Key User Training Document

PC303 - Actual Costing

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Author: Panatda Prajuabdee

Course Information

Course ID	PC303
Course Description	Actual Costing
Course Duration	3 hrs.
Course Pre-requisite	PC201, PC202, PC301, PC302
Course Objective	• Understand how actual costing calculation from ML function

Course Information

Table of Content (สารบัญ)	• Actual Costing Run

Output (ผลที่คาดว่าจะได้รับ)	Able to execute actual costing period-end closing steps and verify the correctness.

Course Outline

Course Overview

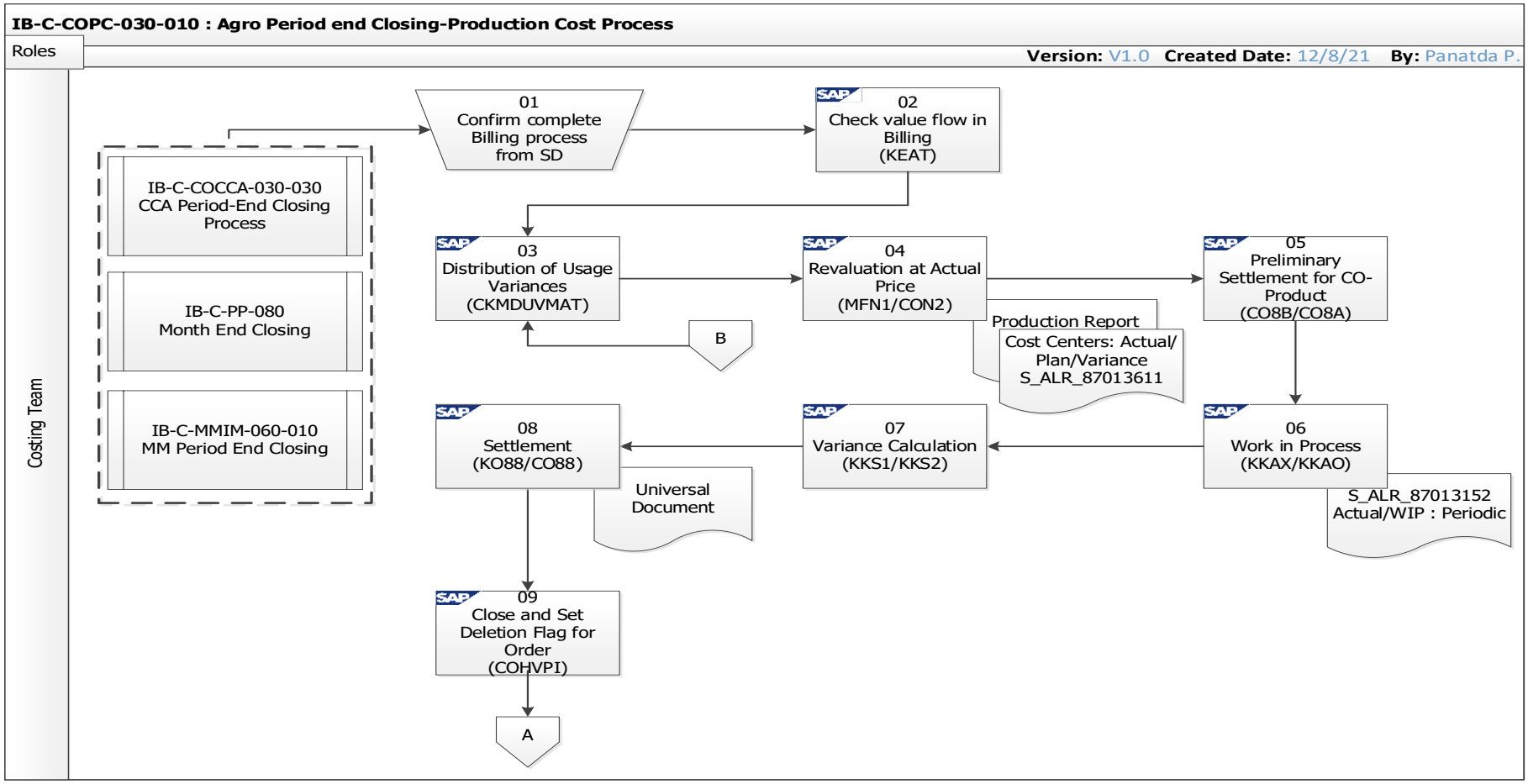
Actual Costing Run

Q&A

Course Overview

IB-C-COPC-030-010 Agro Product Costing Period-End Closing (1/2)

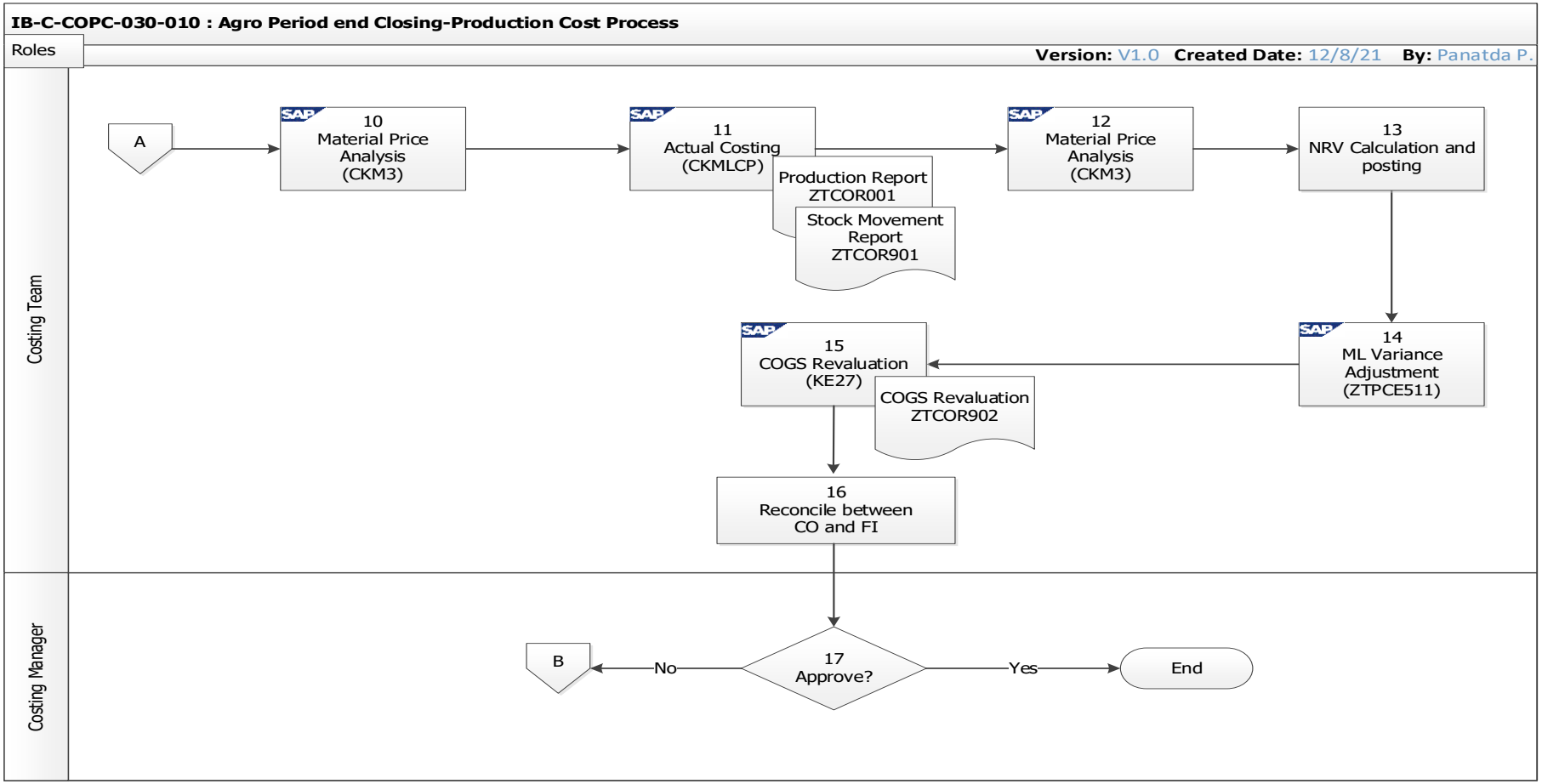
SAP Implementation Project
Module: Controlling



