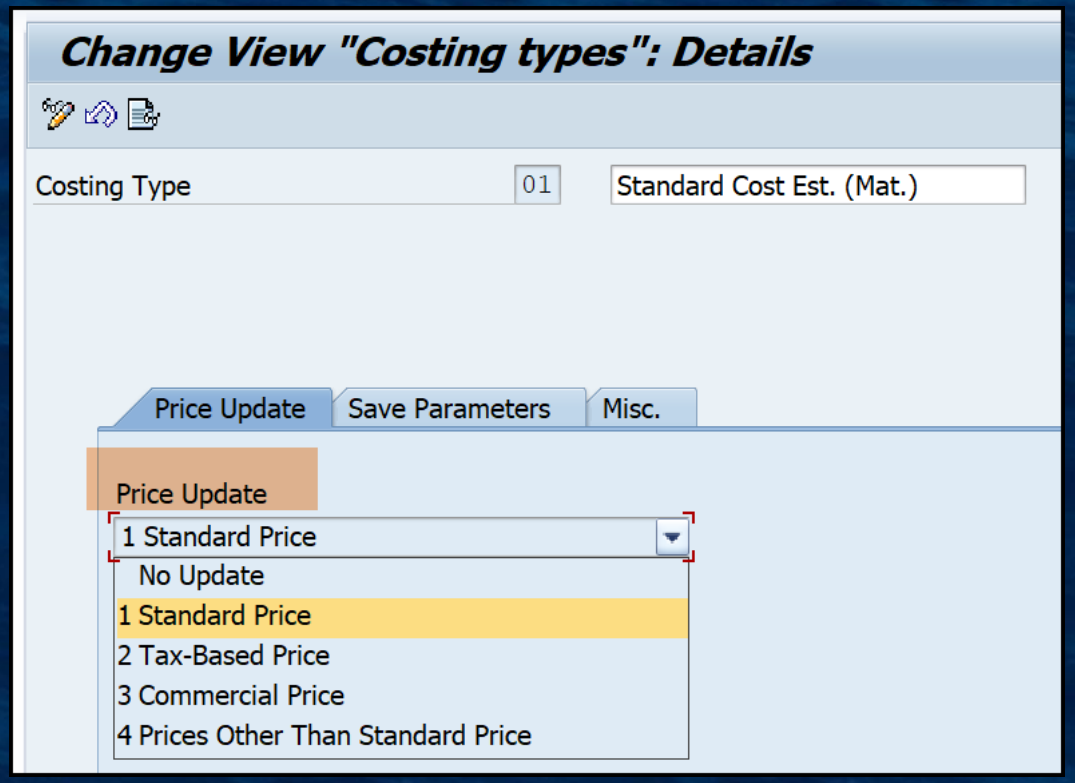
Cost Components

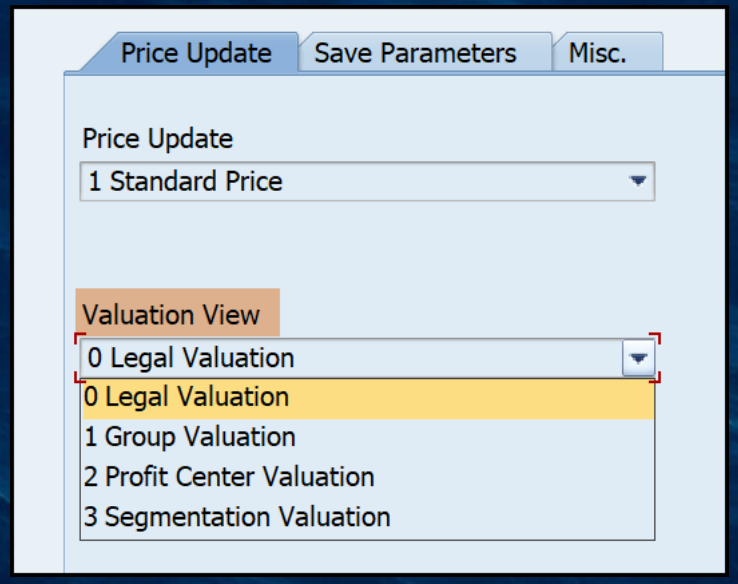
Material Master Accounting 2 view



Costing Type

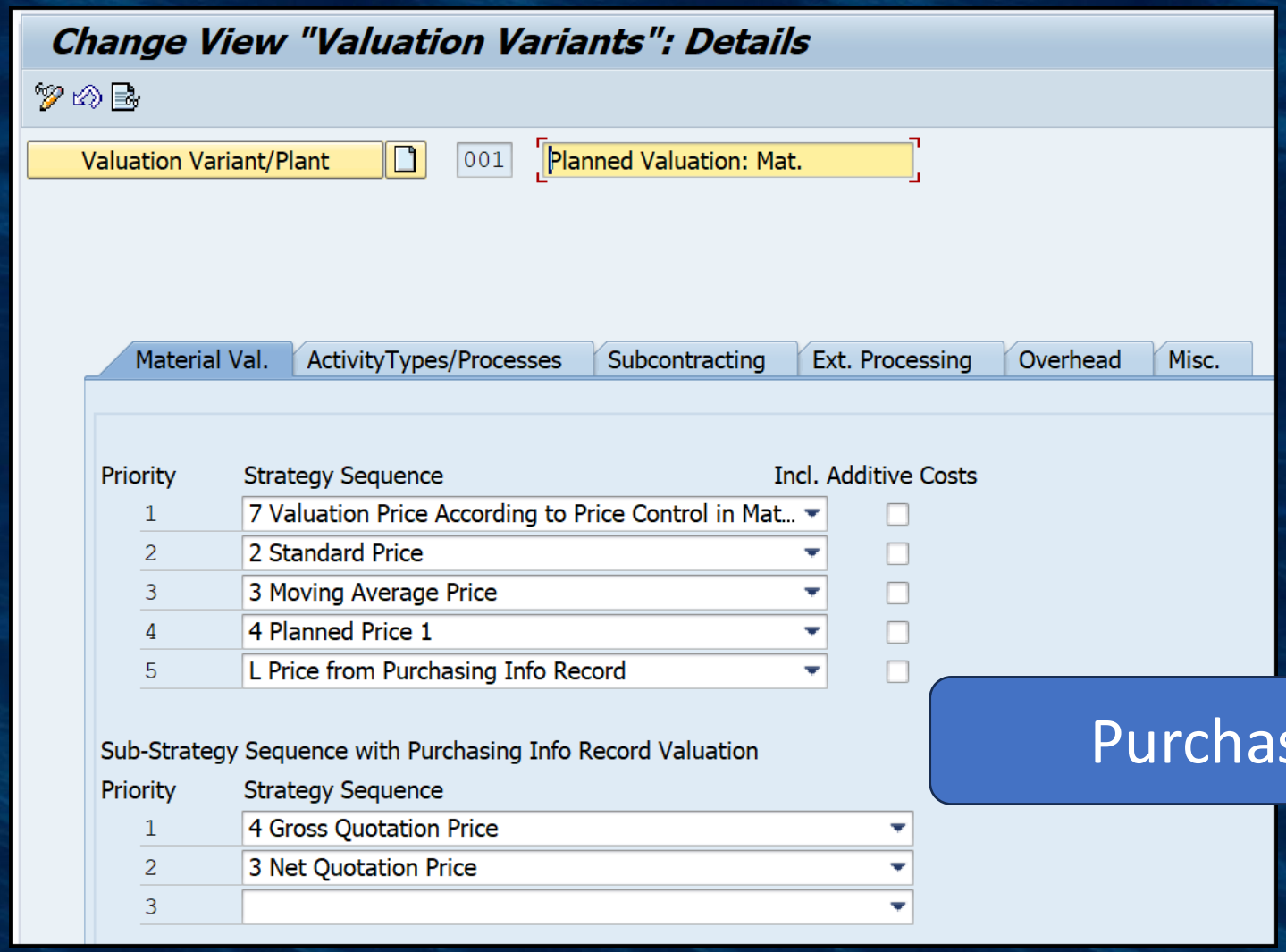
Costing type determines which field can be updated and by which valuation





