

# Controlling Case Study Cost Center Accounting (CO-CCA)

This case study explains an integrated cost center accounting process in detail and thus fosters a thorough understanding of each process step and underlying SAP functionality.

## Product

SAP ERP  
G.B.I.  
Release 6.0

## Level

Undergraduate  
Graduate  
Beginner

## Focus

Controlling  
Cost Center Accounting

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## Version

2.11

## MOTIVATION

The data entry requirements in the controlling exercises (CO 1 thorough CO 4) were minimized because much of the data was stored in the SAP system. This stored data, known as master data, simplifies the processing of business transactions.

In this case study, costs of GBI's cafeteria are assessed and allocated to organizational units that use its services.

In order to allocate costs, cost centers will be created and output costs will be planned.

## PREREQUISITES

Before you use this case study, you should be familiar with navigation in the SAP system.

In order to successfully work through this case study, it is not necessary to have finished the CO exercises (CO 1 through CO 4). However, it is recommended.

## NOTES

This case study uses the Global Bike Inc. (G.B.I.) data set, which has exclusively been created for SAP UA global curricula.

## Process Overview

**Learning Objective** Understand and perform a cost center accounting process. **Time** 105 min

**Scenario** In order to perform the cost center accounting you will take on different roles within the GBI company, e.g. cost accountant or chief accountant. You will be working in the Controlling (CO) department.

**Employees involved** Jermain Kumins (Production Data Administrator)

Jamie Shamblin (Cost Accountant)

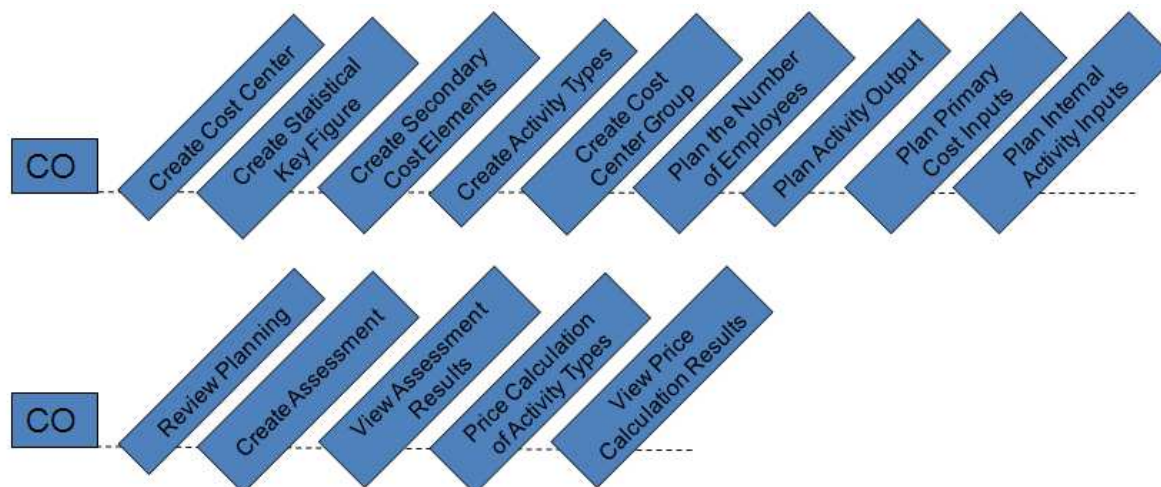
Shuyuan Chen (Chief Accountant)

To assess and allocate costs associated with the cafeteria cost centers, cost elements and activity types are created first. You will then plan the activity outputs, the primary cost inputs and the internal activity inputs.

Process description

After reviewing your planning you create and execute an assessment cycle and display its results.

Finally, you will calculate the prices of the activity types.



## Create Cost Center

**Task** Create three cost centers.

**Time** 10 min

**Short Description** Create cost center for canteen, maintenance and assembly.

**Name (Position)** Jamie Shamblin (Cost Accountant)

A cost center represents an organizational unit within a controlling area and specifies a uniquely definable instance where costs are incurred. This definition can be based on functions, settlement specific, geography, or cost responsibility.


