Deep dive into the "heart" of SAP Material Ledger in S/4HANA Controlling

PRESENTED BY:

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SAP 2026 | CONTROLLING FINANCIALS

Introduction

Transitioning to S/4HANA often feels like moving into a high-tech cockpit, but if the underlying data—like your CKM3 (Material Price Analysis)—isn't understood, all those real-time analytics are just noise.

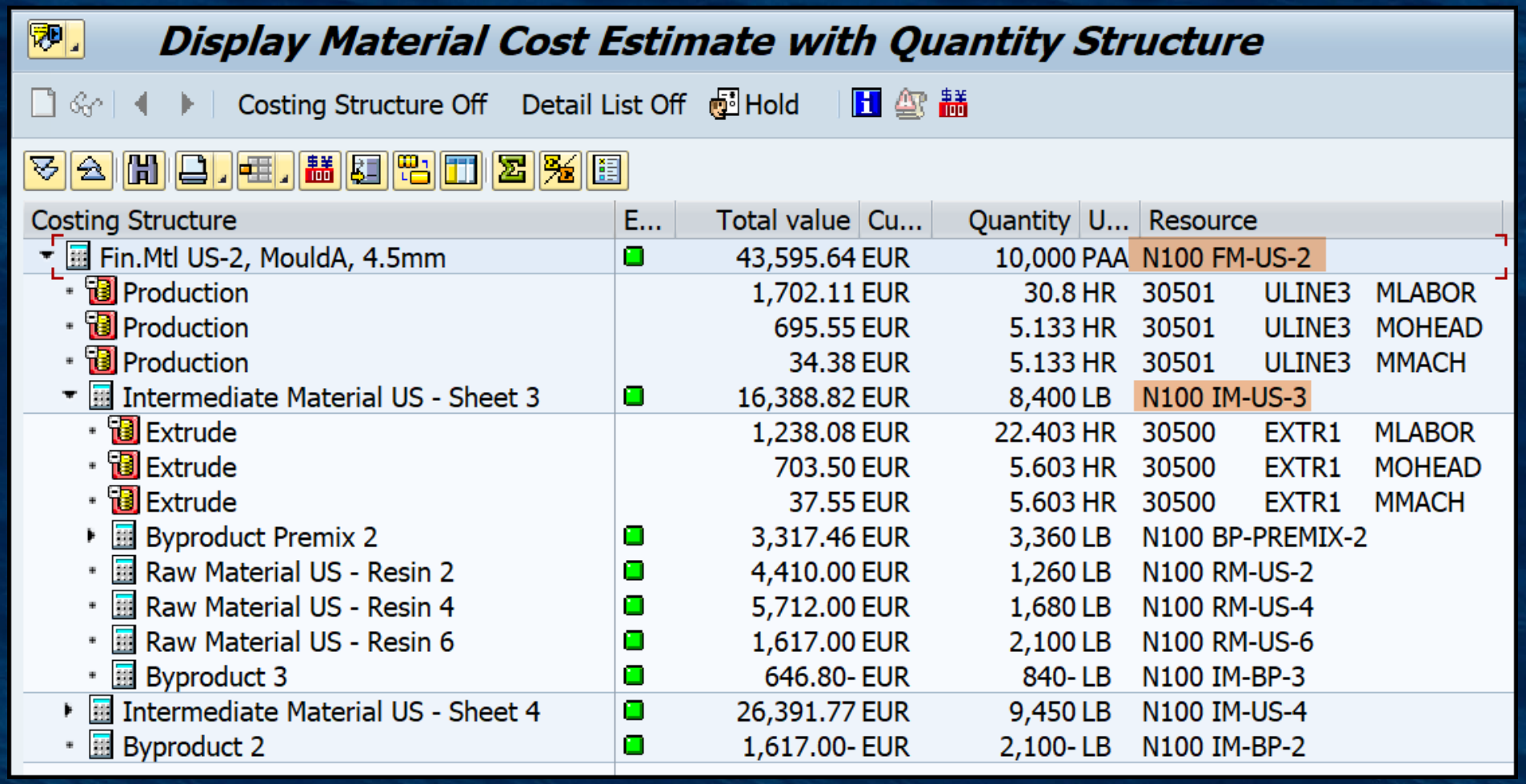
Material price analysis for actual costing involves evaluating the costs of raw materials, tracking price variances between actual and standard costs, and identifying price fluctuations due to currency or market changes. For each material/plant, we can track material costs through beginning inventory, receipts, consumption, and ending inventory with real time visibility.

Topics:

1. Material Price Analysis
2. Variance Analysis
3. Cost Drivers
4. Performance Tracking

SAP 2026 | CONTROLLING FINANCIALS

Data setup



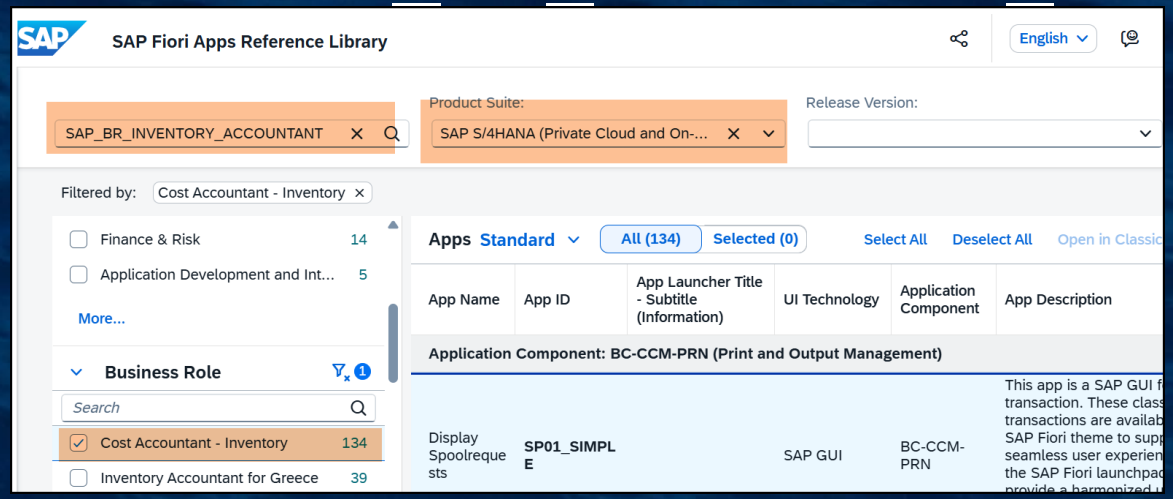
Display Material Cost Estimate with Quantity Structure

Costing Structure Off | Detail List Off | Hold

Costing Structure	E...	Total value	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 - Sheet 3		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 - Sheet 4		26,391.77	EUR	9,450	LB	N100 IM-US-4		
Byproduct 2		1,617.00-	EUR	2,100-	LB	N100 IM-BP-2		

- All materials have a standard cost (Costing2)
- All materials are price determination 3 (Accounting1)
- Period 4 2025 is closed
- Actual costing run completed without errors

Fiori role SAP_BR_INVENTORY_ACCOUNTANT



	A	B	C	D	E
	App Name	App ID	App Launcher Title - Subtitle (Information)	UI Technology	Application Component
2	Activity Types Value Flow	CKMACD	Activity Types Value Flow	SAP GUI	CO-PC-ACT
3	Actual Cost Estimates	CKMLMAT	Actual Cost Estimates	SAP GUI	CO-PC-ACT
4	Change Actual Cost Components	CKMCCC	Change Actual Cost Components	SAP GUI	CO-PC-ACT
5	Change Material Costs, Material Price	MR21	Change Material Costs | Material Price Change	SAP GUI	CO-PC-ACT-PRU
6	Change Price Determination	CKMM	Change Price Determination	SAP GUI	CO-PC-ACT
7	Debit/Credit Inventory Values	MR22	Debit/Credit Inventory Values	SAP GUI	CO-PC-ACT-PRU
8	Delete Actual Costing Runs	CKMLRUNDEL	Delete Actual Costing Runs	SAP GUI	CO-PC-ACT
9	Delete Alternative Valuation Runs	CKMLRUNCUMDEL	Delete Alternative Valuation Runs	SAP GUI	CO-PC-ACT
10	Display Actual Cost Components	CKMCCD	Display Actual Cost Components	SAP GUI	CO-PC-ACT
11	Display Inventory Price Upload Jobs	F7567		SAP Fiori: Generic Job S	CO-PC-ML
12	Display Material Ledger Documents	CKMB	Display Material Ledger Documents	SAP GUI	CO-PC-ACT
13	Display Price Change Documents, Dis	CKMPCD	Display Price Change Documents | Display Price Changes	SAP GUI	CO-PC-ACT-PRU
14	Distribute Activity Differences	CKMDUVACT	Distribute Activity Differences	SAP GUI	CO-PC-ACT-DUV
15	Distribute Inventory Differences	CKMDUVMAT	Distribute Inventory Differences	SAP GUI	CO-PC-ACT-DUV
16	Edit Actual Costing Run Templates	CKMLCPT		SAP GUI	CO-PC-ACT
17	Edit Actual Costing Runs	CKMLCP	Edit Actual Costing Runs	SAP GUI	CO-PC-ACT
18	Edit Alternative Valuation Runs	CKMLCPAVR	Edit Alternative Valuation Runs	SAP GUI	CO-PC-ACT-AVR
19	Edit Historical Actual Costing Runs	CKMLCPH		SAP GUI	CO-PC-ACT
20	Edit Procurement Alternatives	CK91N	Edit Procurement Alternatives	SAP GUI	CO-PC-ACT

Material Price Analysis

All you need to know can be found here.

Material Price Analysis : CKM3N, FM-US-2, period 4 2025

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
Curr./Valuation	Company Code Currency	EUR
Value	Actual Value	Level + Lower Level / Fixed + Variable
View	PS Price Determination Structure	

Detail on Settlement

Display All Cost Componen

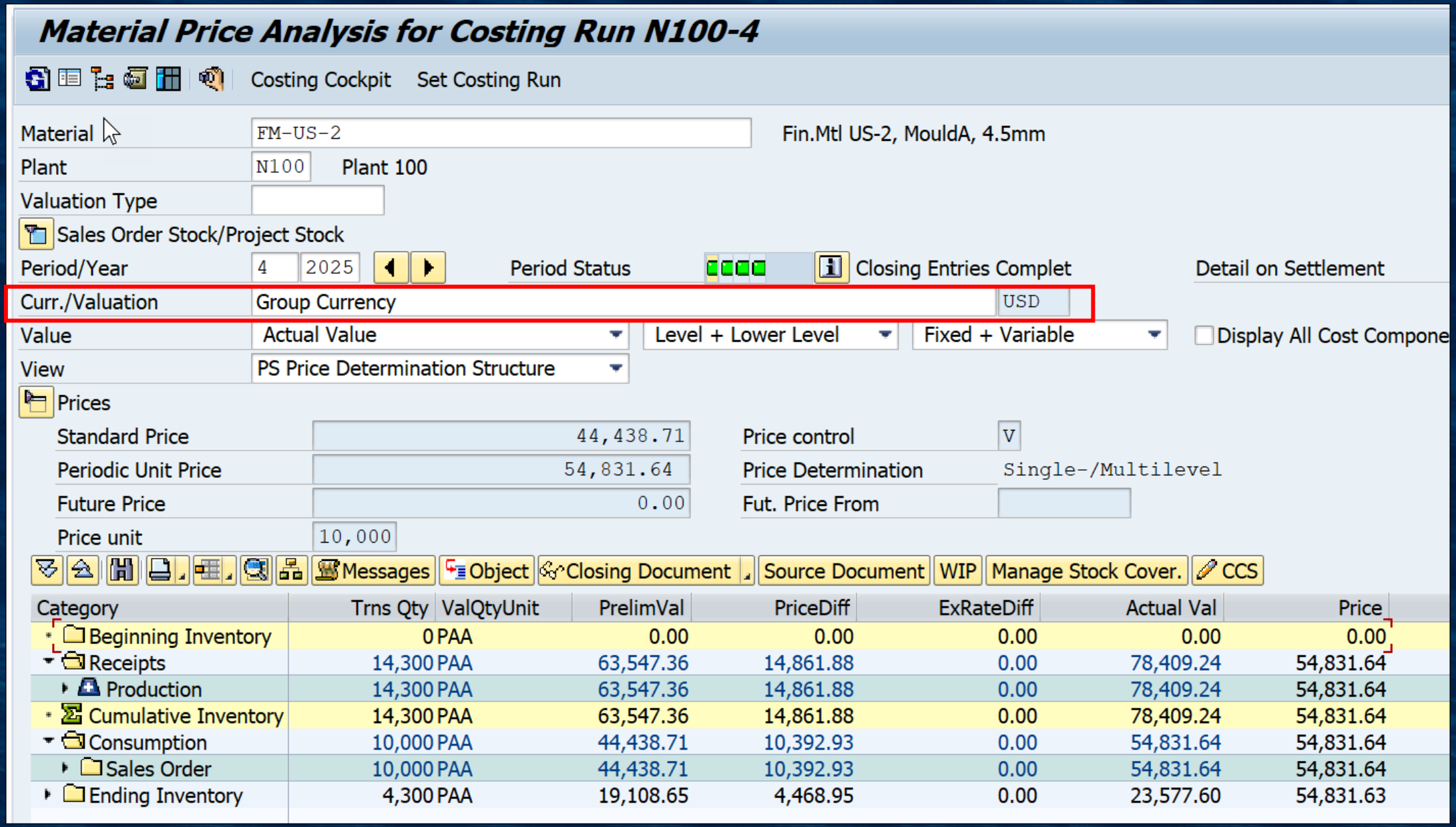
Prices

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
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