Valuation Variant

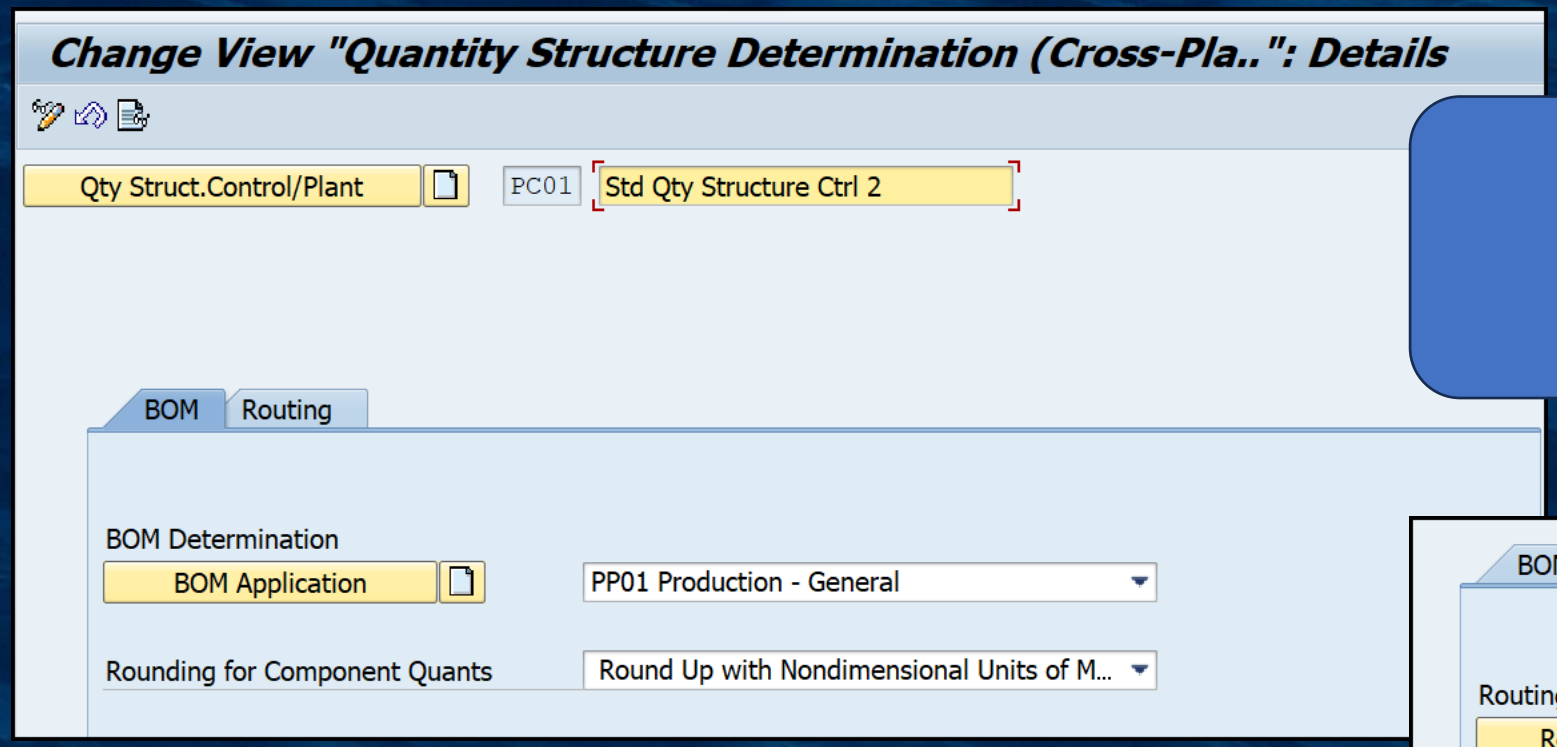
Valuation variant determines how components and activities are valuated