To create a new cost center, follow the menu path:

Menu path

**Accounting ► Controlling ► Cost Center Accounting ► Master Data ► Cost Center ► Individual Processing ► Create**

Note: If the system prompts you to enter the relevant controlling area, enter **NA00**. Press ENTER to confirm.

NA00

On the following screen enter **CC-CA###** (replace ### with your number, e.g. 012) as cost center number. The cost center should be valid from **01/01 of the current fiscal year**. Now, press ENTER or click  to confirm.

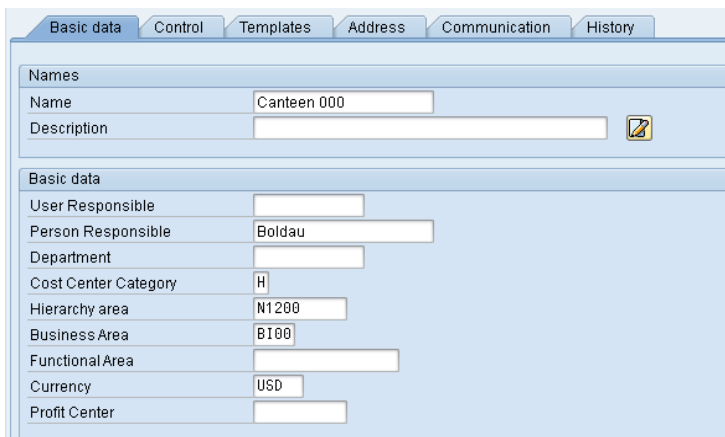
CC-CA###  
01/01 of current year

Enter **Canteen ###** as the cost center name and enter your name for the person responsible. Select cost center category Service cost center **H** and assign the cost center to hierarchy area Internal services **N1200**. In addition, choose business area **Bikes** via the F4-Help and currency **USD**.

Canteen ###  
Your name  
H  
N1200


\*, USD

Compare your entries with the screen shown below.



The screenshot shows the SAP Cost Center creation interface with the following data entered:

Field	Value
Name	Canteen 000
Description	
User Responsible	
Person Responsible	Boldau
Department	
Cost Center Category	H
Hierarchy area	N1200
Business Area	B100
Functional Area	
Currency	USD
Profit Center	


Click  to save your cost center.

Repeat the above process to create cost center for maintenance. Use the following data:

<b>Cost Center:</b>	<i>CC-MA###</i>	CC-MA###
<b>Valid from:</b>	<i>01/01 of the current fiscal year</i>	01/01 of current year
<b>Name:</b>	<i>Maintenance ###</i>	Maintenance ###
<b>Person responsible:</b>	<i>Your name</i>	Your name
<b>Cost center type:</b>	<i>H</i>	H
<b>Hierarchy area:</b>	<i>N4300</i>	N4300
<b>Business area:</b>	<i>BI00</i>	BI00
<b>Currency:</b>	<i>USD</i>	USD

Repeat the above process to create cost center for assembly. Use the following data.

<b>Cost Center:</b>	<i>CC-AS###</i>	CC-AS###
<b>Valid from:</b>	<i>01/01 of the current fiscal year</i>	01/01 of current year
<b>Name:</b>	<i>Assembly ###</i>	Assembly ###
<b>Person responsible:</b>	<i>Your name</i>	Your name
<b>Cost center type:</b>	<i>F</i>	F
<b>Hierarchy area:</b>	<i>N4200</i>	N4200
<b>Business area:</b>	<i>BI00</i>	BI00
<b>Currency:</b>	<i>USD</i>	USD

Click on the exit icon  to return to the SAP Easy Access Menu.



## Create Statistical Key Figure

**Task** Create a new statistical key figure.

**Time** 5 min

**Short Description** Create a new statistical key figure.


**Name (Position)** Jamie Shamblin (Cost Accountant)

Because the canteen costs are assessed for three cost centers (including itself), the number of employees in the cost centers is the allocation base for cost assessment. You have to create a statistical key figure for this purpose.