Material Price Analysis : CKM3N (2) FM-US-2



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
Curr./Valuation	Group Currency	USD
Value	Actual Value	Level + Lower Level / Fixed + Variable
View	PS Price Determination Structure	

Detail on Settlement

Display All Cost Compone

Prices

Standard Price	44,438.71	Price control	V
Periodic Unit Price	54,831.64	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	63,547.36	14,861.88	0.00	78,409.24	54,831.64
Production	14,300	PAA	63,547.36	14,861.88	0.00	78,409.24	54,831.64
Cumulative Inventory	14,300	PAA	63,547.36	14,861.88	0.00	78,409.24	54,831.64
Consumption	10,000	PAA	44,438.71	10,392.93	0.00	54,831.64	54,831.64
Sales Order	10,000	PAA	44,438.71	10,392.93	0.00	54,831.64	54,831.64
Ending Inventory	4,300	PAA	19,108.65	4,468.95	0.00	23,577.60	54,831.63

Variance Analysis

Comparing the actual cost of materials purchased against the standard cost to calculate efficiencies, which is crucial for profitability analysis. Material Ledger captures these differences at the point of receipt and rolls them up at month-end to calculate the Periodic Unit Price (PUP).

Receipts: Production FM-US-2

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 Settlement

Curr./Valuation: Company Code Currency — EUR

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

View: PS Price Determination Structure

Prices

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
IM-US-3/N100	0	PAA	0.00	6,730.54	0.00	6,730.54	0.00
IM-US-4/N100	0	PAA	0.00	9,806.28	0.00	9,806.28	0.00
1000008922 Order Settlement 1002817	0	PAA	0.00	3,670.71-	0.00	3,670.71-	0.00
1000008921 Order Settlement 1002816	0	PAA	0.00	1,889.99-	0.00	1,889.99-	0.00
1000008849 GR for order 1002817/1	8,000	PAA	34,876.51	0.00	0.00	34,876.51	43,595.64
1000008847 GR for order 1002816/1	6,300	PAA	27,465.25	0.00	0.00	27,465.25	43,595.63
Cumulative Inventory	14,300	PAA	62,341.76	10,976.12	0.00	73,317.88	51,271.24

Order settlement with variance splitting (Margin Analysis)

Order 1002816, FM-US-2

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	

CoCd	Item	G/L Account	Description	Amount	Crcy	Profit Center	Order	Trs	Material	Plant
1010	1	55101000	Prod Order Settle	1,889.99	EUR	301000	1002816	GBB		N100
1010	2	52570000	Gain Prdn Variance	1,889.99-	EUR	301000		PRD	FM-US-2	N100
1010	3	52570000	Gain Prdn Variance	1,889.99	EUR	301000			FM-US-2	N100
1010	4	52071000	Price Differenc PRIV	651.19-	EUR	301000			FM-US-2	N100
1010	5	52072000	Price Differenc QTYV	2,257.54-	EUR	301000			FM-US-2	N100
1010	6	52073000	Price Differenc RSUV	1,018.71	EUR	301000			FM-US-2	N100
1010	7	52078000	Price Differenc REMV	0.03	EUR	301000			FM-US-2	N100
				0.00	**EUR**					

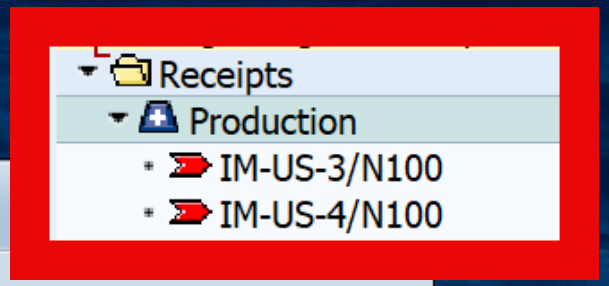
KKBC_ORD Order 1002816, FM-US-2

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
Target Cost Version	0 Target Costs for total variance

Transaction	Cost Elem.	Cost Element (Text)	Origin	Target Qty	Total Tgt	Actual ...	Ttl actual csts	Variance	T/A Q v...	T/I var(...	Crcy
Goods Issues	54300000	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
	55100000	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
	54300000	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
Goods Issues					**25,933.07**		**24,403.03**	**1,530.04-**			**EUR**
Confirmations	94352000	MachineHours (MW)	30501/MMACH	3.234	21.66	3.849	2.91	18.75-	0.615	86.57-	EUR
	94353000	Overhead Hours (MW)	30501/MOHEAD	3.234	438.22	3.849	175.68	262.54-	0.615	59.91-	EUR
	94351000	Labor Hours (MW)	30501/MLABOR	19.404	1,072.33	23.091	993.64	78.69-	3.687	7.34-	EUR
Confirmations					**1,532.21**		**1,172.23**	**359.98-**			**EUR**
Goods Receipt	55100000	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	55101000	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**

CKM3N : Valuated quantity structure FM-US-2



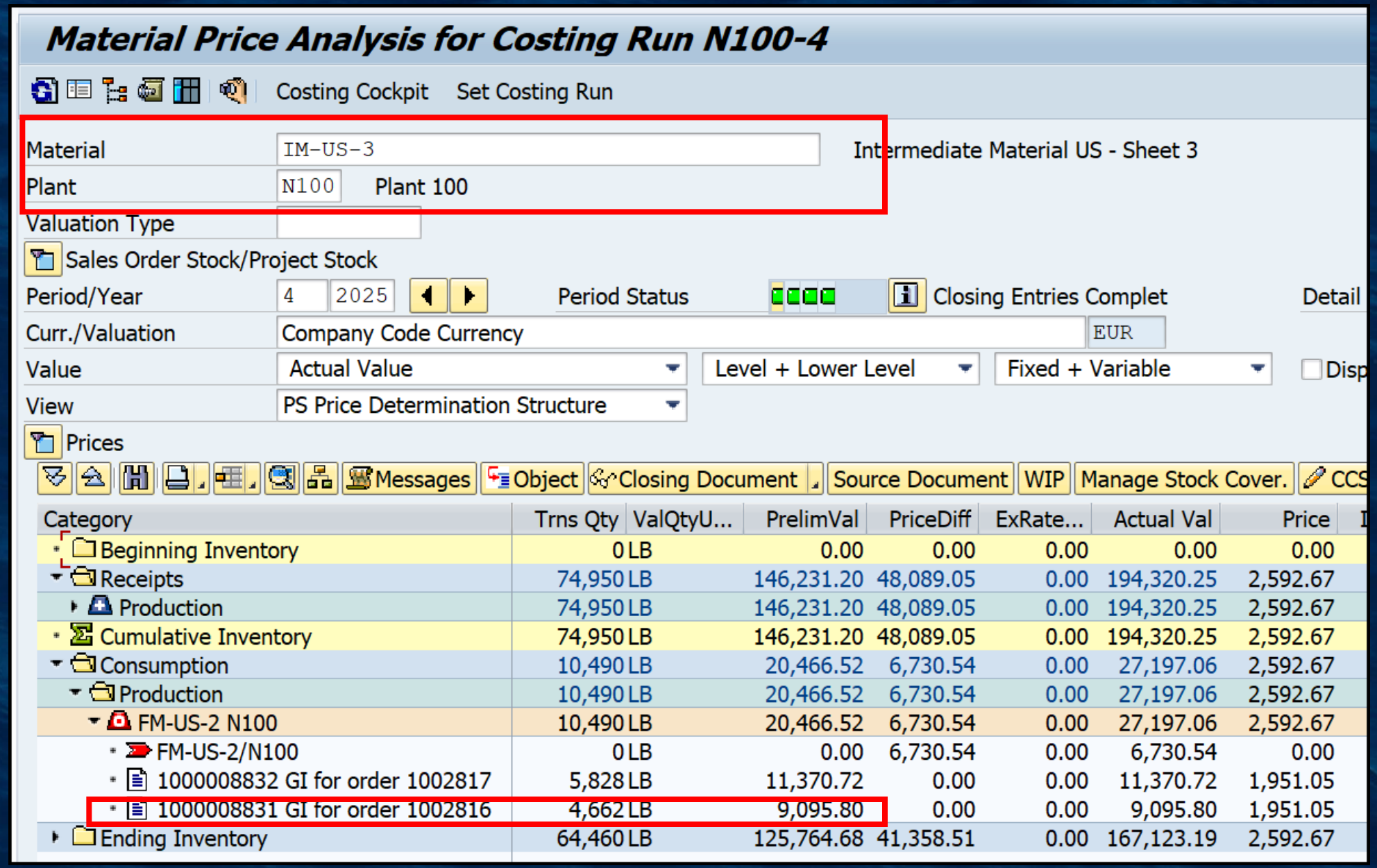
Material Price Analysis for Costing Run N100-4

Costing Cockpit Set Costing Run

Hide Hide Hide WIP

Valuated Quantity Structure (Multilevel)	Quantity	Unit	PrelimVal	Diff.	ActualVal.	Price	Cur...
Fin.Mtl US-2, MouldA, 4.5mm	14,300	PAA	62,341.76	10,976.12	73,317.88	51,271.24	EUR
Rest(Production)	14,300	PAA	62,341.76	10,976.12	73,317.88	51,271.24	EUR
Byproduct 2	1,181-	LB	909.37-	0.00	909.37-	770.00	EUR
Intermediate Material US - Sheet 3	10,490	LB	20,466.52	6,730.54	27,197.06	2,592.67	EUR
Rest(Production)	10,490	LB	20,466.51	6,730.54	27,197.06	2,592.67	EUR
Byproduct 3	1,119.820-	LB	862.26-	0.00	862.26-	770.00	EUR
Raw Material US - Resin 2	2,186.875	LB	7,654.06	135.38	7,789.44	3,561.91	EUR
Raw Material US - Resin 4	3,411.524	LB	11,599.18	162.45	11,761.63	3,447.62	EUR
Raw Material US - Resin 6	2,449.300	LB	1,885.96	27.99	1,913.95	781.43	EUR
Byproduct Premix 3	4,373.749	LB	4,318.38	0.00	4,318.38	987.34	EUR
Labor (MW)	7.708-	HR	425.97-	0.00	425.97-	5,526.32	EUR
Intermediate Material US - Sheet 4	12,333	LB	34,443.36	9,806.28	44,249.64	3,587.91	EUR
Labor (MW)	54.773	HR	3,026.93	0.00	3,026.93	5,526.32	EUR
Overhead Hours (MW)	9.129	HR	1,237.03	0.00	1,237.03	1,355.05	EUR
Machine Hours (MW)	9.129	HR	61.15	0.00	61.15	6,698.56	EUR

CKM3N : lower-level material IM-US-2



Material Price Analysis for Costing Run N100-4

Costing Cockpit | Set Costing Run

Material	IM-US-3	Intermediate Material US - Sheet 3
Plant	N100	Plant 100
Valuation Type		

Sales Order Stock/Project Stock

Period/Year: 4 2025 | Period Status | Closing Entries Complet | Detail

Curr./Valuation: Company Code Currency | EUR

Value: Actual Value | Level + Lower Level | Fixed + Variable | Disp

View: PS Price Determination Structure

Prices

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

Category	Trns Qty	ValQtyU...	PrelimVal	PriceDiff	ExRate...	Actual Val	Price
Beginning Inventory	0 LB		0.00	0.00	0.00	0.00	0.00
Receipts	74,950 LB		146,231.20	48,089.05	0.00	194,320.25	2,592.67
Production	74,950 LB		146,231.20	48,089.05	0.00	194,320.25	2,592.67
Cumulative Inventory	74,950 LB		146,231.20	48,089.05	0.00	194,320.25	2,592.67
Consumption	10,490 LB		20,466.52	6,730.54	0.00	27,197.06	2,592.67
Production	10,490 LB		20,466.52	6,730.54	0.00	27,197.06	2,592.67
FM-US-2 N100	10,490 LB		20,466.52	6,730.54	0.00	27,197.06	2,592.67
FM-US-2/N100	0 LB		0.00	6,730.54	0.00	6,730.54	0.00
1000008832 GI for order 1002817	5,828 LB		11,370.72	0.00	0.00	11,370.72	1,951.05
1000008831 GI for order 1002816	4,662 LB		9,095.80	0.00	0.00	9,095.80	1,951.05
Ending Inventory	64,460 LB		125,764.68	41,358.51	0.00	167,123.19	2,592.67

Periodic Unit Price

Preliminary valuation of the cumulative inventory + cumulative variances

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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

Cost Drivers

The analysis helps break down costs by component, assessing the impact of cost pools. Instead of seeing one lump sum, you see exactly how much of your variance is attributed to: Raw Materials/Labor/Activities/Overhead.