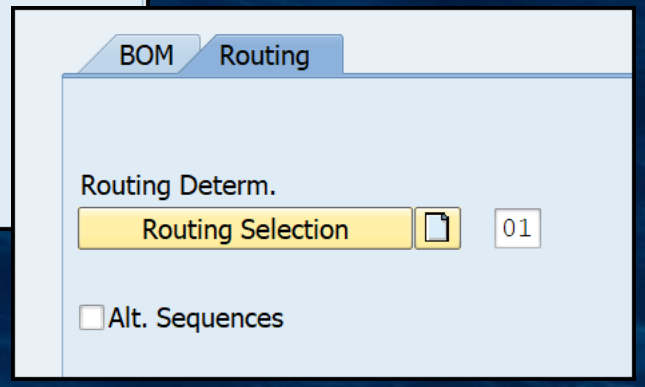
Purchasing

Quantity Structure Control

Quantity Structure Control determines how BOM/RTG are selected

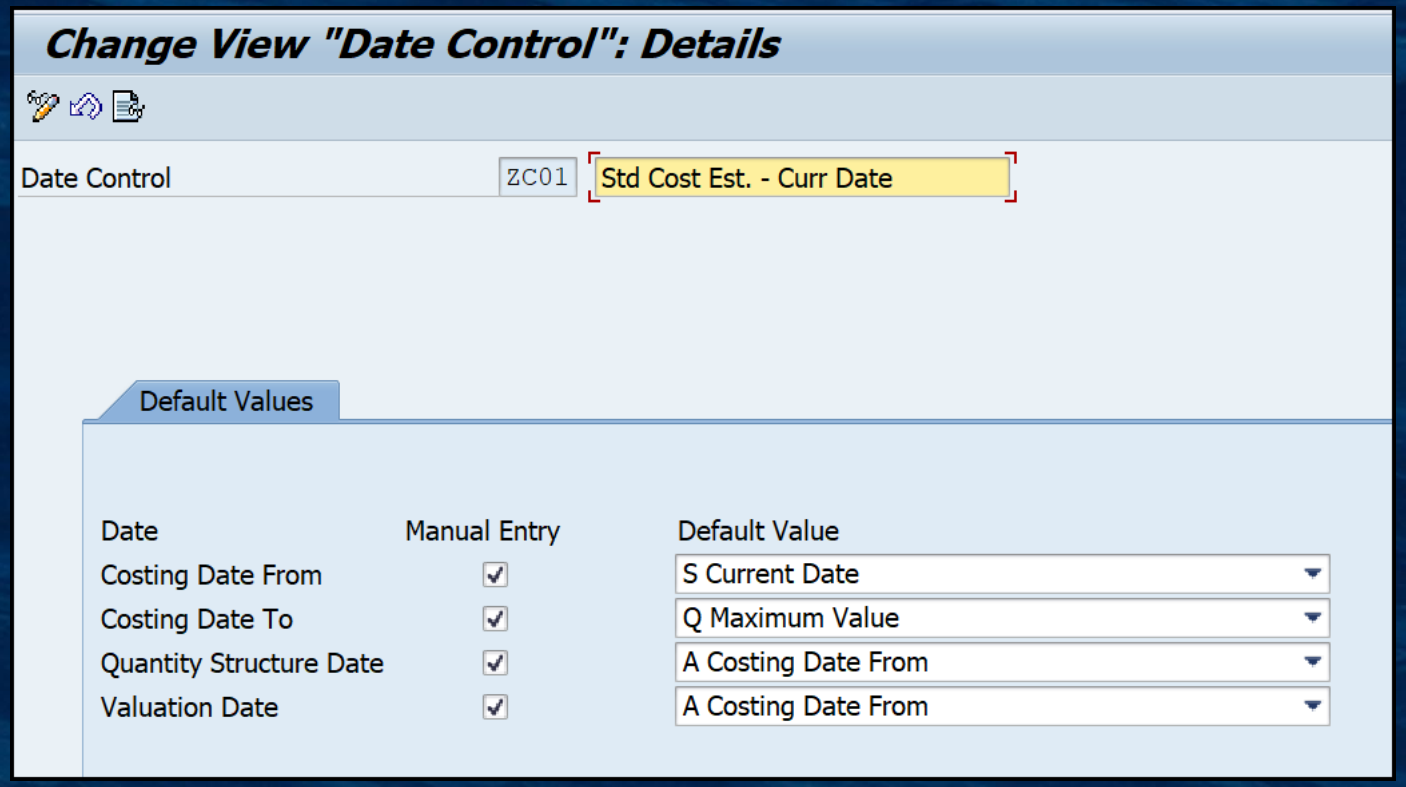


Production

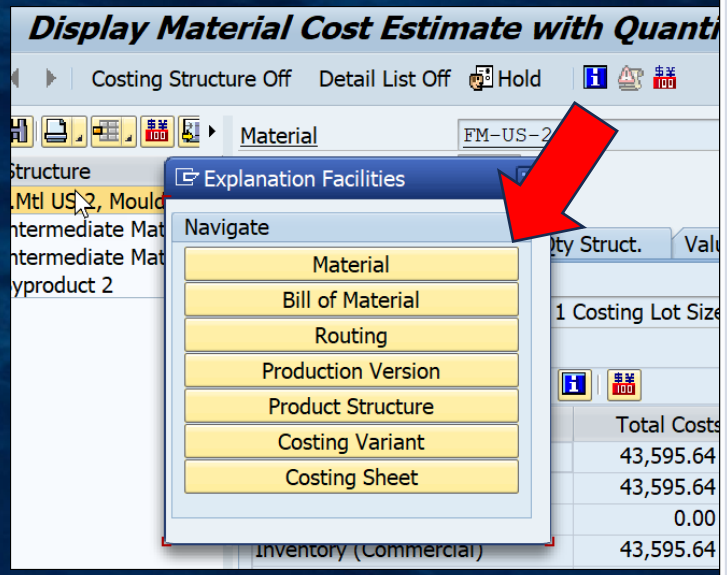


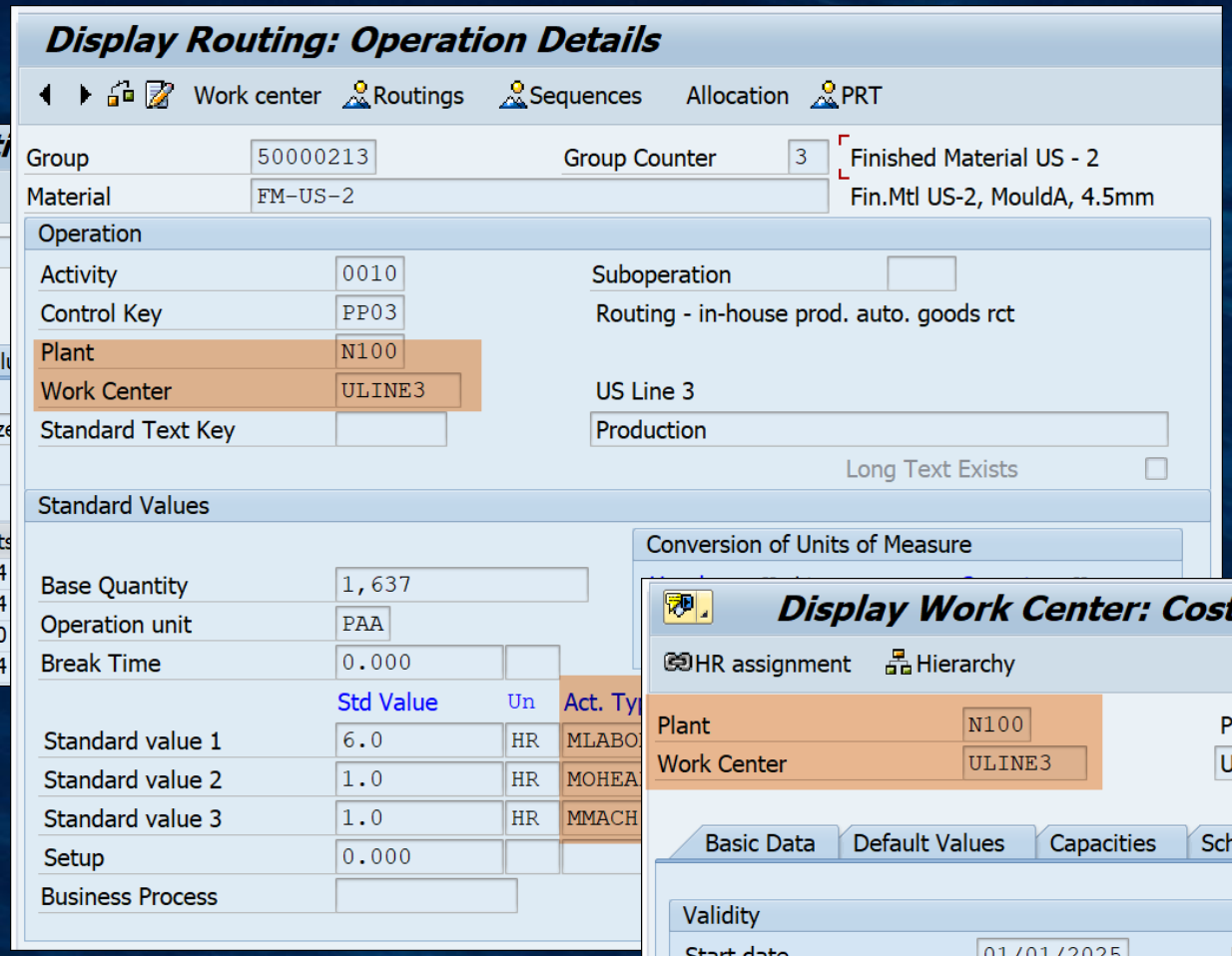