To create a new statistical key figure, follow the menu path:

Menu path

**Accounting** ▶ **Controlling** ▶ **Cost Center Accounting** ▶ **Master Data** ▶ **Statistical Key Figures** ▶ **Individual Processing** ▶ **Create**


Enter **EMP###** (replace ### with your number) as the key figure number and click .

EMP###

On the following screen, enter **Number of employees** as name and choose **Number of Persons (PRS)** as the unit. Make sure the category **Fxd val.** is selected. Then, click .

Number of employees

PRS, Fxd val.

Click on the exit icon  to return to the SAP Easy Access Menu.



## Create Secondary Cost Elements

**Task** Create secondary cost elements.

**Time** 5 min

**Short Description** Create secondary cost elements to assess the cost of the canteen, assembly and maintenance.

**Name (Position)** Jamie Shamblin (Cost Accountant)

Internal cost flows and activity flows are always allocated in SAP ERP using secondary cost elements. A cost element classifies the purpose-related, valuated consumption of factors of production within a controlling area. In contrast to primary cost elements, secondary cost elements do not have any corresponding, cost-relevant G/L account.

To create a new secondary cost element follow the menu path:

Menu path

**Accounting ► Controlling ► Cost Center Accounting ► Master Data ► Cost Element ► Individual Processing ► Create Secondary**

Enter **PLA###** as the cost element number. The cost element should be valid from **01/01 of the current fiscal year**. Now, click

PLA###

01/01 of current year



Type in the name **Plan Asm. CC-CA###** and assign it to cost element category Assessment (42). Compare your screen to the one shown below.

Plan Asm CC-CA###

42

Basic Data	Indicators	DefaultAcctAssgnmt	History
<b>Names</b>			
Name	Plan Asm. CC-CA000		
Description			
<b>Basic Data</b>			
CElem category	42		
Attribute mix			
Functional Area			

Now, click  save.

Repeat the process above for the maintenance allocation cost element with the following data:


Cost Element:	<b>MAI###</b>	MAI###
Valid from:	<b>01/01</b> of the current fiscal year	01/01 of current year
Name:	<b>Allocation CC-MA###</b>	Allocation CC-MA###
Cost. Elem. Cat.:	<b>43</b>	43

Now, click  save.

Repeat the process for the maintenance allocation cost element with the following data:

Cost Element:	<b>ASM###</b>	MAI###
Valid from:	<b>01/01</b> of the current fiscal year	01/01 of current year
Name:	<b>Allocation CC-AS###</b>	Allocation CC-AS###
Cost. Elem. Cat.:	<b>43</b>	43

Now, click  save.

Click on the exit icon  to return to the SAP Easy Access Menu.



## Create Activity Types

**Task** Create activity types.

**Time** 10 min

**Short Description** Create activity types to allocate cost for activities within maintenance and assembly.


**Name (Position)** Jamie Shamblin (Cost Accountant)

Activity types are organizational units within the controlling area that classify the activities performed by a cost center. As units of measure, they are used to allocate internal activities.

To create a new activity type, follow the menu path:


Menu path

**Accounting ► Controlling ► Cost Center Accounting ► Master Data ► Activity Type ► Individual Processing ► Create**

Enter **M###** (replace ### with your assigned number) as the activity type number. It should be valid from **01/01** of the current fiscal year. Click .

M###

01/01 of current year

On the following screen, type in **Maint. Hours ###** as the name. The activity unit is Hour (**H**), the activity type should be valid for **all cost center categories (\*)**. Use the F4-Help to choose the activity type category **Manual entry, manual allocation** and assign it to the allocation cost element you just created (**MAI###**). Your screen should look similar to the one depicted below. Now, Click .

Maint. Hours 000

H, all cost center categories

Manual entry, manual allocation  
MAI###



**Create Activity Type: Basic Screen**

Activity Type: M000  
 Controlling Area: NA00 GBI North America  
 Valid From: 01/01/2011 to 12/31/9999

Basic data | Indicators | Output | History

**Names**  
 Name: Maint. hours 000  
 Description:


**Basic data**  
 Activity Unit: H  
 CCtr categories: \*


**Allocation default values**  
 ATyp category: 1  
 Allocation cost elem: MAI000  
 Price indicator:

Repeat the process above to create the activity for the assembly cost center.