CKM3N Cost Components for Price

Cost Components

Material Price Analysis | Show/Hide Full Screen Display

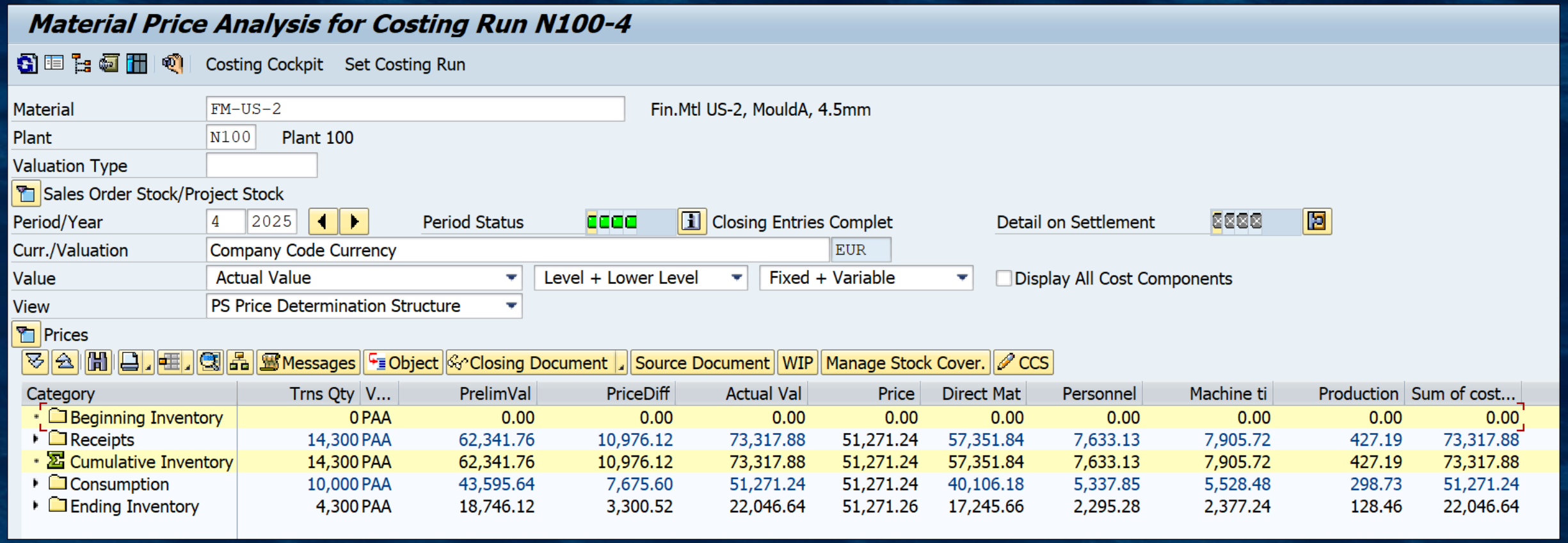
Actual Cost Component Split

User	STUDENT030
Current Date	08/08/2026
Time	16:17:25
Material	FM-US-2, Fin.Mtl US-2, MouldA, 4.5mm
Plant	N100, Plant 100
Period/Year	004.2025
Period Status	Closing Entry Completed
Currency/Valuation	10 EUR
Ledger	0L
Type of CstCompSplit	H
Type of Price	V
Base Quantity	10,000 PAA

Cost Com...	Name of Cost Comp.	Total	Fixed	Variable	Level	Level Fxd	Var.Level	Lower Level	LwrLvlFxd	VarLwrLvl	Curre...	CCompGro...	CCompGroup
101	Direct Material	40,106.18	0.00	40,106.18	0.00	0.00	0.00	40,106.18	0.00	40,106.18	EUR	11	Direct Material
201	Personnel time	5,337.85	0.00	5,337.85	1,648.23	0.00	1,648.23	3,689.62	0.00	3,689.62	EUR	21	Personnel time
202	Machine time	5,528.48	4,982.34	546.14	291.38	280.78	10.60	5,237.10	4,701.56	535.54	EUR	22	Machine time
209	Production Overhead	298.73	298.73	0.00	4.83	4.83	0.00	293.90	293.90	0.00	EUR	29	Production Overhead
		51,271.24	**5,281.07**	**45,990.17**	**1,944.44**	**285.61**	**1,658.83**	**49,326.80**	**4,995.46**	**44,331.34**	**EUR**		

Integration with product cost planning

CKM3N Cost Components in layout, applied to all categories



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 Settlement

Curr./Valuation: Company Code Currency — EUR

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

View: PS Price Determination Structure

Prices

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

Category	Trns Qty	V...	PrelimVal	PriceDiff	Actual Val	Price	Direct Mat	Personnel	Machine ti	Production	Sum of cost...
Beginning Inventory	0	PAA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts	14,300	PAA	62,341.76	10,976.12	73,317.88	51,271.24	57,351.84	7,633.13	7,905.72	427.19	73,317.88
Cumulative Inventory	14,300	PAA	62,341.76	10,976.12	73,317.88	51,271.24	57,351.84	7,633.13	7,905.72	427.19	73,317.88
Consumption	10,000	PAA	43,595.64	7,675.60	51,271.24	51,271.24	40,106.18	5,337.85	5,528.48	298.73	51,271.24
Ending Inventory	4,300	PAA	18,746.12	3,300.52	22,046.64	51,271.26	17,245.66	2,295.28	2,377.24	128.46	22,046.64

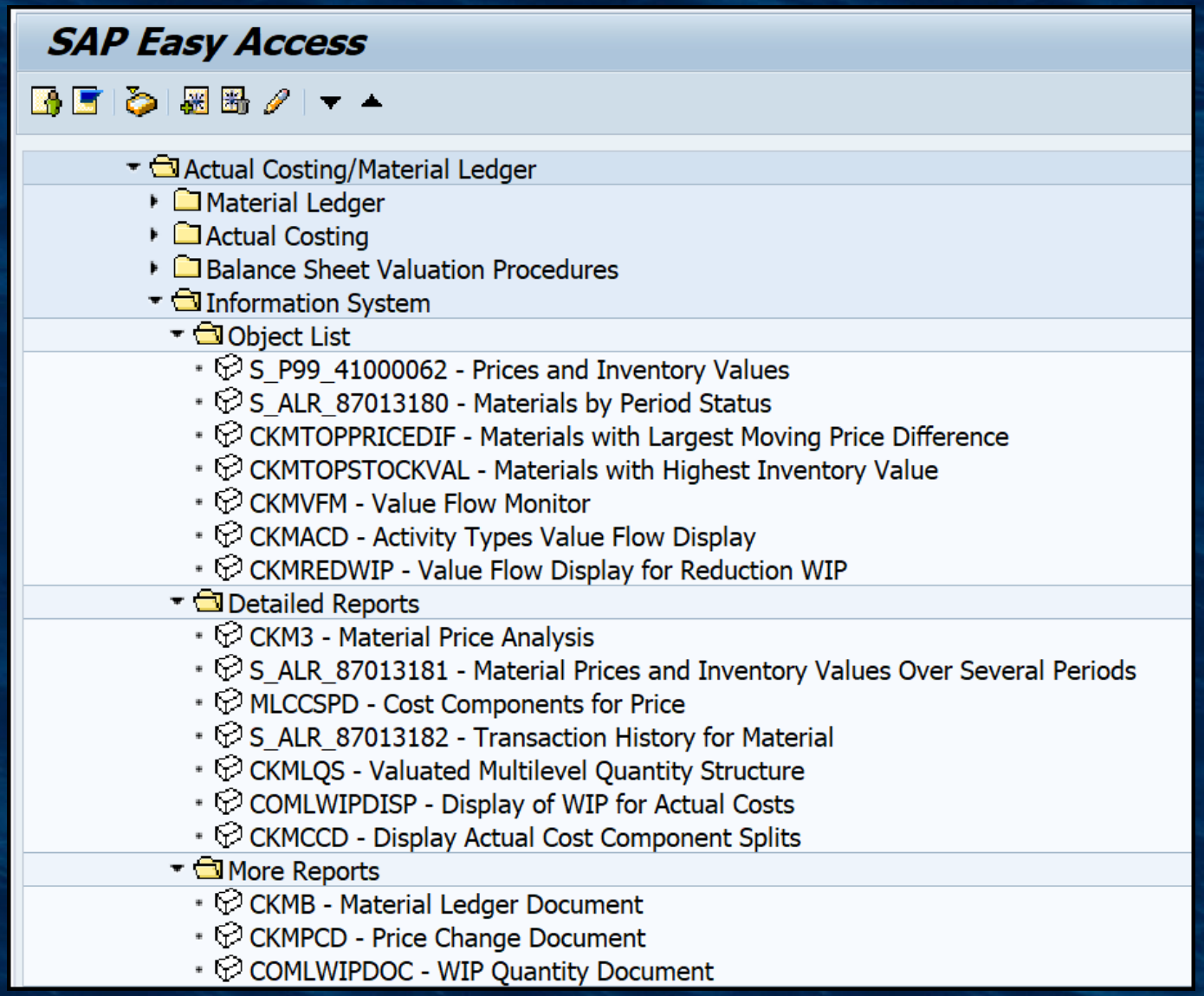
CKM3N Cost Components in layout, Production details

Category	Trns Qty	V...	Direct Mat	Personnel	Machine ti	Production	Sum of cost...
Beginning Inventory	0	PAA	0.00	0.00	0.00	0.00	0.00
Receipts	14,300	PAA	57,351.84	7,633.13	7,905.72	427.19	73,317.88
Production	14,300	PAA	57,351.84	7,633.13	7,905.72	427.19	73,317.88
IM-US-3/N100	0	PAA	5,942.99	87.61-	44.34	23.09	6,730.54
IM-US-4/N100	0	PAA	9,625.52	263.00-	503.25-	2.63-	9,806.28
1000008922 Orde	0	PAA	3,765.21-	396.13-	874.52-	51.65-	3,670.71-
1000008921 Orde	0	PAA	1,954.40-	353.10-	647.94-	38.15-	1,889.99-
1000008849 GR fc	8,000	PAA	26,575.07	4,885.58	5,531.24	277.78	34,876.51
1000008847 GR fc	6,300	PAA	20,927.87	3,847.39	4,355.85	218.75	27,465.25
Cumulative Inventory	14,300	PAA	57,351.84	7,633.13	7,905.72	427.19	73,317.88

Performance Tracking

Understanding how S/4HANA tracks the lifecycle of a variance into cost of goods sold and ending inventory.