Course Overview

IB-C-COPC-030-010 Agro Product Costing Period-End Closing (2/2)

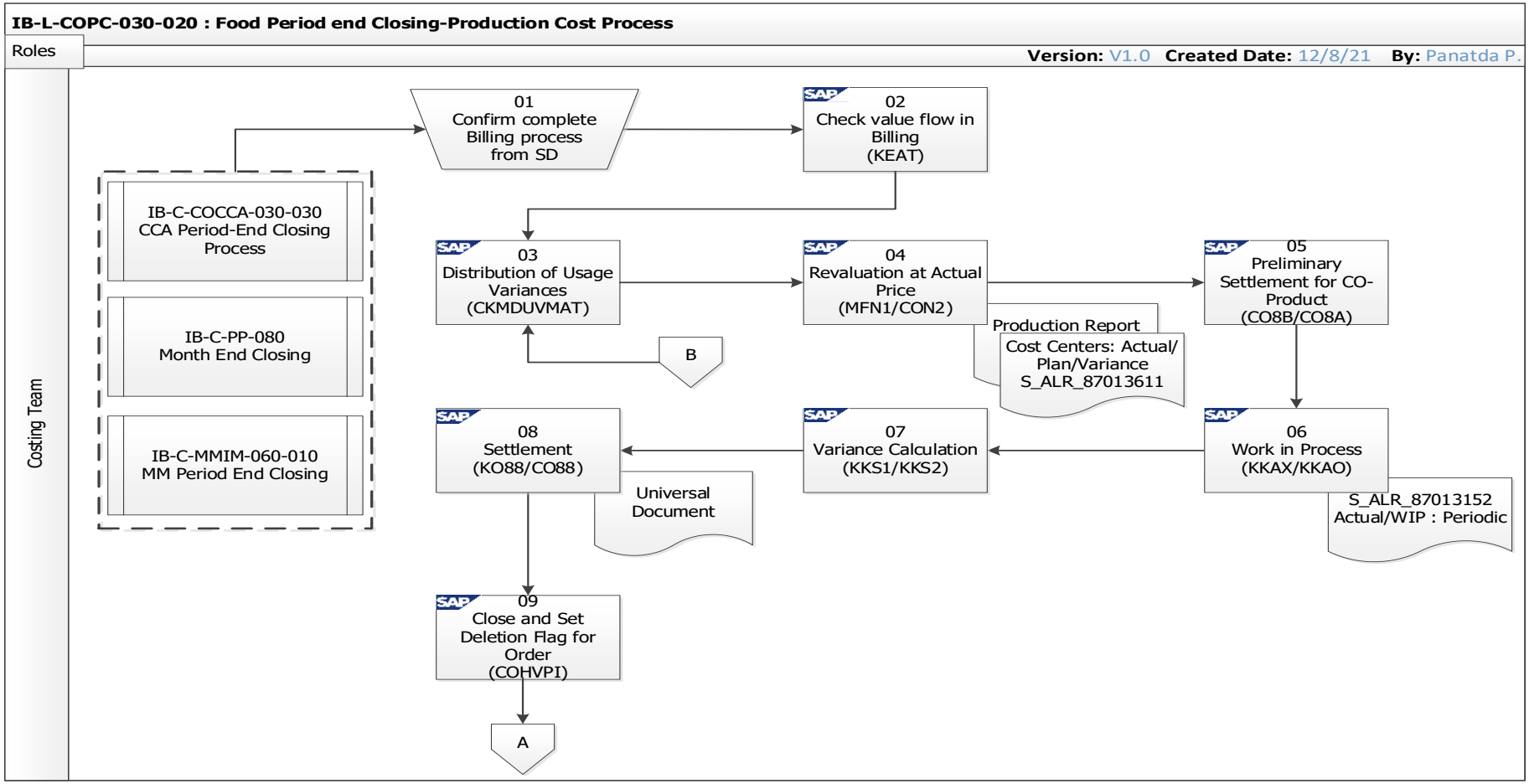
SAP Implementation Project
Module: Controlling



Course Overview

IB-C-COPC-030-020 Food Product Costing Period-End Closing (1/2)

