





## Reading Sample

What is cost of sales accounting, and how is it configured in SAP S/4HANA? This sample chapter answers this question by walking you through everything you need to know about cost of sales accounting, from functional area derivation rules to the differences between absorption costing and variable costing. Start with an overview of cost of sales accounting and functional areas, then dive into setting up the system. Learn how to set up cost of sales reporting, assign functional areas to master data, and maintain functional area configuration. Follow best practices laid out by these expert authors to get the most out of cost of sales accounting in SAP!

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-  **The Authors**

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### General Ledger Accounting with SAP S/4HANA

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## Chapter 13

# Cost of Sales Accounting

*Organizations classify profitability by multiple functions. Operating income classification varies by industry and operating environments. Such classification achieved in SAP with functional areas is called cost of sales accounting. For example, a company operating in the energy industry classify functional areas related to the exploration of oil and gas and related activities. On the other hand, a company in the consumer goods industry may use functional areas for internal and external reporting requirements. Cost of sales reporting is enhanced with granular functional area information derived at the time of posting. In this chapter, we'll explain the basic concepts behind cost of sales accounting by comparing it to period-based reporting. Furthermore, you'll learn how to set up cost of sales reporting, assign functional areas to master data, maintain functional area configuration as well as other relevant configuration, and follow best practices.*

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Businesses generally classify expenses based on various factors, such as the nature of expenses, and by its function on an income statement. The goal of such classification is in two fold. First, you can present income statements to match revenues to expenses by function. Second, the income statement provides enough details for fulfilling the reporting needs of internal and external users. From a management accounting point of view, an income statement presents expenses by allocating variable and fixed costs by function. This approach is helpful especially for management reporting where expenses can be classified by function and functional group. This organization aids margin analysis reporting. Internal managers are also interested in matching revenues to the costs required to generate that revenue in a given period. The cost of sales accounting feature in SAP fulfills all these goals.

In this chapter, we'll address the following questions:

- What are the differences between cost of sales accounting and period-based accounting?
- What is a functional area, and what is its significance in SAP?
- How are functional areas assigned to master data objects?
- What derivation rules are offered by SAP to derive functional areas during financial document posting?

- How do we report functional areas?
- What configuration steps are involved to set up cost of sales accounting?
- How do we activate cost of sales accounting?

### 13.1 What Is Cost of Sales Accounting?

Let's begin with income statement approaches first. Different ways exist for measuring the profitability of your company. From a management accounting standpoint, two types of income statements can be drawn—*absorption costing income statements* and *variable costing income statements*. The difference between these two approaches is how fixed costs are treated when deriving operating incomes. In an absorption costing income statement, the full production inventory cost (both fixed and variable costs) are included as a product cost. This inclusion is a legal requirement for external reporting. On the other hand, a variable income statement, also called a *contribution margin income statement*, separates fixed costs from variable costs. Fixed costs are not included in the product cost, and as a result, this format is not allowed for external reporting. Table 13.1 shows differences between the two income statement approaches.

Absorption Costing Income Statement	Variable Costing Income Statement
Sales revenue	Sales revenue
– Cost of goods sold (COGS; full cost, both fixed and variable)	– Variable costs
= Gross margin	= Contribution margin income statement
– Selling and admin expenses	– Fixed costs (period costs)
= Operating income	– Selling and admin expenses
	= Operating income

**Table 13.1** Absorption Costing versus Variable Costing Income Statements

In SAP, two methods are available to measure profitability: profit center accounting and margin analysis. Both methods yield similar results. In financial accounting, profit center accounting uses a periodic accounting approach to determine profits. To support the periodic accounting approach, several general ledger accounts are used to represent sales and the cost of sales to measure profitability at the end of a period. The idea is to match sales accounts with cost of sales accounts for a period. Managing a large number of general ledger accounts increases the need for manual activities, such as account maintenance and account balance reconciliation, which significantly increases the effort required during month-end closing processes. In addition, this

approach may require lot of default account assignments. On the other hand, in controlling in SAP, profitability analysis uses the cost of sales approach, which doesn't rely on a specific period. Table 13.2 provides a comparison of the two accounting methods. Periodic accounting focuses on the total output and is more aligned with balance sheet analysis. On the other hand, the cost of sales approach tries to match production costs directly with sales. In this case, the focus is not on the total output rather than the accrual basis. One country that uses periodic accounting is Germany, while the cost of sales approach is used in other countries such as the US and Canada.

Cost of Sales Accounting	Periodic Accounting
Sales revenue	Sales revenue
Production cost of goods sold (COGS)	Cost of goods manufactured (COGM) or services
= Gross profit	Administration and sales overhead
– Selling and admin expenses	Inventory finished goods and work in process (WIP) costs
– Other operating expenses	<i>Total output period</i>
= <i>Gross results</i>	Revenue
Sales revenue	Material cost
Sales deductions	Payroll
Variable COGS	Depreciation on machinery
Fixed COGS	Other expenses

**Table 13.2** Cost of Sales Accounting versus Periodic Accounting

In a nutshell, cost of sales accounting provides the following benefits:

- Additional breakdown of expenses is possible for reporting on the cost of sales.
- The number of general ledger accounts can be reduced, meaning less general ledger account reconciliation effort required at month end.
- You can leverage the standard SAP-delivered reports.
- Functional classification can meet both internal and external reporting requirements.
- You can match revenues to the cost of activity by functional area.
- Identifying cost origins means you can take the necessary measures if the cost is above plan or budget.
- You can establish hierarchical reporting using functional groups.
- Costs can be allocated efficiently based on functional area contribution.