GUI menu



Most of these are still GUI, even in Fiori

Many of these are not Fiori apps

CKMVFM Value Flow Monitor (GUI)

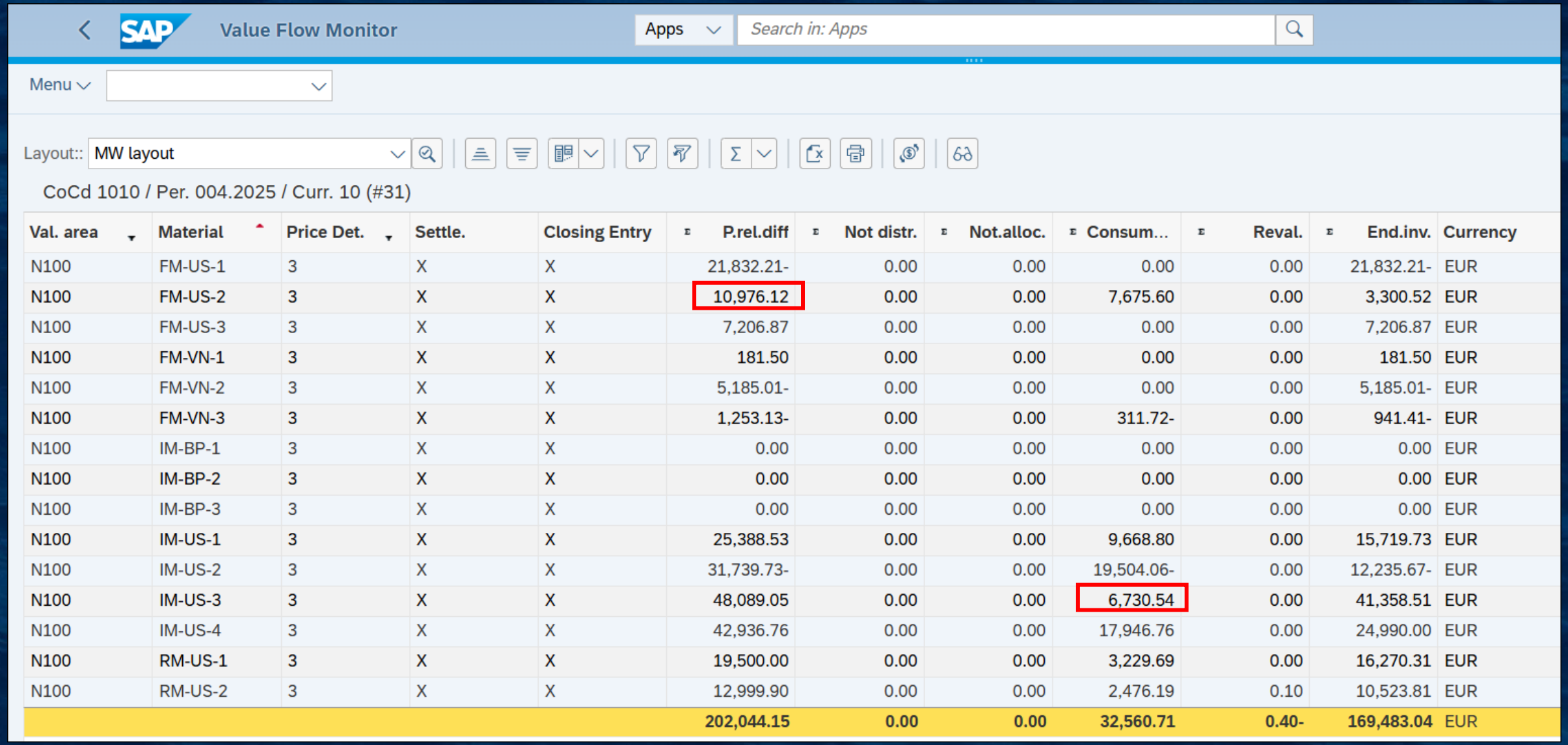
Value Flow Monitor

Period/Year 4 2025
Currency/Valuation 10 Company Code Currency EUR
Display D Differences
View MO Monitor

Not Distributed

Value Flow Monitor	Cumulative	Settled Di	Not distr.	Not Inclu.	All.CnsDif	Allocated	WIP	Retiremnts	ERDs Not R	Ending Inv	Material L	CP
Material Price Determination 3	202,043.75				7,510.92	18,082.63	6,967.16			169,483.04		
3000 Raw Materials	127,275.00				147.04	8,454.72	1,753.04			116,920.20		
N100 Plant 100	127,275.00				147.04	8,454.72	1,753.04			116,920.20		
7900 Semifinished Goods	84,674.61					9,627.91	5,214.12			69,832.58		
N100 Plant 100	84,674.61					9,627.91	5,214.12			69,832.58		
IM-US-1 N100	25,388.53					7,585.88	2,082.92			15,719.73		
IM-US-2 N100	31,739.73-					19,504.06-				12,235.67-		
IM-US-3 N100	48,089.05					6,730.54				41,358.51		
IM-US-4 N100	42,936.76					14,815.56	3,131.20			24,990.00		
BP-PREMIX-1 N100						0.01-				0.01		
BP-PREMIX-2 N100												
BP-PREMIX-3 N100												
IM-BP-1 N100												
IM-BP-2 N100												
IM-BP-3 N100												
7920 Finished Goods	9,905.86-				7,363.88					17,269.74-		
N100 Plant 100	9,905.86-				7,363.88					17,269.74-		
FM-US-1 N100	21,832.21-									21,832.21-		
FM-US-2 N100	10,976.12				7,675.60					3,300.52		
FM-US-3 N100	7,206.87									7,206.87		

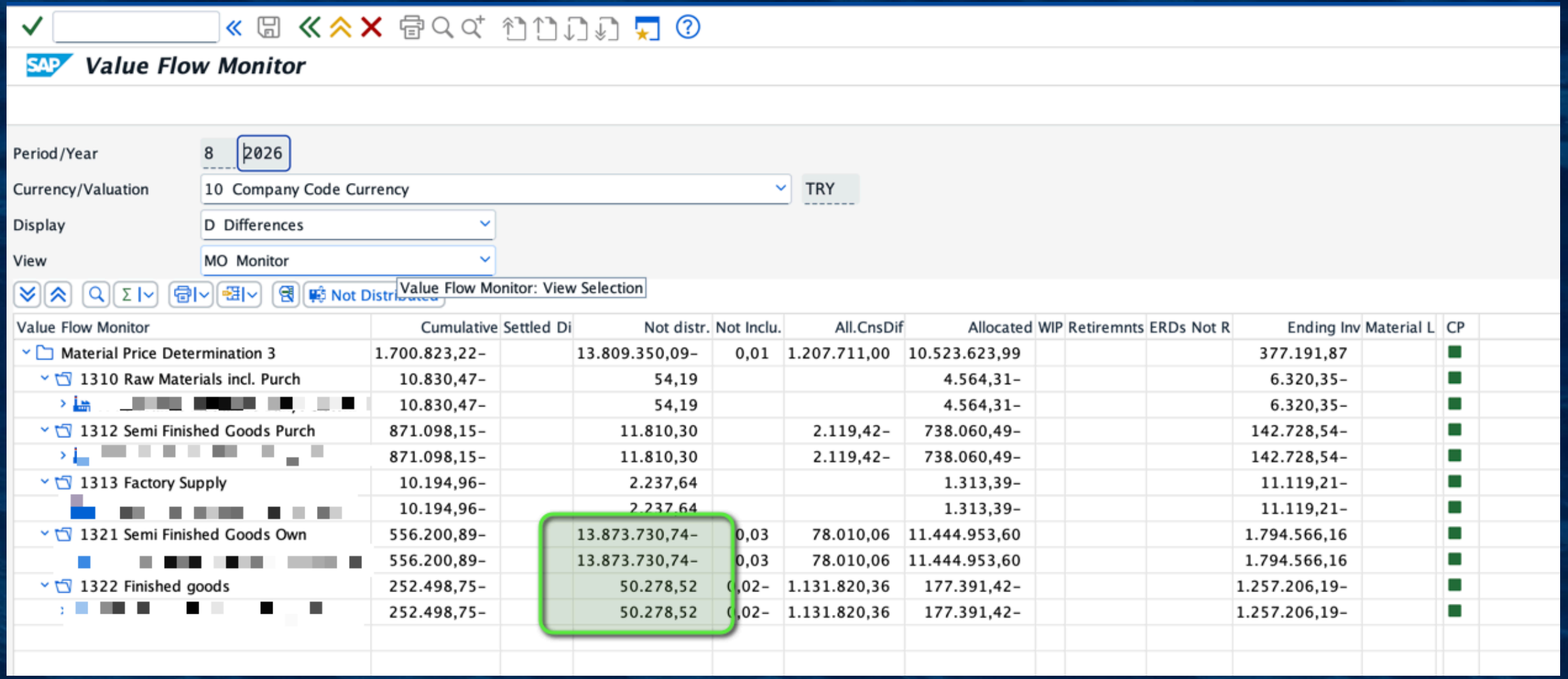
ML4HVFM Value Flow Monitor (Fiori)



CoCd 1010 / Per. 004.2025 / Curr. 10 (#31)

Val. area	Material	Price Det.	Settle.	Closing Entry	P.rel.diff	Not distr.	Not.alloc.	Consum...	Reval.	End.inv.	Currency
N100	FM-US-1	3	X	X	21,832.21-	0.00	0.00	0.00	0.00	21,832.21-	EUR
N100	FM-US-2	3	X	X	10,976.12	0.00	0.00	7,675.60	0.00	3,300.52	EUR
N100	FM-US-3	3	X	X	7,206.87	0.00	0.00	0.00	0.00	7,206.87	EUR
N100	FM-VN-1	3	X	X	181.50	0.00	0.00	0.00	0.00	181.50	EUR
N100	FM-VN-2	3	X	X	5,185.01-	0.00	0.00	0.00	0.00	5,185.01-	EUR
N100	FM-VN-3	3	X	X	1,253.13-	0.00	0.00	311.72-	0.00	941.41-	EUR
N100	IM-BP-1	3	X	X	0.00	0.00	0.00	0.00	0.00	0.00	EUR
N100	IM-BP-2	3	X	X	0.00	0.00	0.00	0.00	0.00	0.00	EUR
N100	IM-BP-3	3	X	X	0.00	0.00	0.00	0.00	0.00	0.00	EUR
N100	IM-US-1	3	X	X	25,388.53	0.00	0.00	9,668.80	0.00	15,719.73	EUR
N100	IM-US-2	3	X	X	31,739.73-	0.00	0.00	19,504.06-	0.00	12,235.67-	EUR
N100	IM-US-3	3	X	X	48,089.05	0.00	0.00	6,730.54	0.00	41,358.51	EUR
N100	IM-US-4	3	X	X	42,936.76	0.00	0.00	17,946.76	0.00	24,990.00	EUR
N100	RM-US-1	3	X	X	19,500.00	0.00	0.00	3,229.69	0.00	16,270.31	EUR
N100	RM-US-2	3	X	X	12,999.90	0.00	0.00	2,476.19	0.10	10,523.81	EUR
					202,044.15	**0.00**	**0.00**	**32,560.71**	**0.40-**	**169,483.04**	EUR