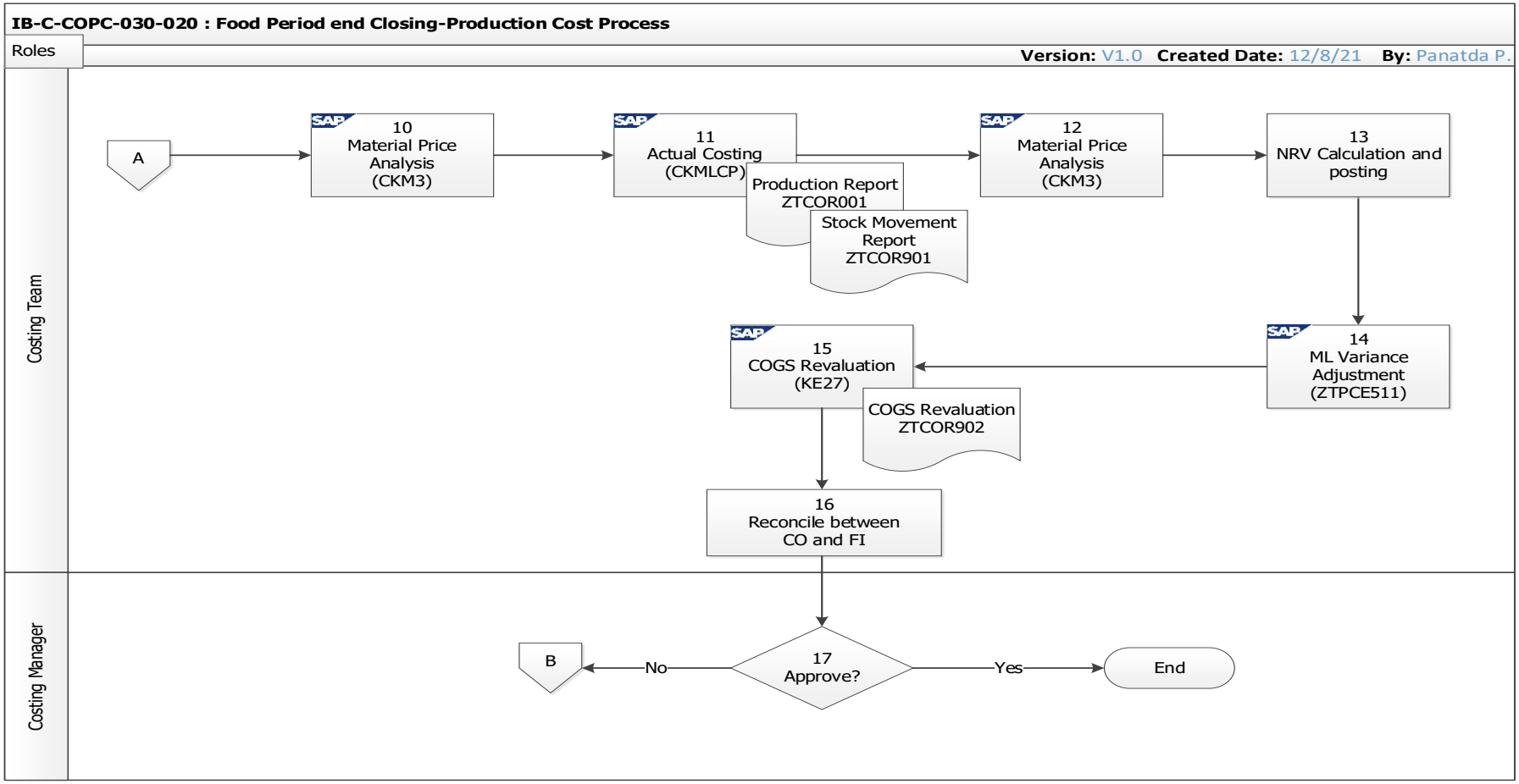
SAP Implementation Project
Module: Controlling



Course Overview

IB-C-COPC-030-020 Food Product Costing Period-End Closing (2/2)

SAP Implementation Project
Module: Controlling



Course Overview

Period End Closing – Actual Costing

Period End Closing by Actual Costing/Material Ledge Function is to calculate Production Cost of Semi-FG and FG. The system will distribute the Production Variance from Prior Process to Next Process (Roll-up) until the Product is sold. Data analysis can be compared between Standard Cost and Actual Cost.

Period End for Actual Costing Function called "**Actual Costing Run**"

Course Overview

Period End Closing – Process Flow Wrap-up

Variance Calculation

PA
FI
ML

Dr/Cr. 51xxxxxxxx ผลต่างจากการผลิต 150
Cr./ Dr.53xxxxxxxx ต้นทุนผลิตสินค้า 150

ML

FI / PA

ML: Material Ledger

Process	Qty.	Prelim.	Pr. Diff.
Begin.	500	2,500	230
Receipt :			
- Prod.	200	1,000	150
Cumulative	700	3,500	380
Consump.	....	....	....
Ending	....	....	....

PA: Profitability Analysis

+ Revenue
- COGS
- Material Costs
- Direct Prod. Costs
- Overhead

+/- Variance

= Contribution Margin
Sales & Admin Cost

= Operating Profit
+/- Other Income & Exp.

= Net Profit

Revaluation Activity at Actual Price

↓

Overhead

↓

WIP Calculation

↓

Variance Calculation

↓

Order Settlement

↓

Actual Costing with ML

Actual Costing Material Ledger: Transactions

Actual Costing Material Ledger Transaction Consists of:

T-Code: **CKMLCP**

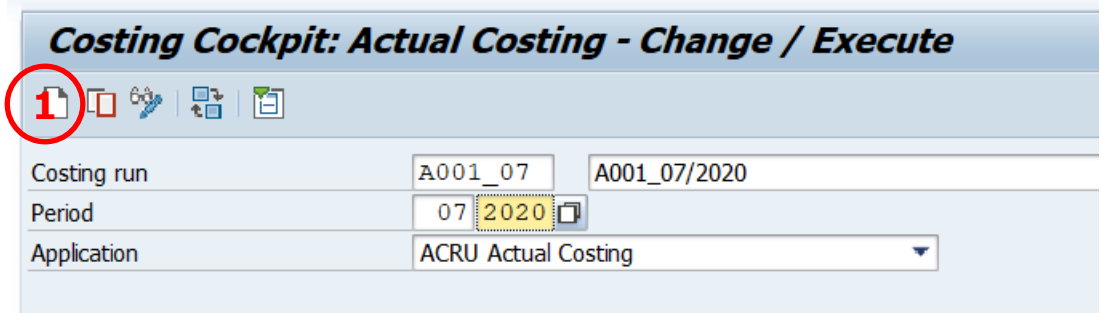
Actual Costing Run

Course Outline

- Course Overview
- **Actual Costing Run**
- Q&A

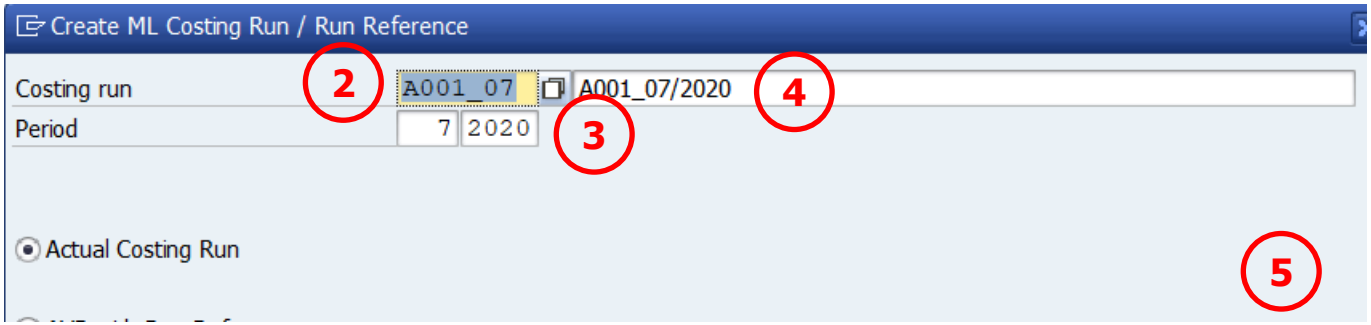
Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Header**