Insert the following data and use the F4-Help if necessary:

Activity type:	<b>A###</b>	A###
Valid from:	<b>01/01 of current fiscal year</b>	01/01 of current year
Name:	<b>Assembly hours ###</b>	Assembly hours ###
Activity unit:	<b>Hour</b>	Hour
Cost center cat.:	<b>All Cost Center Cate</b>	All Cost Center Cate
Activity type cat.:	<b>manual entry, manual allocation</b>	manual entry, manual allocation
Alloc. Cost element:	<b>ASM###</b>	ASM###

Now, click  to save your activity type.

Click on the exit icon  to return to the SAP Easy Access Menu.



## Create Cost Center Group

**Task** Create the cost center group.

**Time** 10 min

**Short Description** Create a cost center group to assess the canteen cost. Receivers of the canteen cost are the canteen, the maintenance and the assembly cost center you created previously.


**Name (Position)** Jamie Shamblin (Cost Accountant)

Cost centers can be grouped together to form cost center groups by various perspectives to model the company's structure as cost centers in the SAP System. You can use these groups to form cost center hierarchies that summarize the areas for decision-making, responsibility, and control according to the company's specific needs.

To create a new cost center group, follow the menu path:

Menu path



**Accounting** ► **Controlling** ► **Cost Center Accounting** ► **Master Data** ► **Cost Center Group** ► **Create**


The group shall be named **GROUP###** (replace ### with your assigned number). Click  to continue.




GROUP###

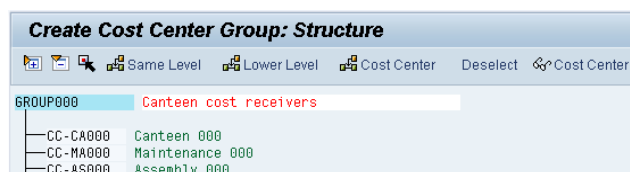
Name the displayed hierarchy **Canteen cost receivers** and click

Canteen cost receivers

 Cost Center (not to be confused with  Cost Center).

In the left-hand column, enter the cost centers **CC-CA###**, **CC-MA###** and **CC-AS###** in that sequence and click  to confirm. The names of the cost centers should then be displayed

If you see `>>> No valid master record` instead, it means you have misspelled one of the cost centers. Select the involved cost center, click  and then . Enter the correct cost center and click .



Click . Then return to the SAP Easy Access menu by clicking  twice.



## Plan the Number of Employees

**Task** Plan the number of employees.

**Time** 5 min

**Short Description** Plan the number of employees working in the organizational units associated with the previously created cost centers.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To plan the number of employees, follow the menu path:

Menu path

**Accounting** ► **Controlling** ► **Cost Center Accounting** ► **Planning**  
 ► **Statistical Key Figures** ► **Change**

The planning layout Statistical key figures: standard (1-301) appears. Choose the **Plan/actual version** via the F4-Help and **periods 1 to 12 in the current fiscal year**. Enter cost center **CC-AS###** and key figure **EMP###**. Make sure you leave all other fields blank.

Plan/actual version  
 1,12, current fiscal year  
 CC-AS###, EMP###

Compare your entries with the screen shown below.

**Change Statistical Key Figure Planning: Initial Screen**


Layout: 1-301 Statistical Key Figures: Standard


Variables

Version	0
From Period	1
To Period	12
Fiscal year	2011

Cost Center: CC-AS000  
 to:   
 or group:  Canteen cost receivers

Stat. key figure: EMP000  
 to:   
 or group:

Click Form-Based at the bottom of the screen. Then click  or hit F5.


Enter **15** as the current plan value and click .

15

Repeat the process for cost center **CC-MA###** and enter **5** as current plan value. Repeat the process again for the canteen cost center for **5** planned employees.

CC-MA###, 5

CC-CA###, 5

Click on the exit icon  to return to the SAP Easy Access Menu.



## Plan Activity Output

**Task** Plan the activity output.

**Time** 5 min

**Short Description** Plan the activity output of the maintenance and assembly.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To plan the activity output, follow the menu path:



Menu path

**Accounting** ▶ **Controlling** ▶ **Cost Center Accounting** ▶ **Planning**  
▶ **Activity Output/Prices** ▶ **Change**

The layout *Activity types with prices: standard* appears.