CKMVFM – Not Distributed



Value Flow Monitor

Period/Year 8 2026

Currency/Valuation 10 Company Code Currency TRY

Display D Differences

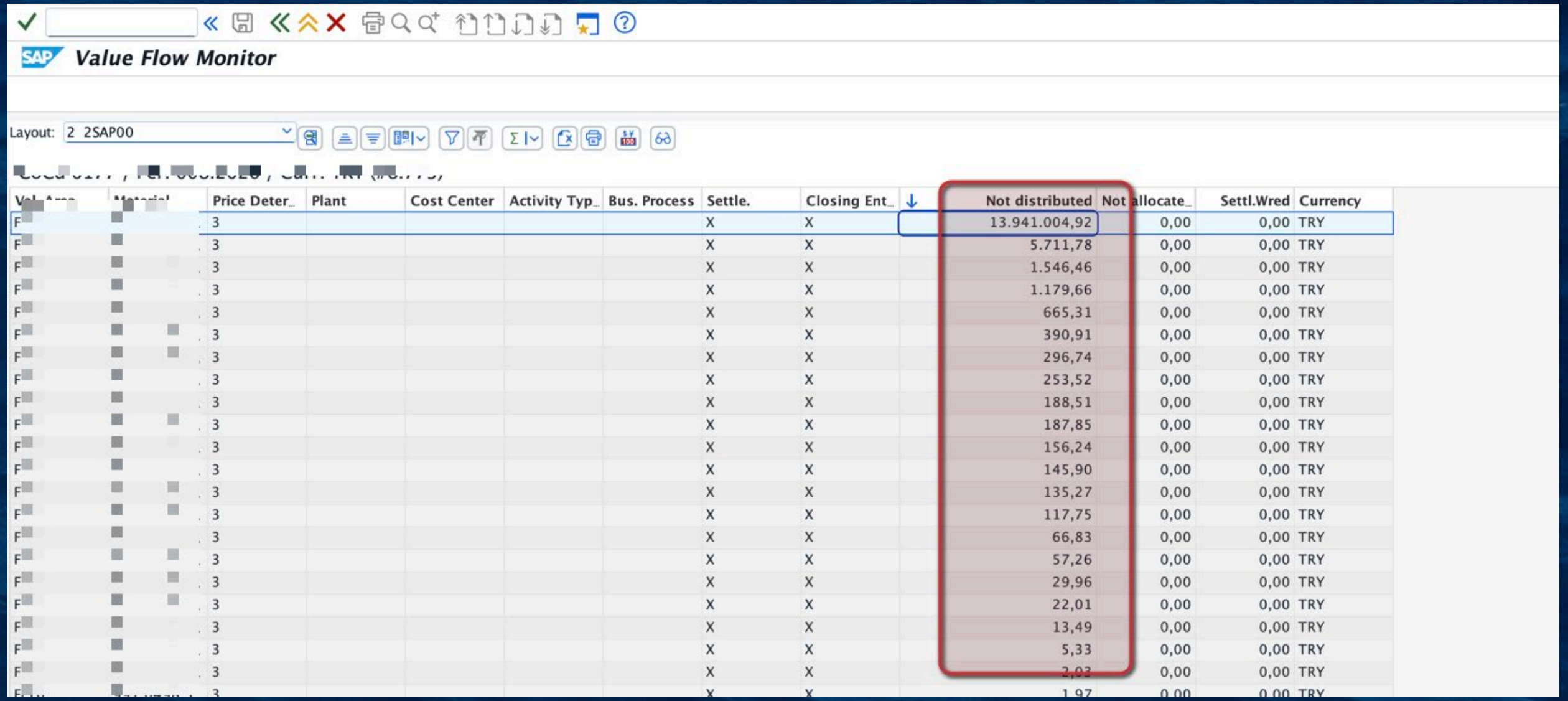
View MO Monitor

Value Flow Monitor: View Selection

Not Distributed

Value Flow Monitor	Cumulative	Settled Di	Not distr.	Not Inclu.	All.CnsDif	Allocated	WIP	Retiremnts	ERDs Not R	Ending Inv	Material L	CP
Material Price Determination 3	1.700.823,22-		13.809.350,09-	0,01	1.207.711,00	10.523.623,99				377.191,87		
1310 Raw Materials incl. Purch	10.830,47-		54,19			4.564,31-				6.320,35-		
[redacted]	10.830,47-		54,19			4.564,31-				6.320,35-		
1312 Semi Finished Goods Purch	871.098,15-		11.810,30		2.119,42-	738.060,49-				142.728,54-		
[redacted]	871.098,15-		11.810,30		2.119,42-	738.060,49-				142.728,54-		
1313 Factory Supply	10.194,96-		2.237,64			1.313,39-				11.119,21-		
[redacted]	10.194,96-		2.237,64			1.313,39-				11.119,21-		
1321 Semi Finished Goods Own	556.200,89-		13.873.730,74-	0,03	78.010,06	11.444.953,60				1.794.566,16		
[redacted]	556.200,89-		13.873.730,74-	0,03	78.010,06	11.444.953,60				1.794.566,16		
1322 Finished goods	252.498,75-		50.278,52	,02-	1.131.820,36	177.391,42-				1.257.206,19-		
[redacted]	252.498,75-		50.278,52	,02-	1.131.820,36	177.391,42-				1.257.206,19-		

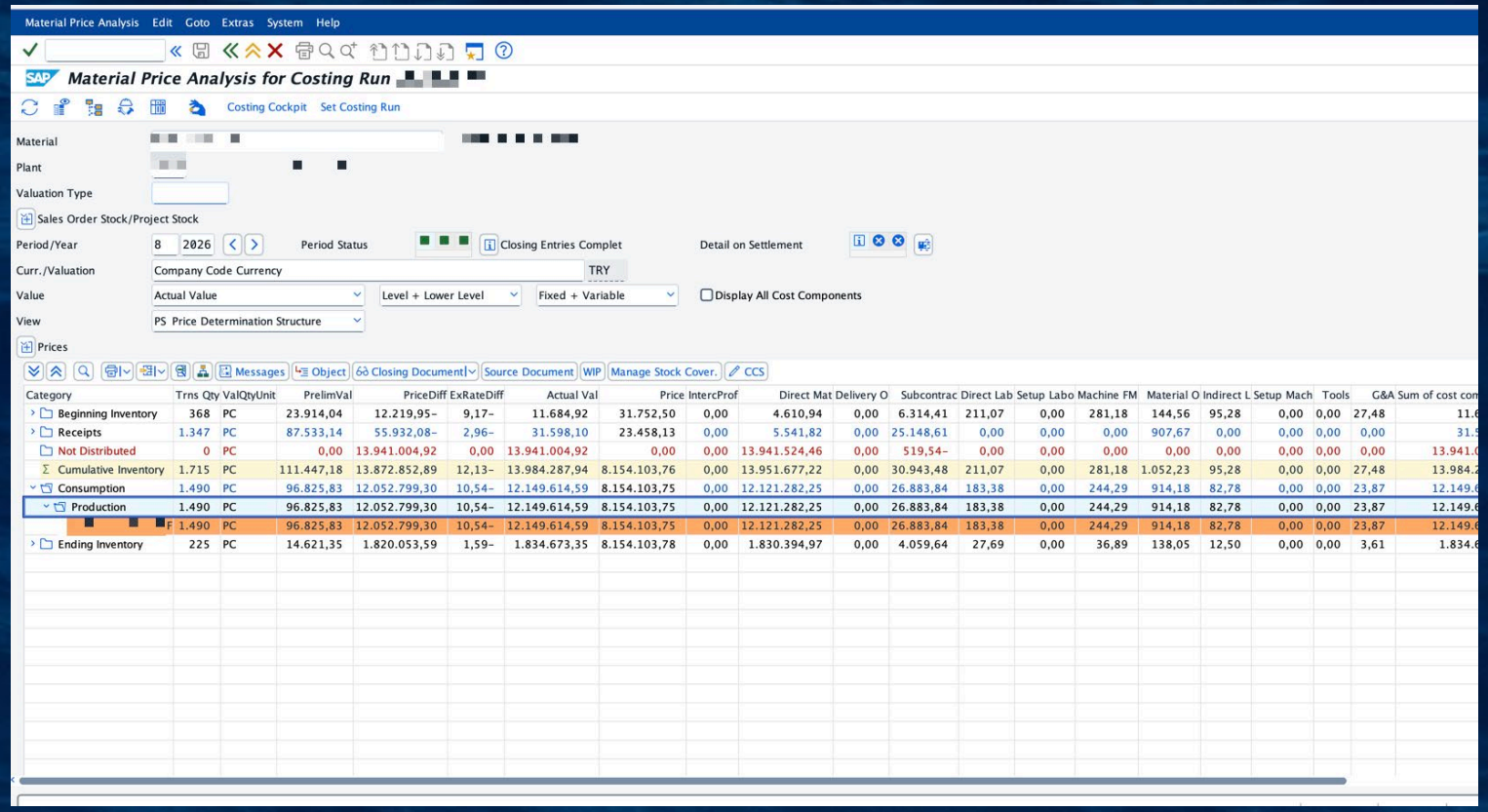
ML4HVFM – Value Flow Monitor (Fiori) Not Distributed



Price Deter...	Plant	Cost Center	Activity Typ...	Bus. Process	Settle.	Closing Ent...	Not distributed	Not allocate...	Settl.Wred	Currency
3					X	X	13.941.004,92	0,00	0,00	TRY
3					X	X	5.711,78	0,00	0,00	TRY
3					X	X	1.546,46	0,00	0,00	TRY
3					X	X	1.179,66	0,00	0,00	TRY
3					X	X	665,31	0,00	0,00	TRY
3					X	X	390,91	0,00	0,00	TRY
3					X	X	296,74	0,00	0,00	TRY
3					X	X	253,52	0,00	0,00	TRY
3					X	X	188,51	0,00	0,00	TRY
3					X	X	187,85	0,00	0,00	TRY
3					X	X	156,24	0,00	0,00	TRY
3					X	X	145,90	0,00	0,00	TRY
3					X	X	135,27	0,00	0,00	TRY
3					X	X	117,75	0,00	0,00	TRY
3					X	X	66,83	0,00	0,00	TRY
3					X	X	57,26	0,00	0,00	TRY
3					X	X	29,96	0,00	0,00	TRY
3					X	X	22,01	0,00	0,00	TRY
3					X	X	13,49	0,00	0,00	TRY
3					X	X	5,33	0,00	0,00	TRY
3					X	X	2,03	0,00	0,00	TRY
3					X	X	1,97	0,00	0,00	TRY

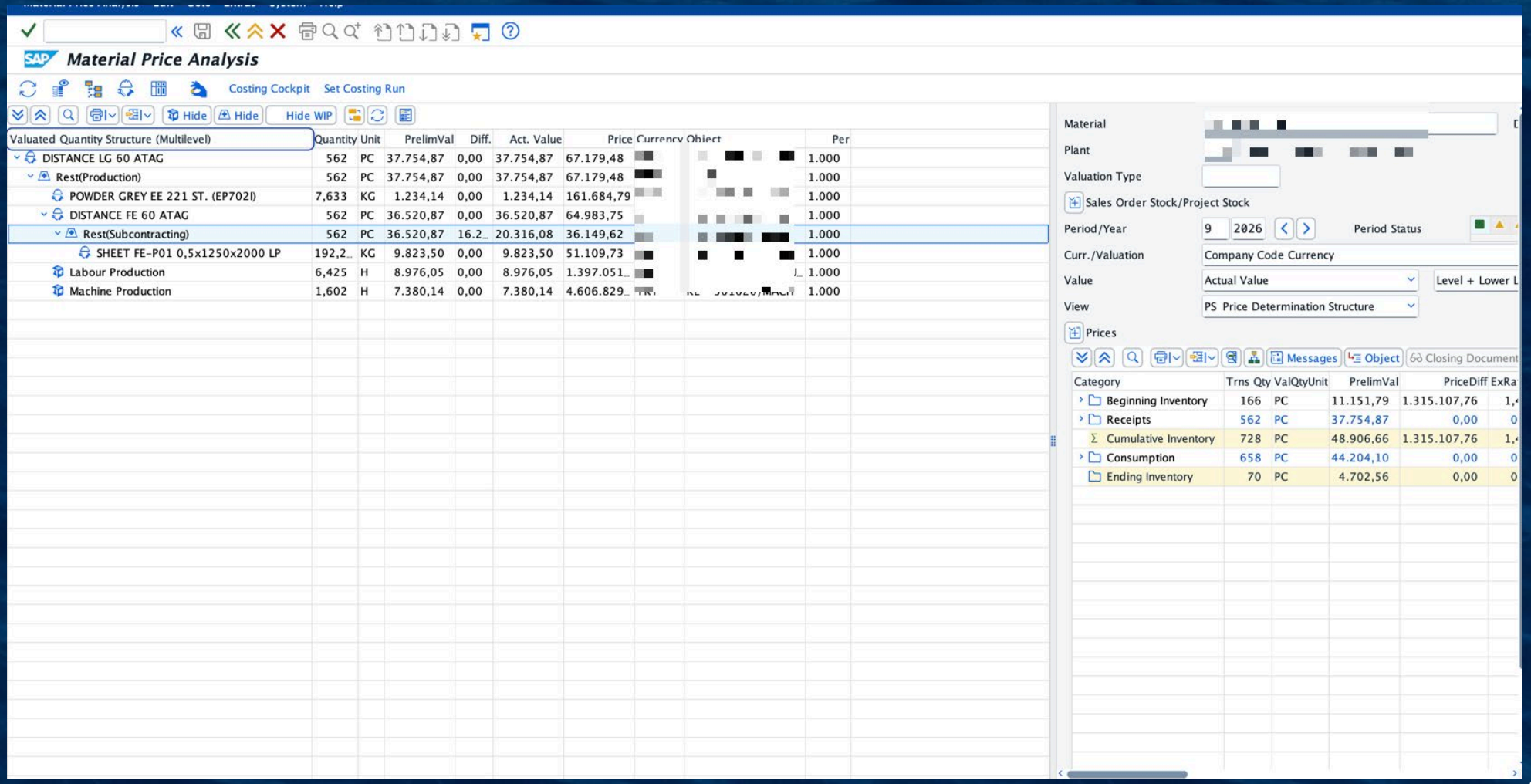
Not Distributed

- Reason
  - Invoice no quantity to absorb
  - Price deviation from STD
  - The lower level carries the difference. The receipt one level up shows zero — pushing it there would turn the next level negative.