Costing Cockpit Screenดังนี้

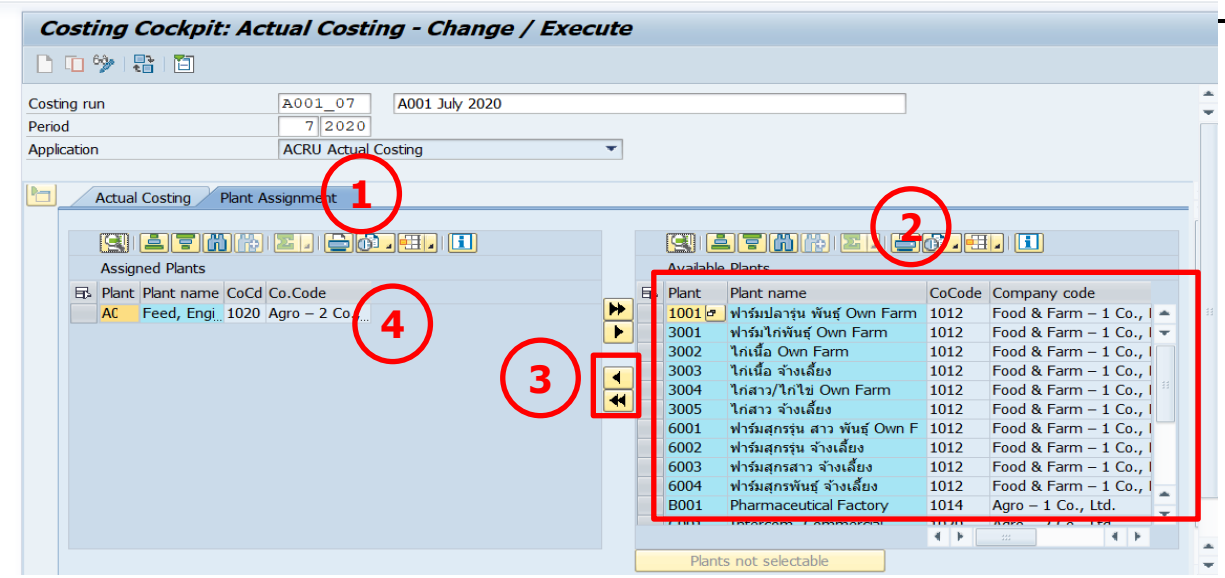
1. **Create** Press Create to create New Actual Costing Run



2. **Costing Run** Input 'Costing Run' and description.
3. **Period**** – Input 'Period and Year' to execute actual costing.
   ** Actual Costing Run can be created "1 Costing Run/ Plant/Period/Year" only
   ** Should create all Plants under the same Company in 1 Costing Run because Betagro has Transfer Material between Plant also**
4. Enter Description of Actual Costing Run
5. Press "Continue" Or "ENTER"

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Plant Assignment**



1. **Plant Assignment** Tab to control Plant under Company

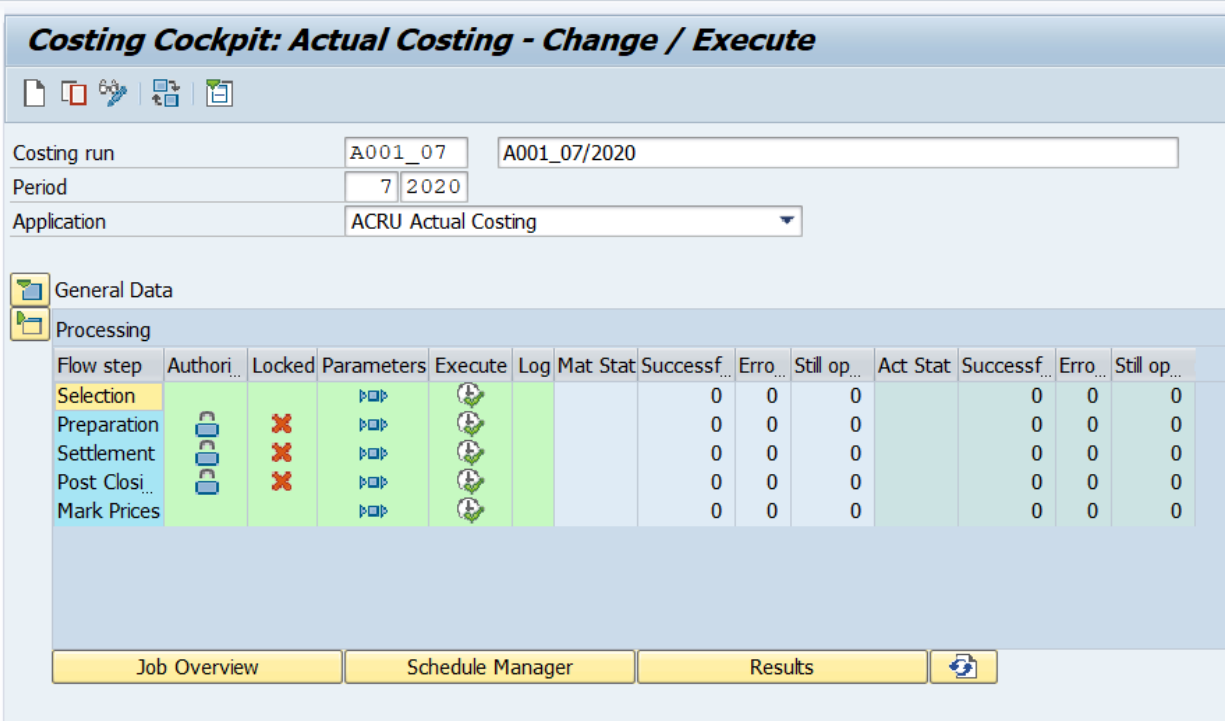
2. **Plant** Select "Plant" which is required to perform actual costing. (Should select all Production Plants)
3. Selected Plant will have orange color
4. Click to move to the left
5. Plant moved to Left column

Press SAVE

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step

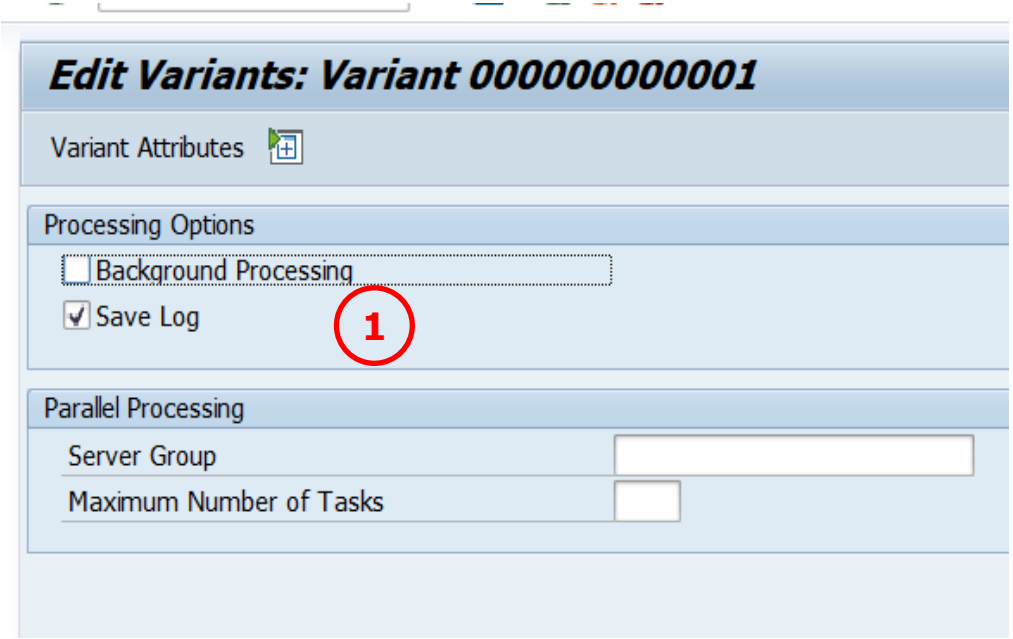


The "Flow Steps" displayed. Click Parameter for each step.