Date Control

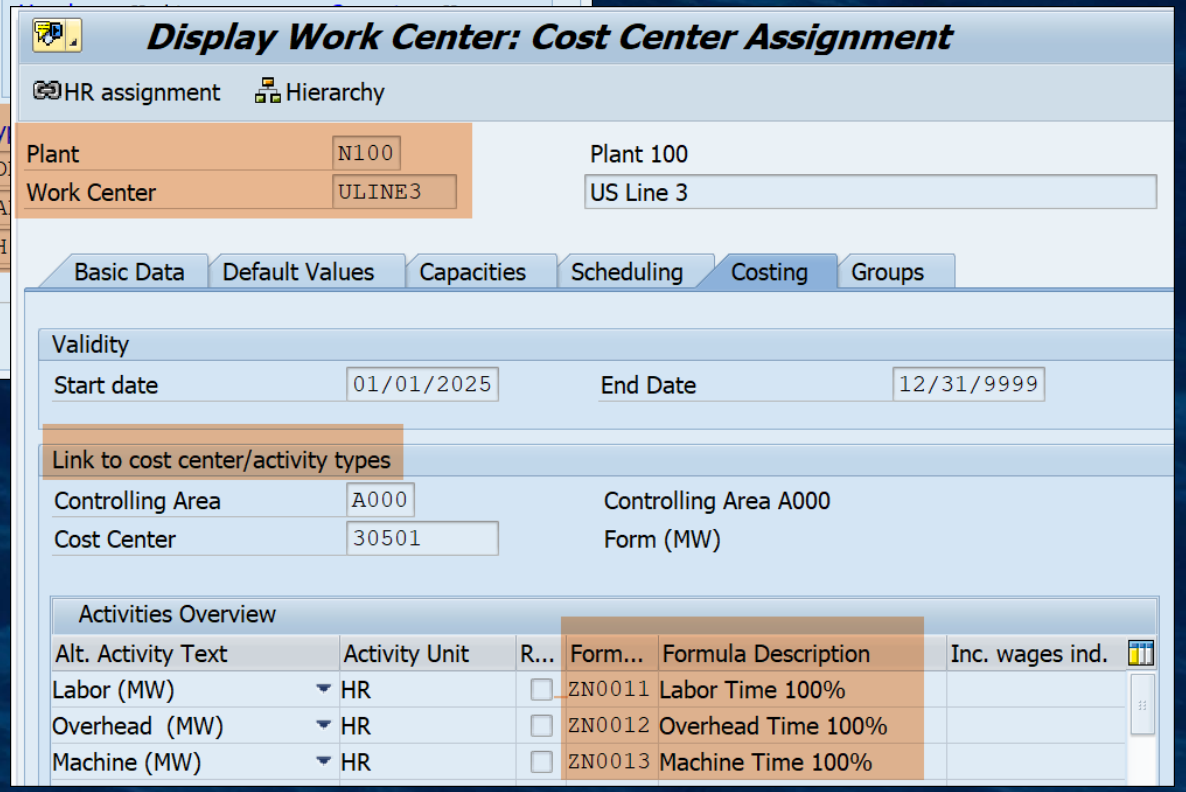
Date Control determines validity periods of cost estimate