CKMLQS

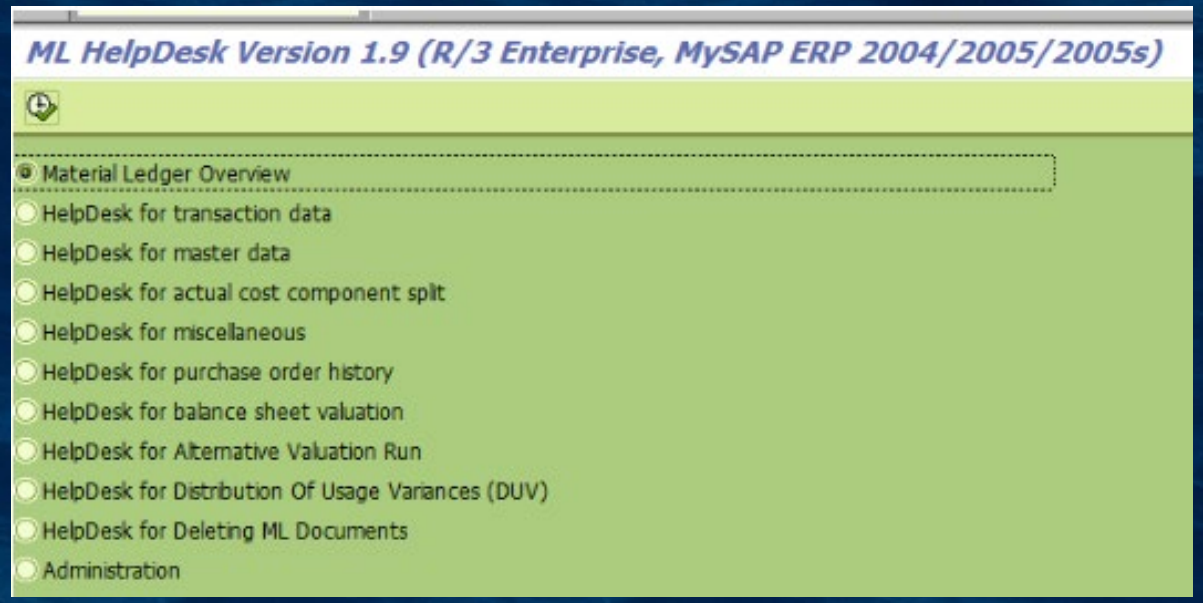
- Multilevel analysis



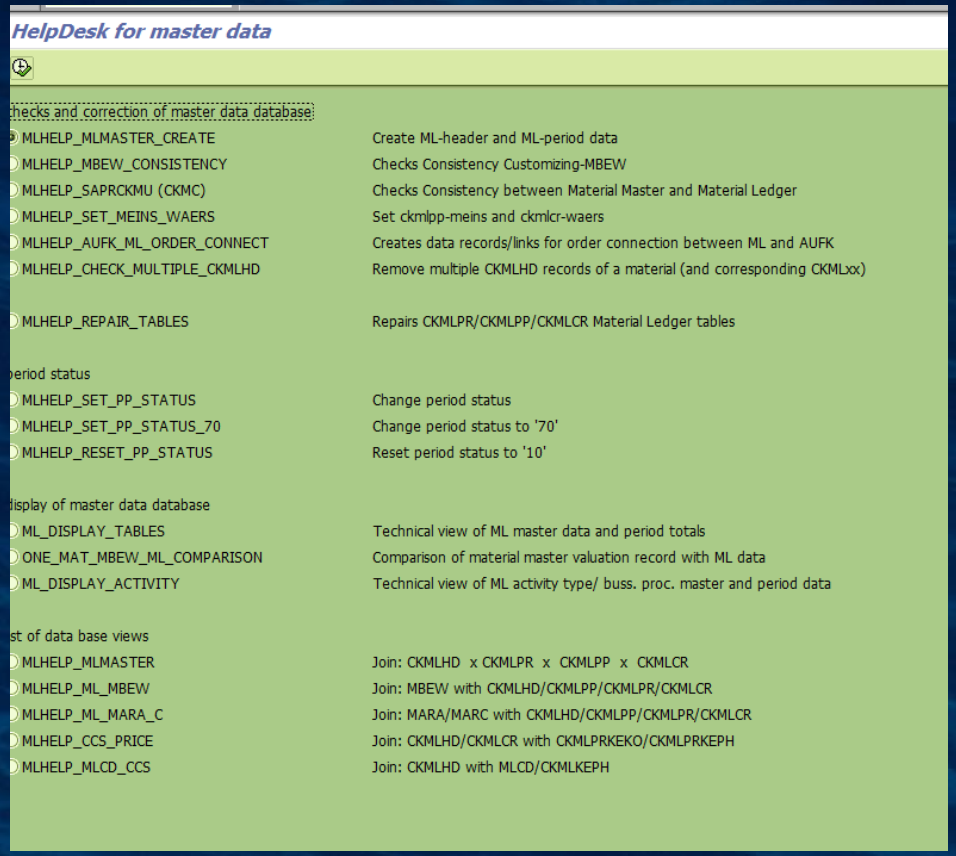
The Material Ledger helpdesk — old and new

- Before 1610: CKMHELP, note 364368. The DONTPANIC report is no longer supported.
- S/4HANA: FCMLHELP, note 2433733. Change mode needs a password or debug access — read first, change only when you know why.

CKMHELP

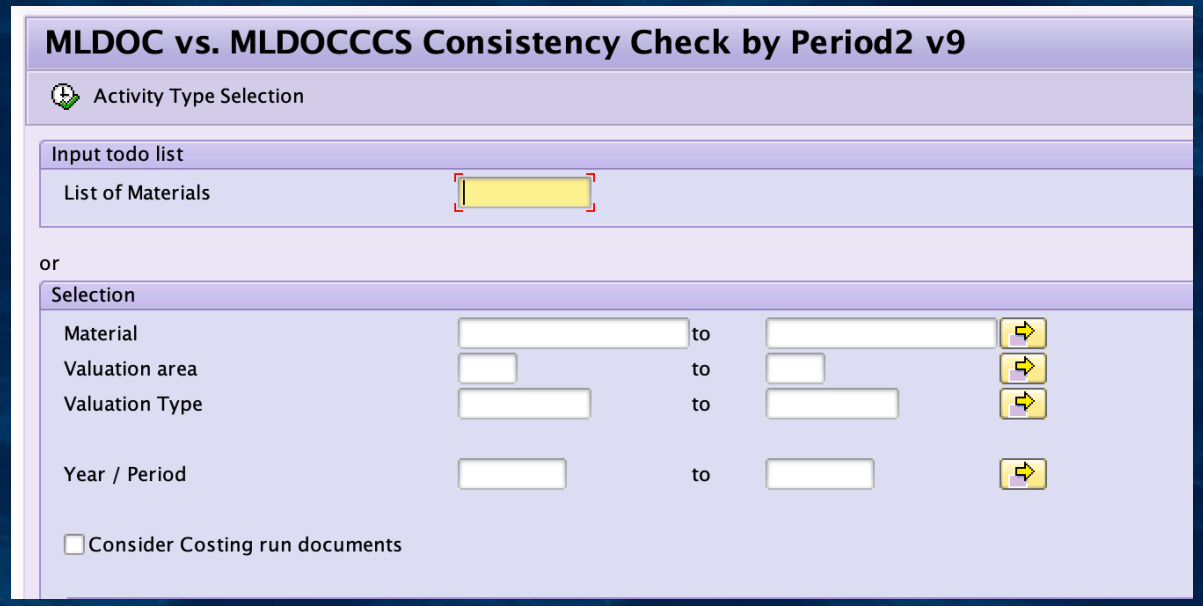


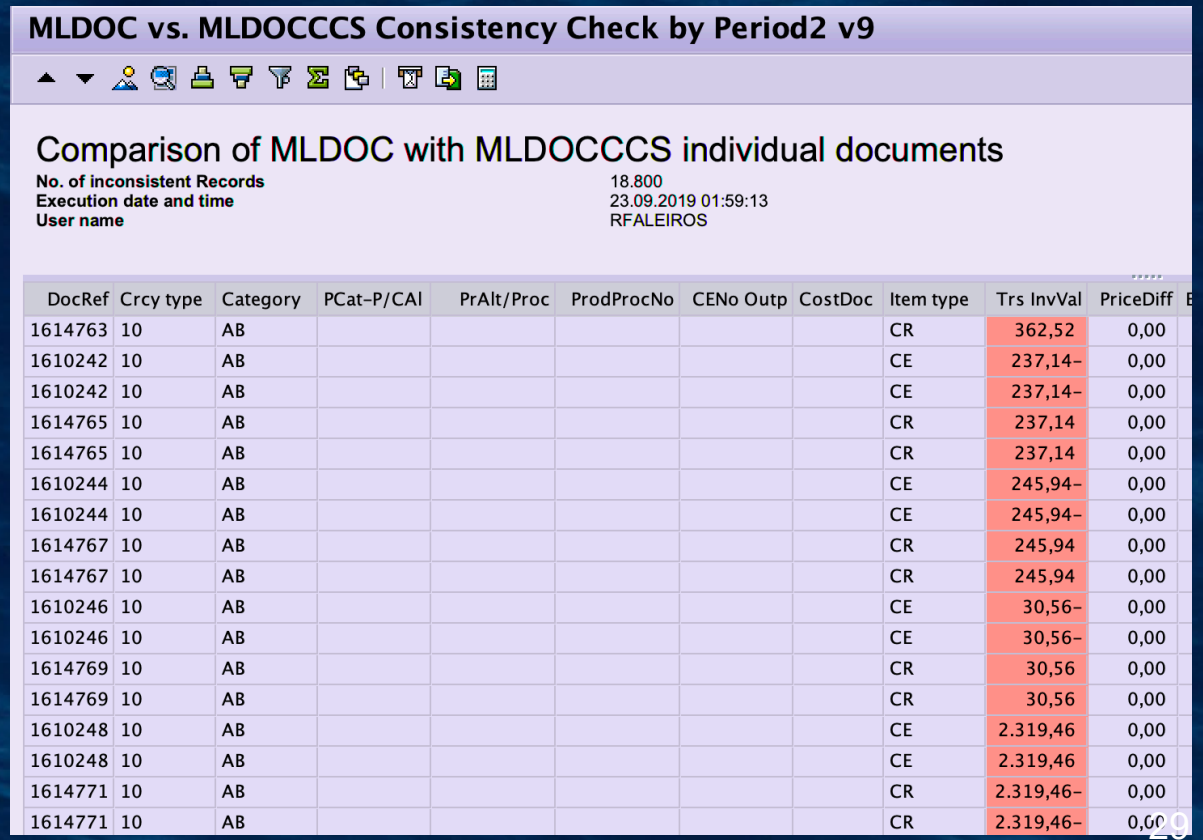
FCMLHELP



FCMLHELP — the period consistency check

- Note 2648540 adds nine consistency reports to the helpdesk. The one to run every period: MLDOC against MLDOCCCS, document by document.
- Run it before the closing, and before touching a cost component structure — a mismatch here is what turns into a Not Distributed line later.