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: Selection



Step: Selection

System will select Material under the Plant to calculate Actual Costing. The selected Material will have Price Control = "**S**" and Price Determination = "**3**"

1. Unselect "Background Processing"

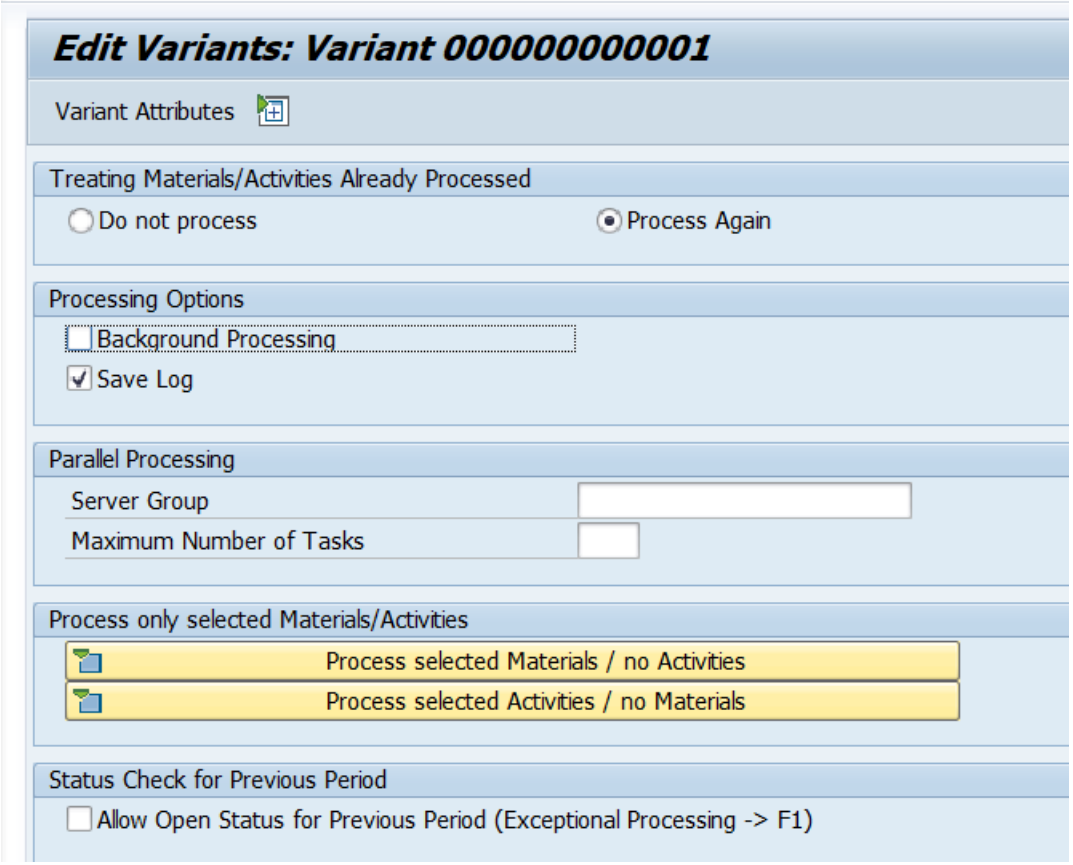
Press SAVE to save Parameter

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

AROUND | BETAGRO

Actual Costing Flow Step: Preparation



Step: Preparation

System set the sequences of Production Variance Distribution from Prior Process to Next Process.

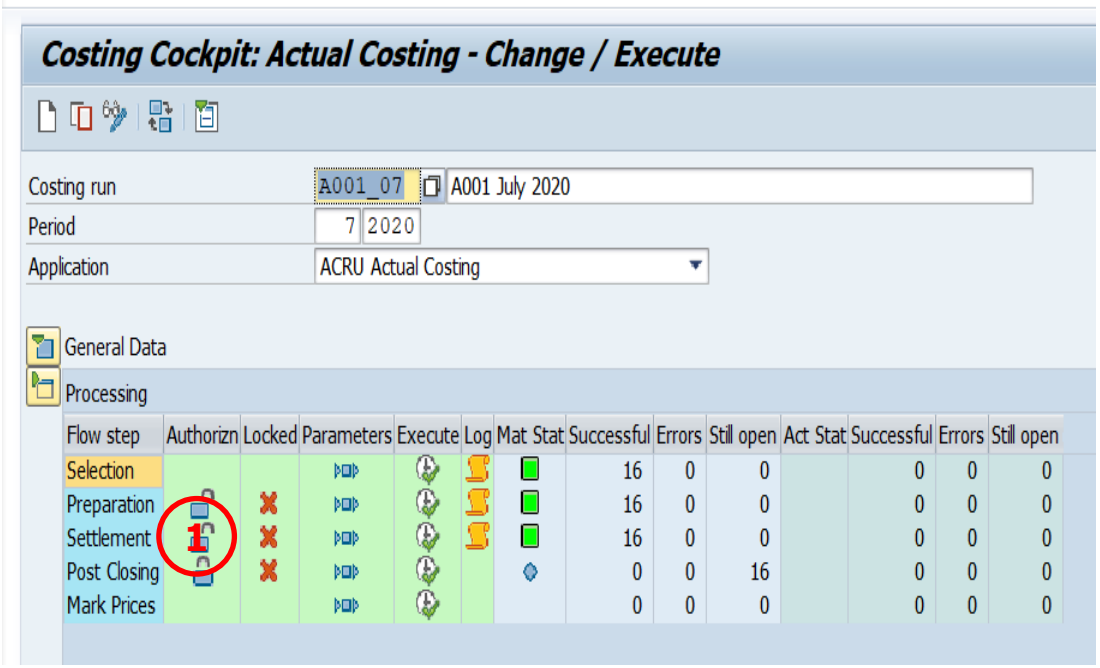
1. Unselect "Background Processing"

Press SAVE to save Parameter

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: Settlement (1/2)



Step: Settlement

System will calculate the Single-level production variance and Multi-Level production Variance for each Material to be prepared the variance distribution (Roll-up) to the next process.