Integration







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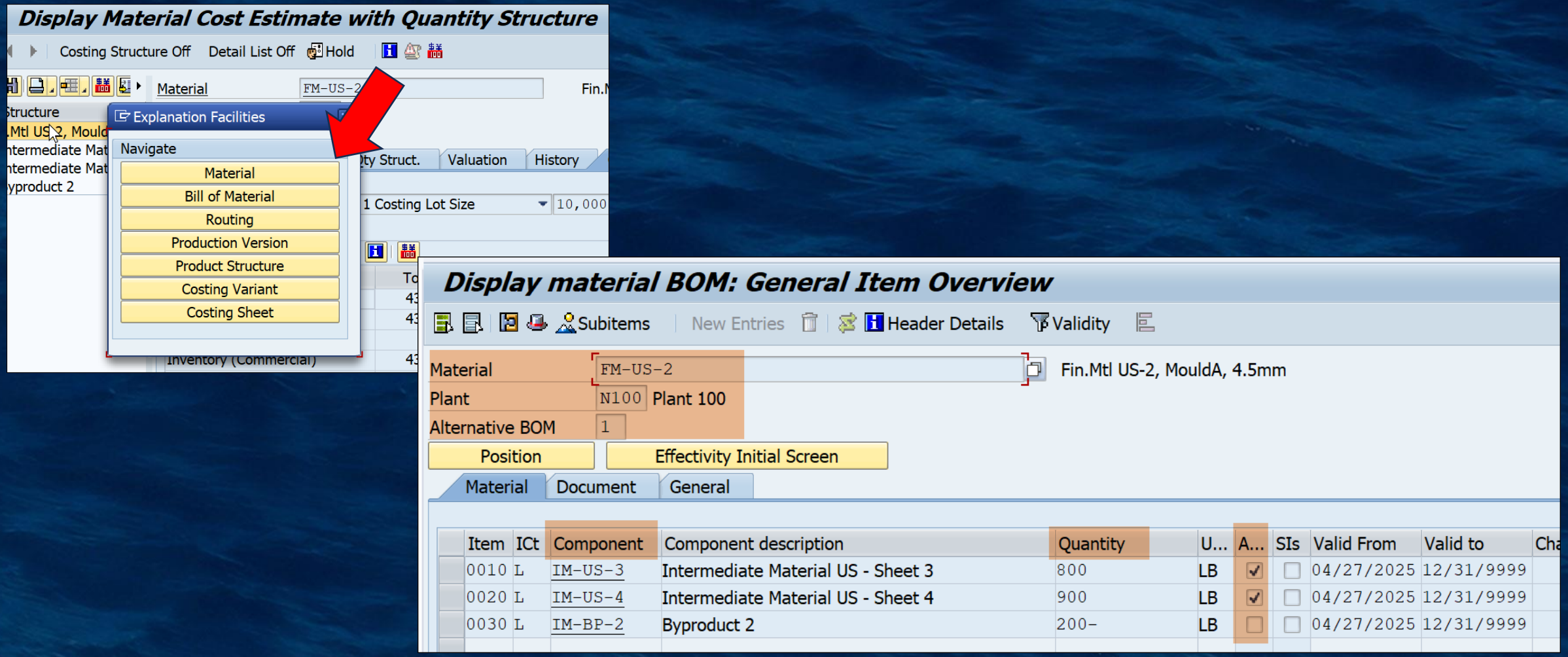