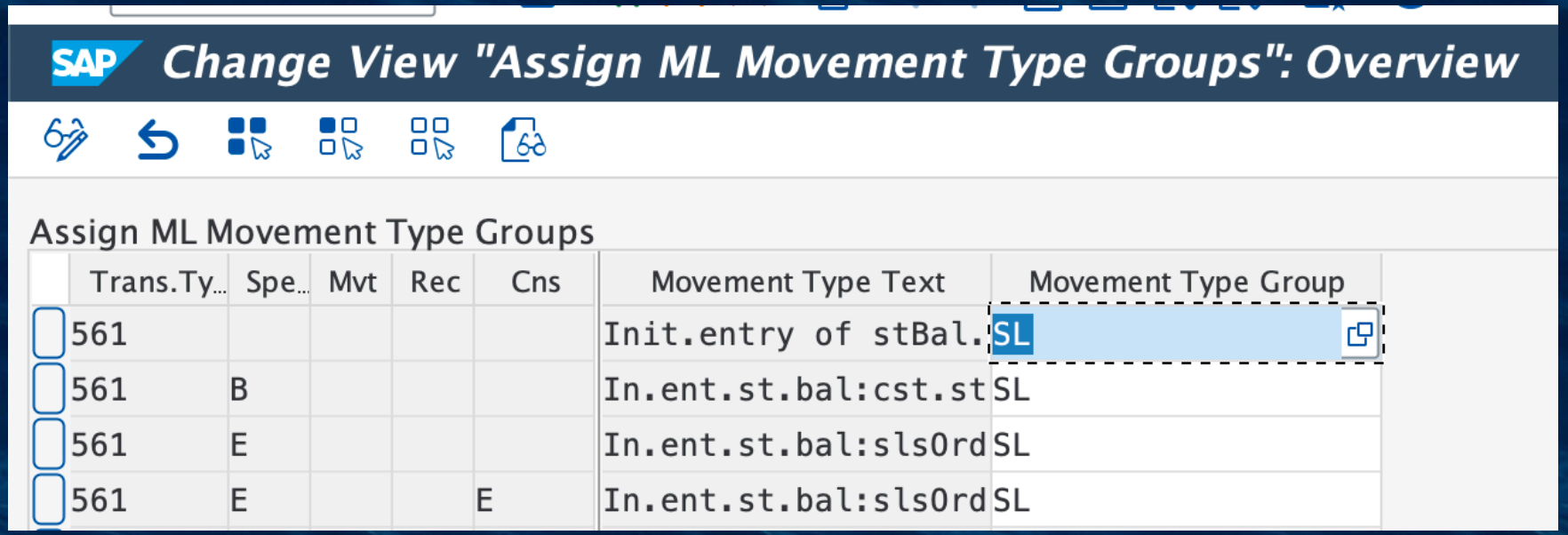




DocRef	Crcy type	Category	PCat-P/CAl	PrAlt/Proc	ProdProcNo	CENo Outp	CostDoc	Item type	Trs InvVal	PriceDiff
1614763	10	AB						CR	362,52	0,00
1610242	10	AB						CE	237,14-	0,00
1610242	10	AB						CE	237,14-	0,00
1614765	10	AB						CR	237,14	0,00
1614765	10	AB						CR	237,14	0,00
1610244	10	AB						CE	245,94-	0,00
1610244	10	AB						CE	245,94-	0,00
1614767	10	AB						CR	245,94	0,00
1614767	10	AB						CR	245,94	0,00
1610246	10	AB						CE	30,56-	0,00
1610246	10	AB						CE	30,56-	0,00
1614769	10	AB						CR	30,56	0,00
1614769	10	AB						CR	30,56	0,00
1610248	10	AB						CE	2.319,46	0,00
1610248	10	AB						CE	2.319,46	0,00
1614771	10	AB						CR	2.319,46-	0,00
1614771	10	AB						CR	2.319,46-	0,00

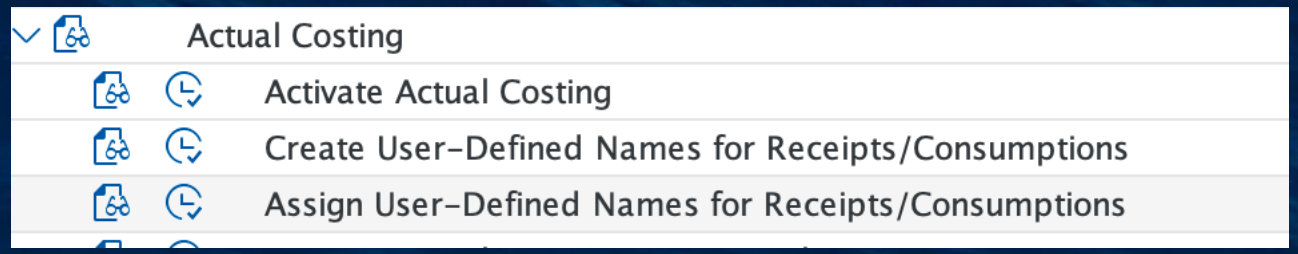
The folders in CKM3 are a setting

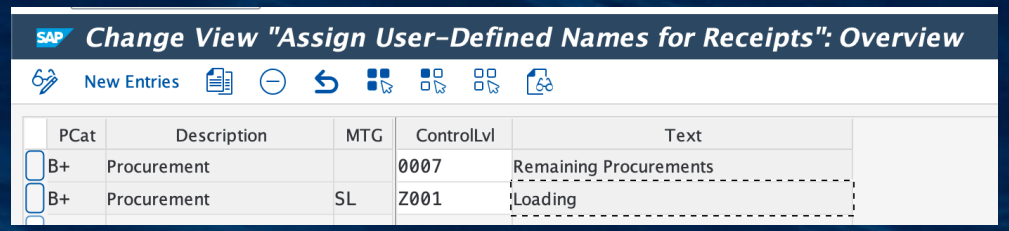
- Beginning inventory, receipts, consumption, ending inventory — and inside them, one line per kind of movement. None of that is fixed.
- Group the movement types you want on a line of their own (OMX7). Here every 561, the initial entry of stock balances, goes to group SL.

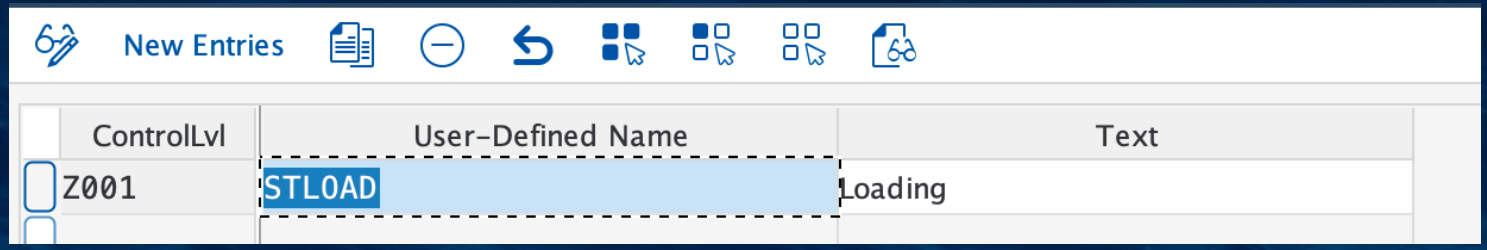


Name the line yourself

- The material update structure maps process category and movement type group to a receipt or consumption line.
- Then give that line a name: Create User-Defined Names for Receipts and Consumptions, under Actual Costing in customizing.

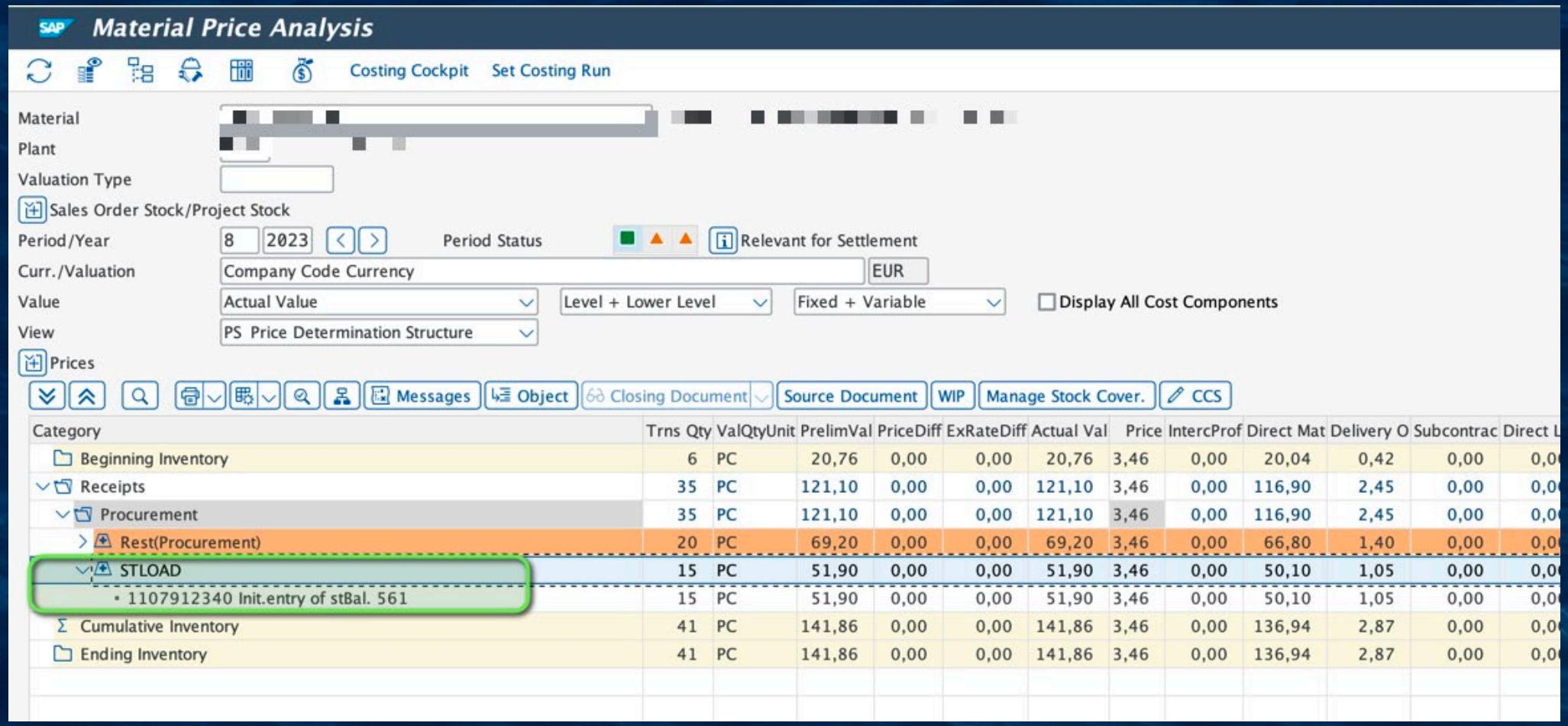






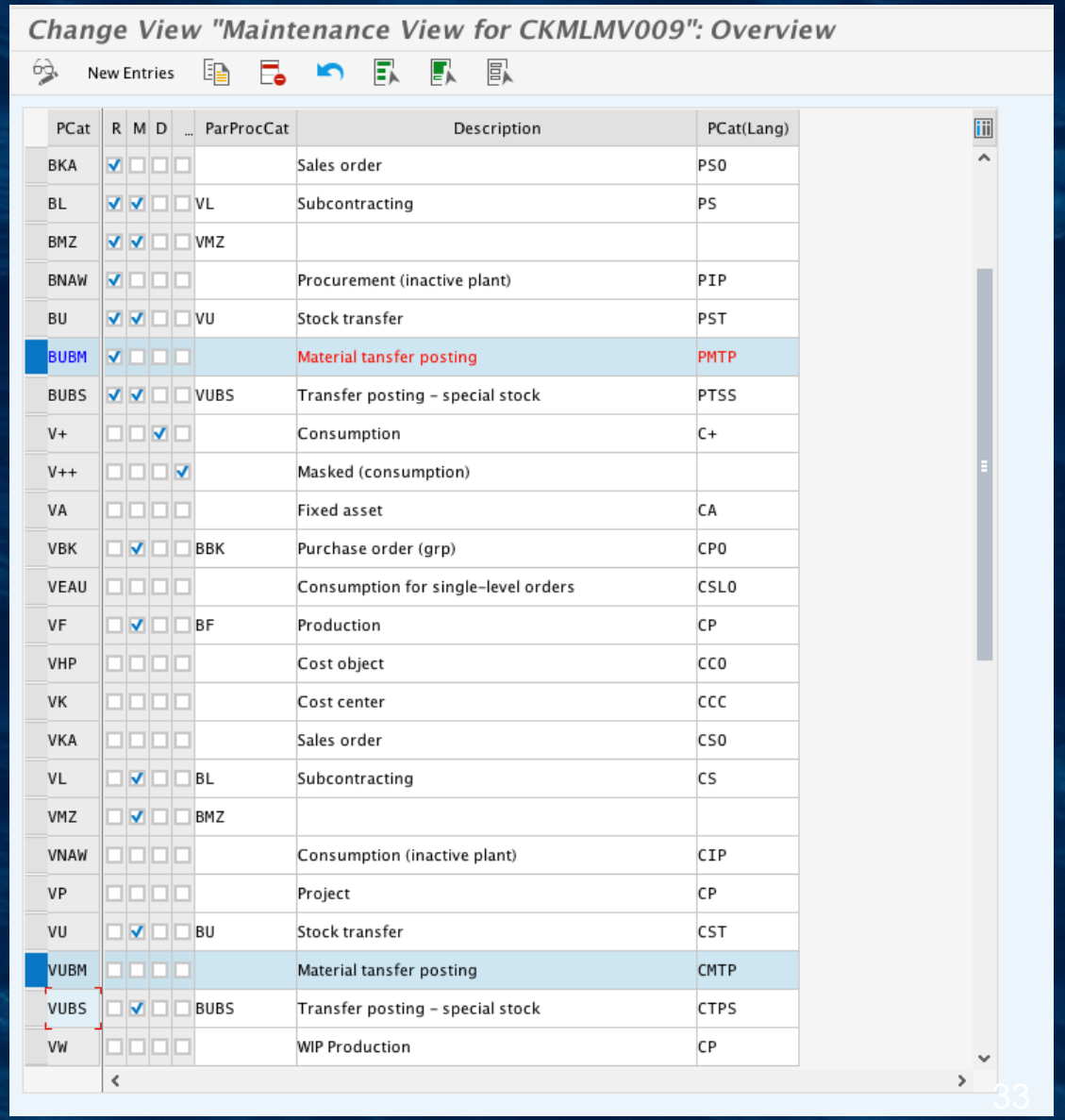
What the controller sees

- The initial stock load no longer hides inside procurement: it has its own folder, with its own name, and the 561 posting sits under it.
- Same data, same closing. The analysis now reads the way the business talks about it.