Fill the fields Version, Periods and Fiscal Year as in the previous step, if they do not already contain the correct default values.

0, 1,12, current year


Enter **CC-MA####** as the cost center and **M####** as the activity type. Leave all other fields blank. Then click  and enter **1,800** hours as the plan activity. Click .

CC-MA####, M####  
1,800

Layout		1 - 201	Activity Types with Prices: Standard
<b>Variables</b>			
Version	<input type="text" value="0"/>		Plan/Act - Version
From Period	<input type="text" value="1"/>		January
To Period	<input type="text" value="12"/>		December
Fiscal year	<input type="text" value="2011"/>		
Cost Center	<input type="text" value="CC-MA000"/>		Maintenance 000
to	<input type="text"/>		
or group	<input type="text"/>		
Activity Type	<input type="text" value="M000"/>		Maint. hours 000
to	<input type="text"/>		
or group	<input type="text"/>		

Repeat the process for the assembly cost center and activity type **A####** with a plan activity of **6,000 hours**.

CC-AS####, A####  
6,000

Click on the exit icon  to return to the SAP Easy Access Menu.



## Plan Primary Cost Inputs

**Task** Plan primary cost inputs.

**Time** 10 min

**Short Description** Plan the primary cost inputs for the canteen, assembly and maintenance.

**Name (Position)** Shuyuan Chen (Chief Accountant)

Primary costs are incurred in all three cost centers each fiscal year. These costs are 60,000 for salaries and 90,000 for purchased services in the canteen, maintenance salaries in the amount of 60,000, and assembly wages in the amount of 150,000.

To plan the primary cost inputs, follow the menu path:


Menu path

**Accounting** ▶ **Controlling** ▶ **Cost Center Accounting** ▶ **Planning**  
▶ **Cost and Activity Inputs** ▶ **Change**

The Cost elements *Acty.-Indep./Acty.-Dep.* layout appears.

Fill the fields Version, Periods and Fiscal Year as in the previous step, if they do not already contain the correct default values.

0, 1,12, current year

Enter **CC-CA###** as the cost center and choose **Labor** via the F4-Help as cost element. Leave all other fields blank. Click *Overview Screen* .

CC-CA###, 700000

On the following screen, enter the plan fixed costs of **60,000** and save.


60,000

Repeat the process for the canteen and cost element **741000** with planned fixed costs of **90,000**.

741000  
90,000

On the *Change Cost Element/Activity Input Planning* screen, change the cost center to **maintenance** and **labor** as cost element. Enter the planned salary cost of **60,000**.


CC-MA###, 700000  
60,000

Enter cost center **CC-AS###**, activity type **A###** and cost element **Labor**. Now that you have added the activity type, the primary cost input can be planned activity specific – that is, with a fixed and variable price. Then click .

CC-AS###, A###, 700000

The Plan variable cost field should now be ready for input. Enter **150,000** here and save.

150,000

Click on the exit icon  to return to the SAP Easy Access Menu.



## Plan Internal Activity Inputs

**Task** Plan internal activity inputs.

**Time** 5 min


**Short Description** Plan the internal activity inputs.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To plan the internal activity inputs, follow the menu path:

Menu path

**Accounting ▶ Controlling ▶ Cost Center Accounting ▶ Planning  
▶ Cost and Activity Inputs ▶ Change**

The Cost elements *Acty.-Indep./Acty.-Dep.* layout appears. Because this screen is only suitable for cost elements, not activity types, click  to go to the next layout, *Activity Input Acty.-Indep./Acty.-Dep.* (1-102)


Fill the fields Version, Periods and Fiscal Year as in the previous step, if they do not already contain the correct default values.

0, 1, 12, current year


Enter **CC-AS###** as the cost center, **CC-MA###** as the sender cost center and **M###** as the sender activity type. Leave all other fields blank.