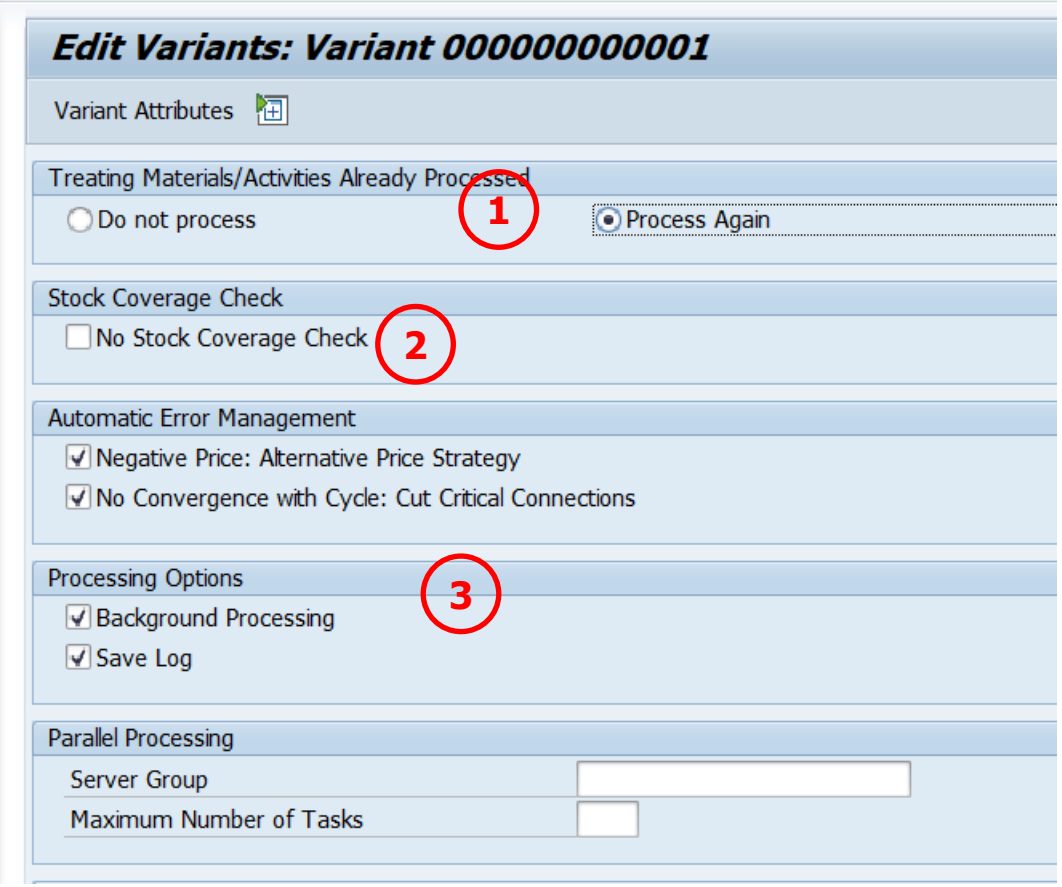
1. If Step "Settlement" has Locked, click to unlock to allow price determination.

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

AROUND | BETAGRO

Actual Costing Flow Step: Settlement(2/2)



1. **Treating Materials Already Processed** is the Indicator to let the system know how to process if the Material has the Single-Level Pr. Determine executed already.
2. **Stock Coverage Check** Unselect
3. Unselect "**Background Processing**"

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: **Settlement**

Material Price Analysis

Costing Cockpit Set Costing Run

Material: A230201007 ไก่ไข่ 5-12สป/30กก

Plant: A001 Feed, Engineering, and lab.

Valuation Type:

Sales Order Stock/Project Stock

Period/Year: 7 2020 Period Status Settlement Completed

Curr./Valuation: 10 Company code currency THB

Value: Actual Value Level + Lower Level Fixed + Variable

View: PS Price Determination Structure H Main Cost Component Split

Prices

Messages Object Source Document WIP

Category	Quantity	ValQtyUnit	PrelimVal	PriceDiff	ExRateDiff	ActualVal.	Price
Beginning Inventory	0	KG	0.00	0.00	0.00	0.00	0.00
Revaluation	0	KG	0.00	0.00	0.		
Receipts	500	KG	5,630.00	5,543.30-	0.		
Production	500	KG	5,630.00	5,543.30-	0.		
PVersion:D101	500	KG	5,630.00	5,543.30-	0.00	86.7	0.17
WL23201011/A001	0	KG	0.00	5,537.69-	0.00	5,537.69-	0.00
1000000228 Order Settlement 800000	0	KG	0.00	5.61-	0.00	5.61-	0.00
1000000151 Goods receipt 800000/1	500	KG	5,630.00	0.00	0.00	5,630.00	11
Cumulative Inventory	500	KG	5,630.00	5,543.30-	0.00	86.70	0
Ending Inventory	500	KG	5,630.00	5,543.30-	0.00	86.70	0
Ending Inventory	500	KG	5,630.00	0.00	0.00	5,630.00	11.26
Settlement	0	KG	0.00	5,543.30-	0.00	5,543.30-	0.00

Variance From lower Level

Variance From Single Level

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Revaluation of Consumption - Example

Curr./Valuation: 10 Company code currency — THB

View: PS Price Determination Structure

Prices and Inventory Values

Messages | Closing Document

Category	Quantity	Unit	PrelimVal	Price diff	ExRt diff.	Price	Currency
Beginning Inventory	0	PC	0.00	0.00	0.00	0.00	THB
Receipts	30,000	PC	400,800.00	1,468,149.55	0.00	62.30	THB
Cumulative Inventory	30,000	PC	400,800.00	1,468,149.55	0.00	62.30	THB
Consumption	30,000	PC	400,800.00	1,468,149.55	0.00	62.30	THB
Consumption	30,000	PC	400,800.00	1,468,149.55	0.00	62.30	THB
4000000001 Revaluation of Consumption	0	PC	0.00	1,468,149.55	0.00	0.00	THB
1000000010 TF fr Iss. Val. CST 685	30,000	PC	400,800.00	0.00	0.00	13.36	THB
Ending Inventory	0	PC	0.00	0.00	0.00	62.30	THB

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: **Post Closing (1/2)**

Processing

Flow step	Authori...	Locked	Parameters	Execute	Log	Mat Stat	Successf...	Erro...	Still op...
Selection							16	0	0
Preparation							16	0	0
Settlement							16	0	0
Post Closi...		1					0	0	16
Mark Prices							0	0	0

Processing

Flow step	Authori...	Locked	Parameters	Execute	Log	Mat Stat	Successf...	Erro...	Still op...
Selection							16	0	0
Preparation							16	0	0
Settlement							16	0	0
Post Closi...		2					0	0	16
Mark Prices							0	0	0