When a name is not enough — process categories

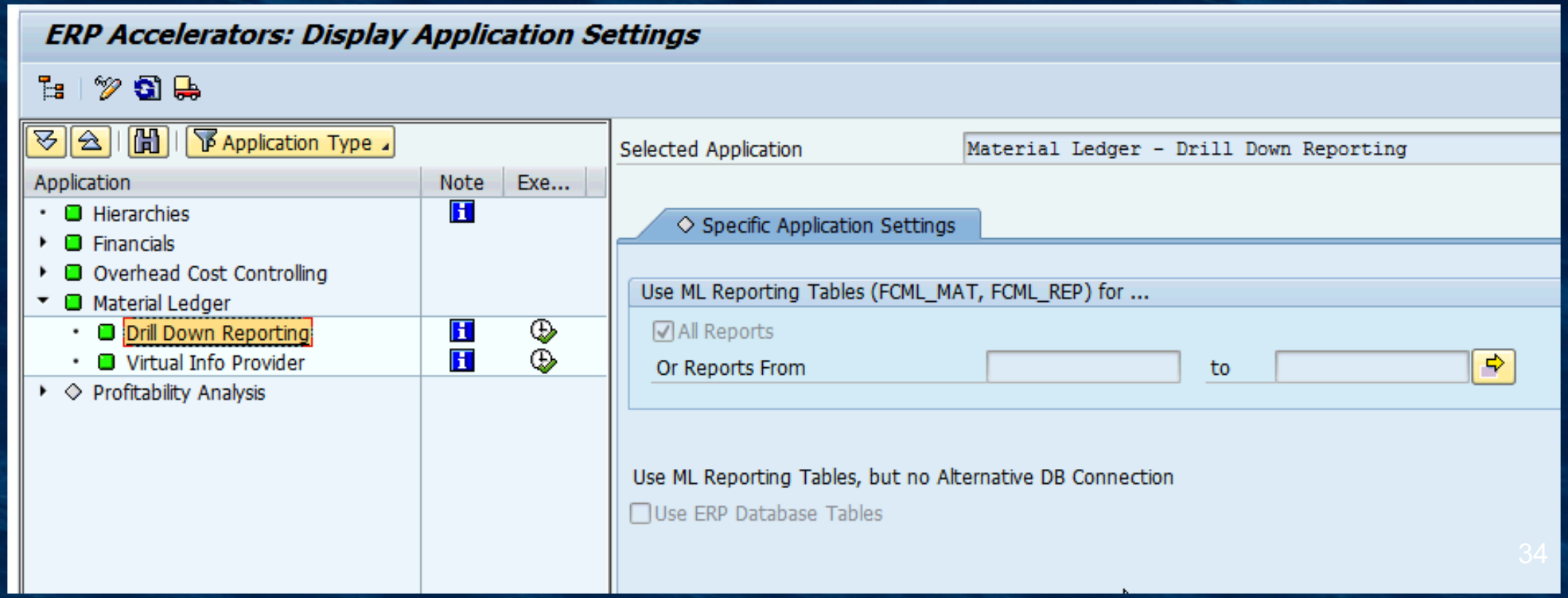
- Each movement belongs to a process category, and the category decides the folder and whether the movement is multilevel.
- A standard BAdI can change it per movement: move a category, switch multilevel off, or turn a consumption into a receipt — the fix for an inventory adjustment that splits itself across both sides.



PCat	R	M	D	...	ParProcCat	Description	PCat(Lang)
BKA	✓					Sales order	PSO
BL	✓	✓			VL	Subcontracting	PS
BMZ	✓	✓			VMZ		
BNAW	✓					Procurement (inactive plant)	PIP
BU	✓	✓			VU	Stock transfer	PST
BUBM	✓					Material tansfer posting	PMTP
BUBS	✓	✓			VUBS	Transfer posting - special stock	PTSS
V+			✓			Consumption	C+
V++				✓		Masked (consumption)	
VA						Fixed asset	CA
VBK		✓			BBK	Purchase order (grp)	CPO
VEAU						Consumption for single-level orders	CSLO
VF		✓			BF	Production	CP
VHP						Cost object	CCO
VK						Cost center	CCC
VKA						Sales order	CSO
VL		✓			BL	Subcontracting	CS
VMZ		✓			BMZ		
VNAW						Consumption (inactive plant)	CIP
VP						Project	CP
VU		✓			BU	Stock transfer	CST
VUBM						Material tansfer posting	CMTP
VUBS		✓			BUBS	Transfer posting - special stock	CTPS
VW						WIP Production	CP

Twelve years of the same report

- 2014, this conference: a combined CKM3 with cost component split, built as a KKML0 drill-down with user exits.
- 2017, S/4HANA 1610: KKML0 moves to the FCML tables, HDBC and virtual InfoProviders. My rating for the new ledger was 75 out of 100.
- 2019 and 2024: still on the “not supported by the current SAP release” slide — collective CKM3 with cost component split.
- 2026: the next two slides.



From the GUI list to one screen

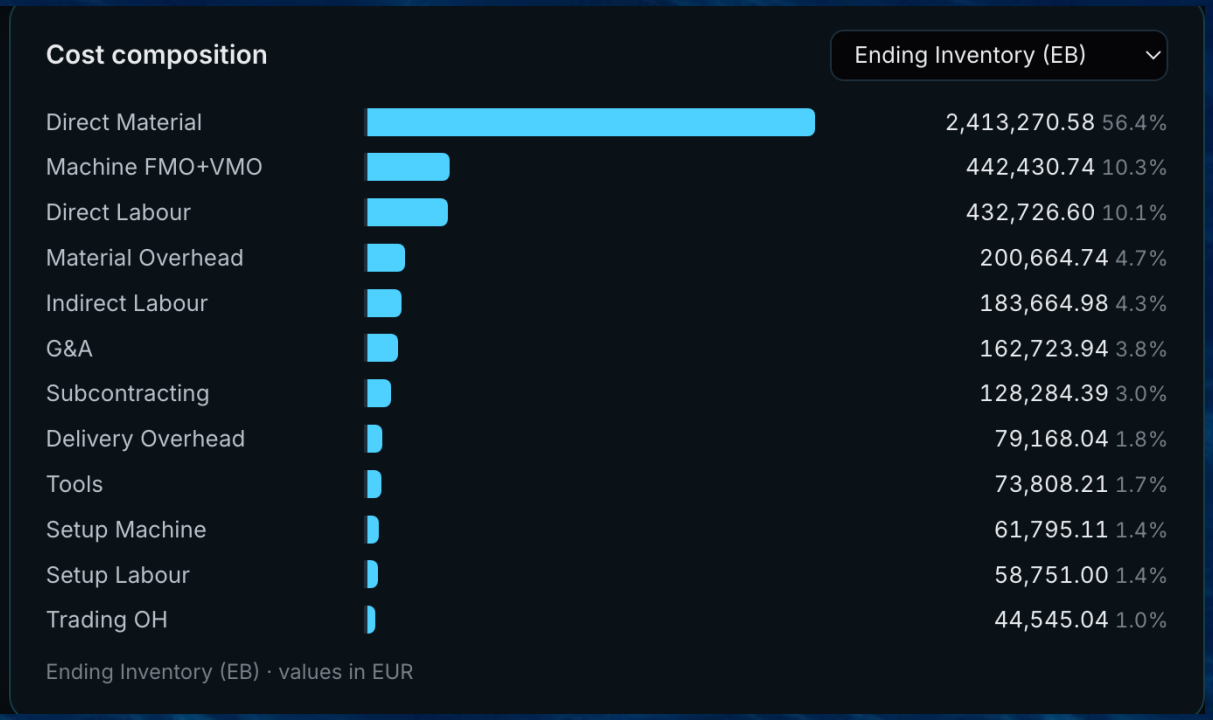
- The GUI menu earlier in this session lists the reports. This is the report — the same multilevel price determination, read on one screen instead of walked through a transaction tree.
- Beginning inventory, receipts, consumption and ending inventory, with the cost component split applied to every category — the layout the GUI needs a drilldown definition to produce.
- Built with AI, and delivered as Fiori. That is the whole move.

Matrix

CATEGORY / PROCESS	QUANTITY	TOTAL	DIRECT MATERIAL	DELIVERY OVERHEAD	SUBCONTRACTING	DIRECT LABOUR	SETUP LABOUR	MACHINE FMO+VMO
Beginning Inventory (AB)	**28,943 PC**	**5,739,870.62**	**3,260,127.56**	**106,479.86**	**168,282.94**	**575,715.46**	**81,620.58**	**573,466.28**
Receipts (ZU)	**25,818 PC**	**4,915,973.98**	**2,790,605.27**	**91,720.71**	**146,730.50**	**492,610.29**	**65,054.53**	**503,854.93**
Purchase Order (BB)	9,036.3 PC	**1,720,590.90**	976,711.85	32,102.25	51,355.68	172,413.61	22,769.10	176,349.22
Production (BF)	14,199.9 PC	**2,703,785.56**	1,534,832.88	50,446.38	80,701.74	270,935.62	35,780.00	277,120.21
Subcontracting (BL)	2,581.8 PC	**491,597.37**	279,060.54	9,172.06	14,673.08	49,261.02	6,505.46	50,385.48
Consumption (VN)	**32,073 PC**	**6,374,011.12**	**3,637,462.27**	**119,032.50**	**186,729.07**	**635,599.07**	**87,924.10**	**634,890.42**
Production (VF)	19,243.8 PC	**3,824,406.65**	2,182,477.37	71,419.52	112,037.43	381,359.47	52,754.45	380,934.24
Cost Center (VK)	8,018.25 PC	**1,593,502.82**	909,365.57	29,758.11	46,682.25	158,899.81	21,981.02	158,722.60
Sales Order (VKA)	4,810.95 PC	**956,101.79**	545,619.34	17,854.87	28,009.37	95,339.88	13,188.66	95,233.56
Ending Inventory (EB)	**22,688 PC**	**4,281,833.37**	**2,413,270.58**	**79,168.04**	**128,284.39**	**432,726.60**	**58,751.00**	**442,430.74**

The GUI lists it. This draws it.

- Beginning 5.7M, plus 4.9M of receipts, minus 6.4M of consumption, leaves 4.3M in stock. The equation is on the screen instead of in the reader's head.
- Direct Material is 56.4% of the ending inventory value — ranked, with the bar answering before the number is read.
- Same figures the standard report gives. What changes is how long it takes to see them.



Resources

- SAP Notes:
- 838886 – Transaction key KDM for ML closing entries
- 1826392 – Assigning delivery costs to an own cost component
- 1663609 – Multilevel: price differences in Profit Center Valuation not considered
- 996305 – Documentation: BAdI CKML_UPDATE
- 2882025 – Multiple valuation approaches / transfer prices in S/4HANA
- 2613656 – External valuation in new actual costing
- 3012673 – Subsequent activation of the actual cost component split in S/4HANA
- 2352383 – S4TWL: conversion to S/4HANA Material Ledger and Actual Costing

Questions & Answers

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