CC-AS###, CC-MA###  
M###

Cost Center	<input type="text" value="CC-AS000"/>	Assembly 000
to	<input type="text"/>	
or group	<input type="text"/>	
Activity Type	<input type="text"/>	
to	<input type="text"/>	
or group	<input type="text"/>	
Sender cost center	<input type="text" value="CC-MA000"/>	Maintenance 000
to	<input type="text"/>	
or group	<input type="text"/>	
Sender activity type	<input type="text" value="M000"/>	Maint. hours 000
to	<input type="text"/>	
or group	<input type="text"/>	

Go to the overview screen by clicking on , and enter **600** hours as plan fixed consumption. Save.

600

Click on the exit icon  to return to the SAP Easy Access Menu.



## Review Planning

**Task** Review the planned costs via the planning report.

**Time** 5 min

**Short Description** Review the planned costs for the canteen, maintenance and assembly.

**Name (Position)** Shuyuan Chen (Chief Accountant)

All cost centers have been charged with primary costs. In Addition, you can also see the total inputs and internal allocation quantities in maintenance and assembly.

To open the report, follow the menu path:

Menu path

**Accounting ► Controlling ► Cost Center Accounting ► Information System ► Reports for Cost Center Accounting ► Planning Reports ► Cost Centers: Planning Overview**

If not already filled in, enter the current fiscal year, period 1 to 12 and Version 0 as report parameters.

Current year  
1, 12, 0

Enter the canteen cost center and click on



CC-CA###

Controlling Area		NA00 GBI North America									
Fiscal Year		2011									
Period		1 To 12									
Version		000 Plan/Act - Version									
Cost Center		CC-C000 Canteen 000									

Cost element/description	OTy	Partner object	ParActivity	Σ Val.in CoCdCur	Σ Fxd value in	Total qty	Fixed qty	Unit
700000 Labor				60,000.00	60,000.00			
741000 Misc. Expense				90,000.00	90,000.00			
<b>Primary Costs</b>				<b>150,000.00</b>	<b>150,000.00</b>			
<b>Activity-Independent Costs</b>				<b>150,000.00</b>	<b>150,000.00</b>			
<b>Debit</b>				<b>150,000.00</b>	<b>150,000.00</b>			
<b>Under/Over-Absorbed Overhead</b>				<b>150,000.00</b>	<b>150,000.00</b>			

Your report should look similar to the one depicted above.

Go back to the previous screen and view the planning reports for the maintenance and assembly as well.

CC-MA###, CC-AS###

Click on the exit icon twice to return to the SAP Easy Access Menu.



## Creating Assessment

**Task** Create assessment for canteen costs.

**Time** 15 min


**Short Description** Create assessment for canteen costs.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To assess canteen cost, follow the menu path:

Menu path

**Accounting** ▶ **Controlling** ▶ **Cost Center Accounting** ▶ **Planning**  
▶ **Allocations** ▶ **Assessment**

In the *Execute Plan Assessment: Initial Screen*, choose Extras ▶ Cycle  
▶ Create. Enter cycle number **C###**, which is valid from **01/01 of the  
current fiscal year** and click .

C###, 01/01 of current  
year

This will produce the following screen.

Create Plan Assessment Cycle: Header Data	
Attach segment	
Controlling Area	NA00 GBI North America
Cycle	C000 Status new
Start Date	01/01/2011 To 12/31/2011
Text	
Indicators	Field Groups
<input checked="" type="checkbox"/> Iterative	<input type="checkbox"/> Object Currency
<input type="checkbox"/> Derive Func. Area	<input type="checkbox"/> Transaction Currency
Preset Selection Criteria	
Version	0 Plan/Act - Version

Type in Cycle **CC-CA###** as text, **uncheck** the iterative field and click  
**Attach segment**.

CC-CA##, uncheck  
iterative

On the *Segment Header* tab type in **SEG###** as segment name. Enter  
**PLA###** as the Assessment CEle.

SEG###  
PLA###

On the *Senders/Receivers* tab enter **CC-CA###** as Sender Cost center  
(from) and Cost center Group **GROUP###** as receiver. Compare with the  
screen shown below.