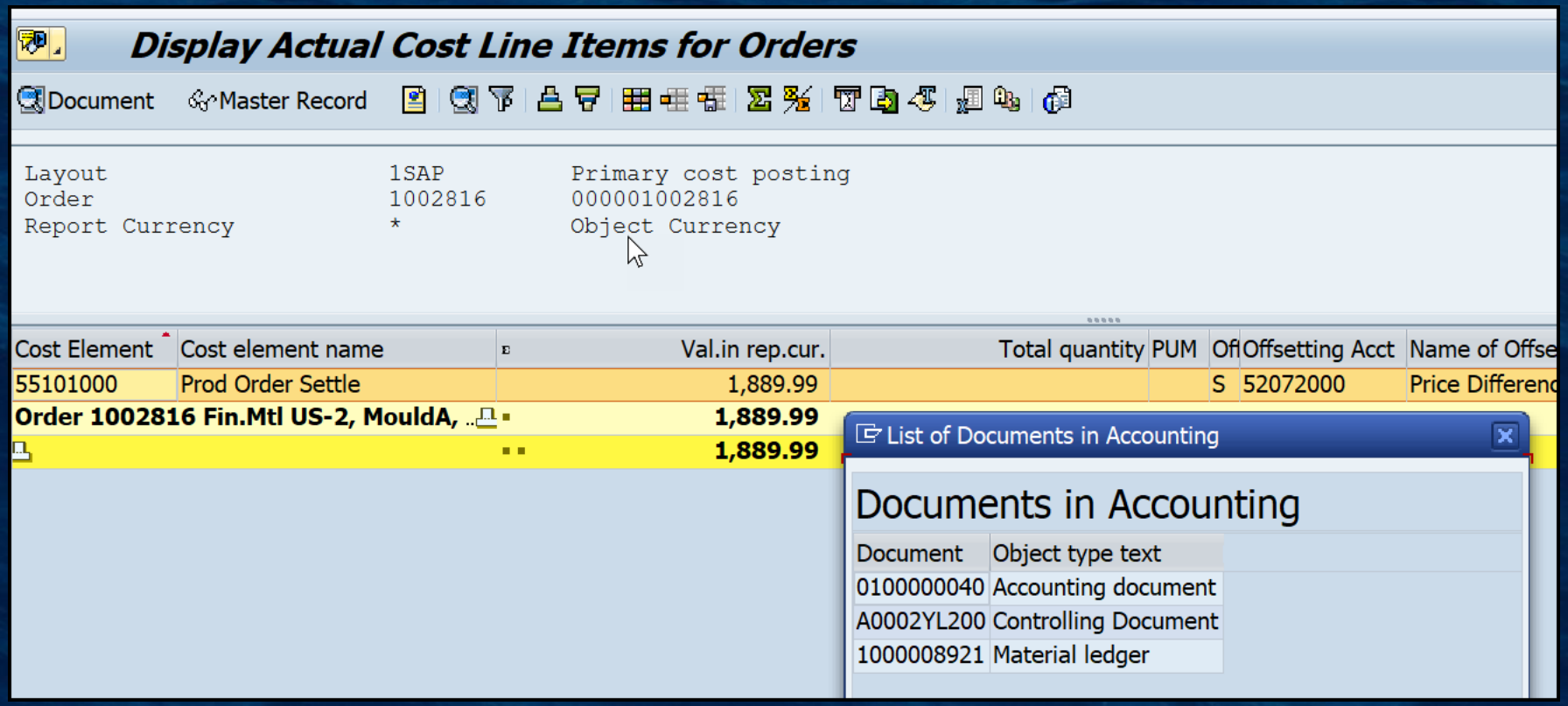
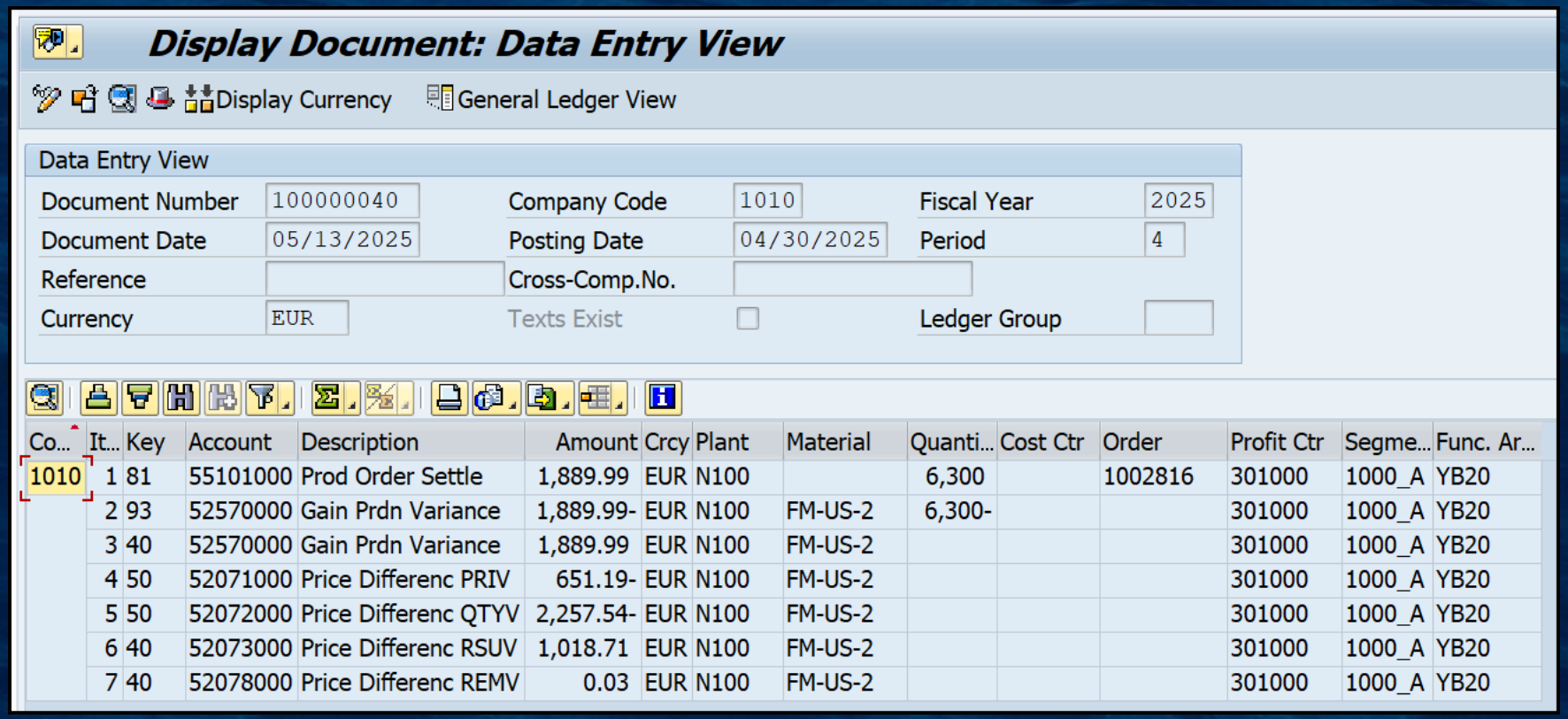