Step: Post Closing

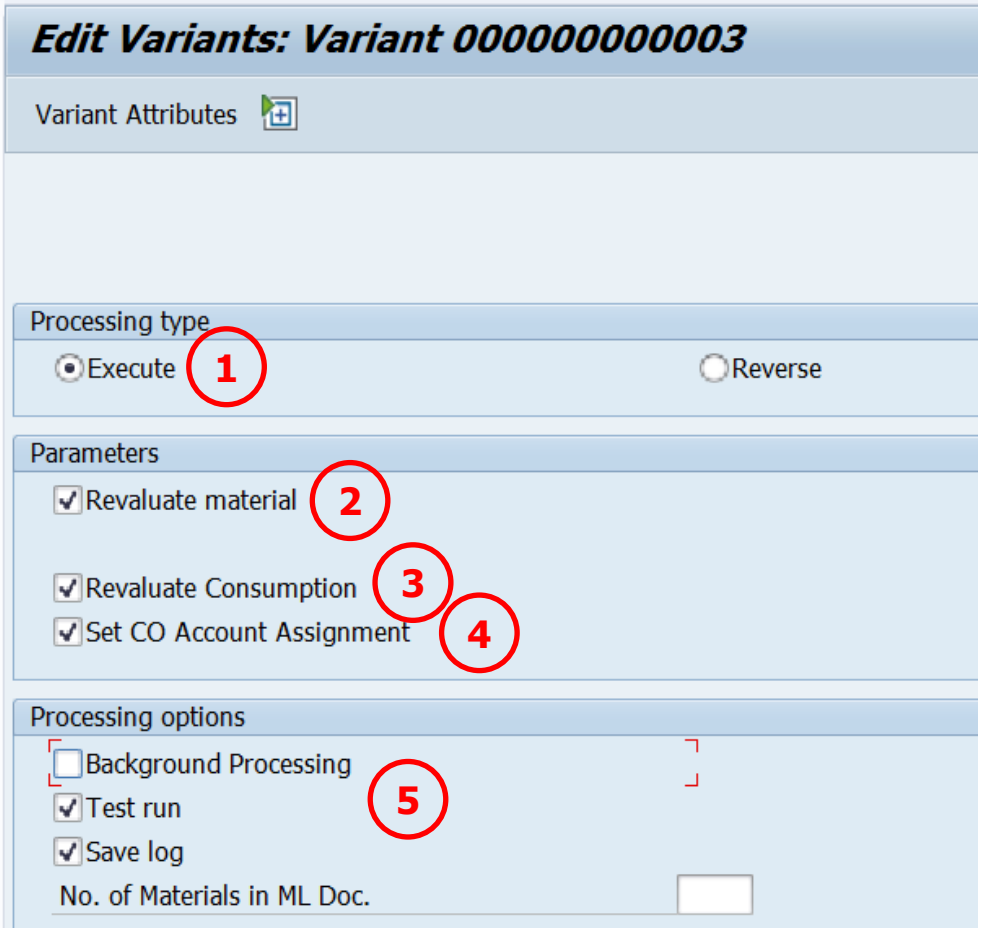
System will Post Accounting of the Production Variance that distributed to each step including Remaining Inventory at the month end and for COGS.

1. If Step "Post Closing" has Locked, click to unlock to allow Post Closing
2. If Step "Post Closing" has Unlocked, the system is ready to Post Closing

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: Post Closing (2/2)

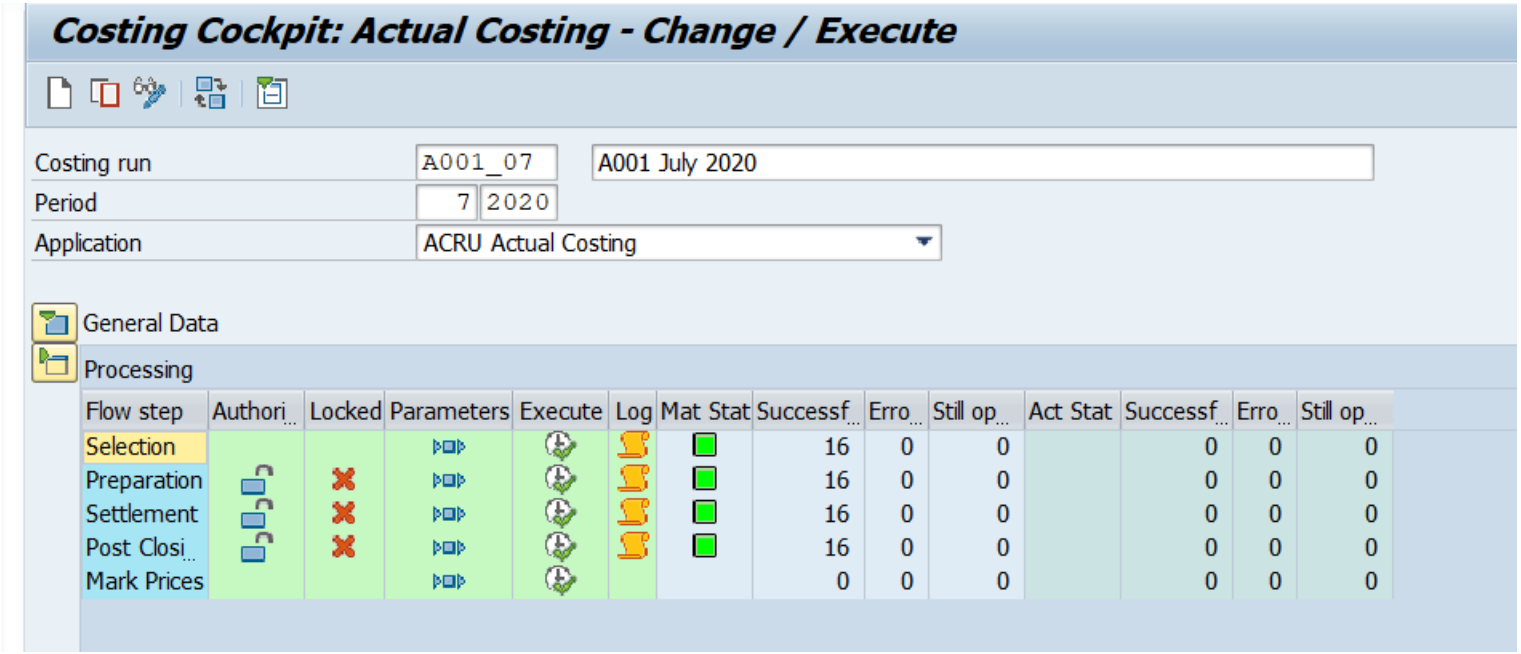


1. **Processing type** Select Processing Type
2. **Revaluate Material** Select to update remaining inventory to be Actual Production Cost
3. **Revaluate Consumption** Select to update COGS, Consume Process to be Actual Cost
4. **Set CO Account Assignment** Select to record the Revalue data to related object
5. **Processing options**

- Unselect "Background Processing"
- "Test Run"
- Select "Save log"

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Processing**



Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: Post Closing - Example

Material Price Analysis

Costing Cockpit Set Costing Run

Material	A230201007	ไก่ไข่ 5-12สป/30กก
Plant	A001	Feed, Engineering, and lab.
Valuation Type		
Sales Order Stock/Project Stock		
Period/Year	7 2020	Period Status Closing Entries Comple
Curr./Valuation	10 Company code currency	THB
Value	Actual Value	Level + Lower Level Fixed + Variable
View	PS Price Determination Structure	H Main Cost Component Split