CC-CA###  
GROUP###



	From	To	Group
<b>Sender</b>			
Cost Center	CC-CA000		
Functional Area			
Cost Element			
<b>Receiver</b>			
Cost Center			GROUP000
Functional Area			

On the *Receiver Tracing Factor* tab choose the value **Plan Stat. Key Figures** in the *Var. portion type* field.

Plan Stat. Key Figures

The following information popup indicates that new fields are displayed.

Click , choose **Plan/actual version** via the F4-Help and statistical key figure **EMP###**.

0

EMP###

Click Save, click three times to go back, and confirm the subsequent confirmation .

In the *Execute Plan Assessment: Initial Screen* enter **C###** in the cycle field and click . Uncheck *Test Run* and click .

C###

The system should notify you that processing was completed without errors. The number of senders should be 1 and the number of receivers 3.

Controlling Area	NA00
Version	0
Period	001 To 012
Fiscal Year	2011
Value date	01/01/2011
Exchange Rate Type	P Standard translation for cost planning
Document Number	200000004
Processing status	UpdateRun
Processing completed without errors	

Cycle	Start Date	Text	P	Senders	Number of receivers	No. of messages
C000	01/01/2011	Cycle CC-CA000	U	1	3	0

Click on . Choose  when asked for exiting the assessment list. Click again to return to the SAP Easy Access Menu.



## View Assessment Results

**Task** Review the results of the assessment.

**Time** 10 min


**Short Description** Review the results of the assessment.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To open the report, follow the menu path:

Menu path

**Accounting ▶ Controlling ▶ Cost Center Accounting ▶ Information System ▶ Reports for Cost Center Accounting ▶ Planning Reports ▶ Cost Centers: Planning Overview**

On the *Planning Report: Initial Screen*, find your canteen cost center via the F4-Help. If not already filled out, use the current year, period 1 to 12 and version 0 as report parameters. Click on  and view the results of the assessment.

\*###  
current year, 1,12  
0

Repeat the process above and view assessment results for the maintenance and assembly cost centers.

CC-MA###  
CC-AS###

Cost element/description	OTy	Partner object	ParActivity	Σ Val.in CoCdCur	Σ Fxd value in	Total qty	Fixed qty	Unit
PLA000 Plan Asm. CC-CA	CTF	CC-CA000		90,000.00	90,000.00			
<b>Assessment</b>				<b>90,000.00</b>	<b>90,000.00</b>			
MAI000 Allocation CC-MAC	ATY	CC-MA000	M000	0.00	0.00	600	600	H
<b>Activity Input</b>				<b>0.00</b>	<b>0.00</b>			
<b>Activity-Independent Costs</b>				<b>90,000.00</b>	<b>90,000.00</b>			
700000 Labor				150,000.00	0.00			
<b>A000 Assembly hours 000</b>				<b>150,000.00</b>	<b>0.00</b>			
<b>Activity-Dependent Costs</b>				<b>150,000.00</b>	<b>0.00</b>			
<b>Debit</b>				<b>240,000.00</b>	<b>90,000.00</b>			
ASM000 Allocation CC-AS				0.00	0.00	6,000-	0	H
<b>A000 Assembly hours 000</b>				<b>0.00</b>	<b>0.00</b>			
<b>Activity Allocation</b>				<b>0.00</b>	<b>0.00</b>			
<b>Credit</b>				<b>0.00</b>	<b>0.00</b>			
<b>Under/Over-Absorbed Overhead</b>				<b>240,000.0</b>	<b>90,000.0</b>			

The maintenance and assembly cost centers should have been charged with a canteen assessment of 30,000 and 90,000 and the canteen cost center credited with 120,000. 30,000 remain with CC-CA###.

You may have noticed that the activity inputs and activity allocations of cost centers CC-AS### and CC-MA### are still valued with zero, even though all the quantity information has been entered. This is because no prices have been planned yet for the involved activity types. You will do this in the next step.

Click on the exit icon  twice to return to the SAP Easy Access Menu.