Order Settlement document



Price difference split settlement document



Display Document: Data Entry View

Display Currency | General Ledger View

Data Entry View

Document Number	100000040	Company Code	1010	Fiscal Year	2025
Document Date	05/13/2025	Posting Date	04/30/2025	Period	4
Reference		Cross-Comp.No.			
Currency	EUR	Texts Exist	☐	Ledger Group	

Co...	It...	Key	Account	Description	Amount	Crcy	Plant	Material	Quanti...	Cost Ctr	Order	Profit Ctr	Segme...	Func. Ar...
1010	1	81	55101000	Prod Order Settle	1,889.99	EUR	N100		6,300		1002816	301000	1000_A	YB20
	2	93	52570000	Gain Prdn Variance	1,889.99-	EUR	N100	FM-US-2	6,300-			301000	1000_A	YB20
	3	40	52570000	Gain Prdn Variance	1,889.99	EUR	N100	FM-US-2				301000	1000_A	YB20
	4	50	52071000	Price Differenc PRIV	651.19-	EUR	N100	FM-US-2				301000	1000_A	YB20
	5	50	52072000	Price Differenc QTYV	2,257.54-	EUR	N100	FM-US-2				301000	1000_A	YB20
	6	40	52073000	Price Differenc RSUV	1,018.71	EUR	N100	FM-US-2				301000	1000_A	YB20
	7	40	52078000	Price Differenc REMV	0.03	EUR	N100	FM-US-2				301000	1000_A	YB20