Prices

Messages Object Closing Document Source Document WIP

Category	Quantity	ValQtyUnit	PrelimVal	PriceDiff	ExRateDiff	ActualVal.
Beginning Inventory	0	KG	0.00	0.00	0.00	0.00
Revaluation	0	KG	0.00	0.00	0.00	0.00
Receipts	500	KG	5,630.00	5,543.30-	0.00	86.70
Production	500	KG	5,630.00	5,543.30-	0.00	86.70
PVersion:D101	500	KG	5,630.00	5,543.30-	0.00	86.70
WL23201011/A001	0	KG	0.00	5,537.69-	0.00	5,537.69-
1000000228 Order Settlement 800000	0	KG	0.00	5.61-	0.00	5.61-
1000000151 Goods receipt 800000/1	500	KG	5,630.00	0.00	0.00	5,630.00
Cumulative Inventory	500	KG	5,630.00	5,543.30-	0.00	86.70
Ending Inventory	500	KG	5,630.00	5,543.30-	0.00	86.70
Ending Inventory	500	KG	5,630.00	0.00	0.00	5,630.00
Settlement	0	KG	0.00	5,543.30-	0.00	5,543.30-

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Flow Step: Post Closing - Example

Display Document: Data Entry View

Display Currency | General Ledger View

Data Entry View

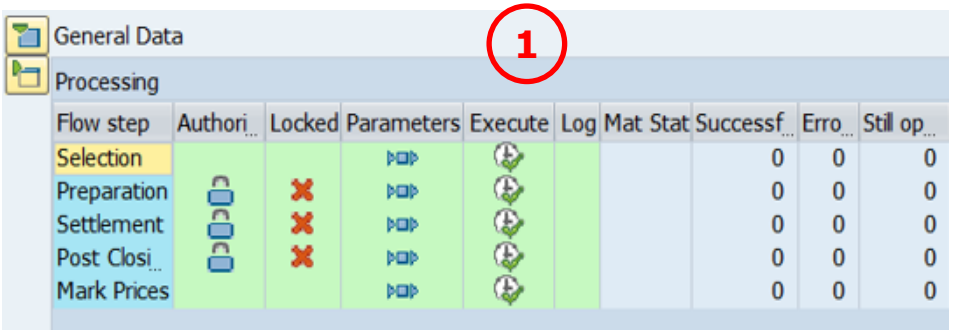
Document Number	6400000001	Company Code	1020	Fiscal Year	2020
Document Date	09.08.2020	Posting Date	31.07.2020	Period	7
Reference		Cross-Comp.No.			
Currency	THB	Texts Exist	☐	Ledger Group	

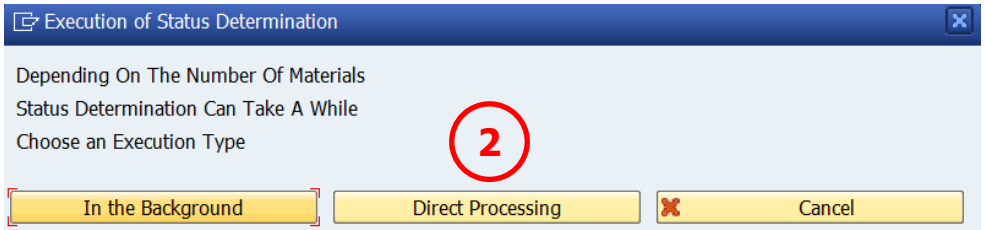
CoCd	Item	Key	Account	Description	Amount	Curr.	Tx	Cost Center	Profit Center	Text
1020	1	99	1503010010	Finished products	5,543.30-	THB			20A001	BESTD: Debit/credit material
	2	83	5309130000	P.Dif.A.ML S.FG-PRY	5,543.30	THB			20A001	EBPRD: Write off price differences
	3	99	1503020010	Semi Finished Goods	5,482.31-	THB			20A001	BESTD: Debit/credit material
	4	93	5309140000	P.Dif.A.ML S.SFG-PRY	5,537.69-	THB			20A001	EBPRD: Write off price differences
	5	83	5109030020	Price Adj.V.SFG-UMB	11,020.00	THB		2020110000	20A001	AUFUM: Write off of revaluation amo...
	6	83	5309140000	P.Dif.A.ML S.SFG-PRY	5,537.69	THB			20A001	VNPRD: Offset against price differenc...
	7	93	5309130000	P.Dif.A.ML S.FG-PRY	5,537.69-	THB			20A001	ZUPRV: Price differences from previou...
	8	89	1503020010	Semi Finished Goods	2.99	THB			20A001	BESTD: Debit/credit material
	9	93	5309140000	P.Dif.A.ML S.SFG-PRY	2.99-	THB			20A001	EBPRD: Write off price differences
	10	83	5309140000	P.Dif.A.ML S.SFG-PRY	0.01	THB			20A001	VNPRD: Offset against price differenc...
	11	93	5309140000	P.Dif.A.ML S.SFG-PRY	0.01-	THB			20A001	ZUPRV: Price differences from previou...
	12	83	5309140000	P.Dif.A.ML S.SFG-PRY	0.03	THB			20A001	VNPRD: Offset against price differenc...
	13	93	5309140000	P.Dif.A.ML S.SFG-PRY	0.03-	THB			20A001	ZUPRV: Price differences from previou...
	14	93	5309140000	P.Dif.A.ML S.SFG-PRY	2.77-	THB			20A001	VNPRD: Offset against price differenc...
	15	83	5309140000	P.Dif.A.ML S.SFG-PRY	2.77	THB			20A001	ZUPRV: Price differences from previou...
	16	89	1503020010	Semi Finished Goods	0.12	THB			20A001	BESTD: Debit/credit material
	17	93	5309140000	P.Dif.A.ML S.SFG-PRY	0.12-	THB			20A001	EBPRD: Write off price differences
	18	93	5309140000	P.Dif.A.ML S.SFG-PRY	0.03-	THB			20A001	VNPRD: Offset against price differenc...
	19	83	5309140000	P.Dif.A.ML S.SFG-PRY	0.03	THB			20A001	ZUPRV: Price differences from previou...
	20	93	5309140000	P.Dif.A.ML S.SFG-PRY	0.13-	THB			20A001	VNPRD: Offset against price differenc...
	21	83	5309140000	P.Dif.A.ML S.SFG-PRY	0.13	THB			20A001	ZUPRV: Price differences from previou

Period End Closing-Actual Costing

CKMLCP – Create Actual Costing Run: **Process**

Actual Costing Run Execution Steps





1. After finish setting Parameter for each Step, System display "Execute" icon. Then execute the step sequentially.

2. After "Execute" each Step of Actual Costing Run . Press "**Refresh status data**" to update the result of each step. System pop up "Execution of Status Determination" window, select "Direct Processing" to update status immediately.
3. Each step of Actual Costing Run have Log from processing. Click to see the log.

Product Costing and Material Ledger Reports : Transactions

Example Material Ledger Standard Reports consists of:

- T-Code: **CKMVFM**
  Value Flow Monitor
- T-Code: **S_P99_41000062**
  Prices and Inventory Values
- T-Code: **CKMTOPSTOCKVAL**
  Materials with Highest Inventory Value
- T-Code: **COMLWIPDISP**
  Display of WIP for Actual Costs
- T-Code: **MLCCSPD**
  Actual Cost Components
- T-Code: **CKMLQS**
  Valuated Quantity Structure (Multilevel)
- T-Code: **CKM3**
  Material Price Analysis

Course Outline

- Course Overview
- Actual Costing Run
- **Q&A**

Q&A

Exercise and Test