## Price Calculation of Activity Types

**Task** Calculate the prices of the activity types.

**Time** 5 min


**Short Description** Calculate the prices of the activity types.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To calculate prices of activity types, follow the menu path:

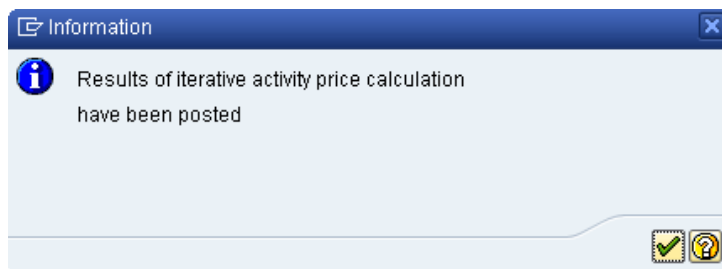
Menu path

**Accounting** ▶ **Controlling** ▶ **Cost Center Accounting** ▶ **Planning**  
▶ **Allocations** ▶ **Price Calculation**

On the following screen, choose the first radio button (Cost center group) in the Cost centers field group and enter your cost center group **GROUP###**. Again, use the parameters version **0**, periods **1** to **12** and the **current year**. Uncheck the Test Run box and click .

GROUP###

If everything worked correctly, the SAP system reports that the calculated prices have been posted correctly.






Click  to display the prices.

Write down the prices the system calculated for your activity types:

Total price for CC-AS### and activity type A###: \_\_\_\_\_

Total price for CC-MA### and activity type M###: \_\_\_\_\_

Click on . Select  when asked upon leaving the price calculation. Click on  or  to return to the SAP Easy Access Menu.



## View Price Calculation Results

**Task** View the results of the price calculation.

**Time** 5 min


**Short Description** View the results of the price calculation.

**Name (Position)** Shuyuan Chen (Chief Accountant)

To open the report, follow the menu path:

Menu path

**Accounting ▶ Controlling ▶ Cost Center Accounting ▶ Information System ▶ Reports for Cost Center Accounting ▶ Planning Reports ▶ Cost Centers: Planning Overview**

On the *Planning Report: Initial Screen*, find your canteen cost center via the F4-Help. If not already filled out, use the current year, period 1 to 12 and version 0 as report parameters. Click on  and view the results of the assessment.


####  
current year, 1,12  
0

Repeat the process above and view assessment results for the maintenance and assembly cost centers. Your assembly cost center report could look like the example below.

CC-MA####  
CC-AS####

Cost element/description	OTy	Partner object	ParActivity	Σ Val.in CoCdCur	Σ Fxd value in	Total qty	Fixed qty	Unit
PLA000 Plan Asm. CC-C#	CTF	CC-CA000		90,000.00	90,000.00			
<b>Assessment</b>				<b>90,000.00</b>	<b>90,000.00</b>			
MAI000 Allocation CC-MAC	ATY	CC-MA000	M000	30,000.00	30,000.00	600	600	H
<b>Activity Input</b>				<b>30,000.00</b>	<b>30,000.00</b>			
<b>Activity-Independent Costs</b>				<b>120,000.00</b>	<b>120,000.00</b>			
700000 Labor				150,000.00	0.00			
<b>A000 Assembly hours 000</b>				<b>150,000.00</b>	<b>0.00</b>			
<b>Activity-Dependent Costs</b>				<b>150,000.00</b>	<b>0.00</b>			
<b>Debit</b>				<b>270,000.00</b>	<b>120,000.00</b>			
ASM000 Allocation CC-AS				270,000.00-	120,000.00-	6,000-	0	H
<b>A000 Assembly hours 000</b>				<b>270,000.00-</b>	<b>120,000.00-</b>			
<b>Activity Allocation</b>				<b>270,000.00-</b>	<b>120,000.00-</b>			
<b>Credit</b>				<b>270,000.00-</b>	<b>120,000.00-</b>			
<b>Under/Over-Absorbed Overhead</b>				<b>0.00</b>	<b>0.00</b>			

As you can see, the canteen costs and assessment of the maintenance cost center amount to 120,000. Labor costs in the amount of 150,000 are also incurred. If the total input is 6,000 hours, this results in a price of 45.00 for one assembly hour.

Click on the exit icon  twice to return to the SAP Easy Access Menu.