### 13.2 Functional Area Concept

A *functional area* is an organizational element in SAP financial accounting that represents a functional structure. This structure is used to break down expenses into functional categories, such as administration, marketing, production, engineering, and so on. When financial documents are posted, functional areas are derived and updated in the Universal Journal (table ACDOCA) in real time. With these additional functional dimensions, you can now report on various functional categories, which is useful for month-end and year-end reporting. Like reporting done by general ledger accountants in general ledger accounting, functional areas can be used to report on actual expenses by functional area and functional group. Table 13.3 shows an example of a balance comparison between general ledgers and functional areas.

General Ledger Accounts	Amounts	Functional Areas	Amounts
60000000 – Weekly payroll	\$1,000,000	0100 – Production activities	\$300,000
60000001 – Travel	\$150,000	0200 – Administration	\$200,000
60000001 – Travel	\$20,000	0300 – Research and development	\$100,000

Table 13.3 Reporting by General Ledger Account versus Functional Areas

Period Accounting			Cost of Sales Accounting	
G/L Account	Description of G/L	Amount	Description	Amount
4000000	Sales Revenue	\$1,000.00	Sales Revenue	\$1,000.00
5000000	Cost of goods sold ❶	400,00	Productuion ❶	400,00
<b>Gross Profit</b>		<b>600,00</b>	<b>Cost of Sales</b>	<b>600,00</b>
6000000	Administrative Salaries ❷	100,000	Admin ❷	100,000
6000001	R&D expenses ❸	50,000	R&D Expenses ❸	50,000
6000002	Other Overhead ❹	50,000	Other Overhead ❹	50,000
<b>Net Profit</b>		<b>400,000</b>	<b>Net Profit</b>	<b>400,000</b>

Functional Areas			
❶	❷	❸	❹
0100 - Production	0200 - Administration	0300 - R&D costs	0400 - Other Overhead
200,000	50,000	39,000	10,000
100,000	40,000	4,000	5,000
20,000	30,000	2,000	2,000
20,000	10,000	2,000	1,000
10,000	50,000	500	500
50,000	2,000	2,500	100
<b>400,000</b>	<b>182,000</b>	<b>50,000</b>	<b>18,600</b>

Figure 13.1 Functional Area Mapping

Now, let’s demonstrate how functional areas are mapped in periodic accounting and in cost of sales accounting. In periodic accounting, revenue and costs are calculated in a specific period using amounts posted to general ledger accounts. On the other hand, cost of sales accounting matches revenues and costs like in margin analysis reporting. Figure 13.1 shows how general ledger accounting items and cost of sales accounting items map to functional areas. In our example, the balance of general ledger account 5000000 at period end matches with the production activities from production functional area 0100 ❶. A similar comparison can be made with functional areas 0200 ❷, 0300 ❸, and 0400 ❹.

Now that you understand functional areas and cost of sales accounting, let’s review how functional areas are managed in SAP next.

### 13.3 Managing Functional Areas

In SAP, functional areas are derived from primary cost and revenue line items on financial document as well as from secondary postings, such as distribution and allocation postings in controlling. Understanding assignment and derivation is essential to effectively use functional areas in SAP S/4HANA.

#### 13.3.1 Functional Area Assignment in Master Data

Functional areas can be assigned to quite a few master data objects. Table 13.4 lists the master data assignments.

Master Data Object	Where Assigned
General ledger account	Define a chart of account global level by entering a functional area under the <b>Type/Description</b> tab of general ledger account master record or maintain this information in the SAP Fiori app Manage G/L Account Master Data (app ID F0731A). Functional accounts should be populated with functional areas. Non-relevant functional area accounts, such as balances, should be left blank.
Cost center Cost center category	Cost centers derive functional areas from cost center categories to derive functional areas. This process is configured at the controlling level. A best practice is to set a functional area in the cost center category to keep the derivation consistent across cost centers.
Internal order Internal order type	Internal orders derive functional areas from the order type and at the controlling area level. The derivation of internal orders follow specific rules, discussed later in Section 13.6.4.

Table 13.4 Functional Areas in Master Data Objects

Master Data Object	Where Assigned
Sales order	From the functional area maintained on the requirement classes for costing/accounting assignment.
Maintenance order Maintenance order type	From the functional area entered on maintenance order types.
Production order	From the functional area entered on production order types.
Process order	From the functional area entered on process order types.
Work breakdown structure (WBS) elements	Assigned to the project profile of WBS.
Networks	Assigned to network type of a project.
Asset master	From the functional areas entered under the <b>Time-dependent</b> tab of asset master data.

Table 13.4 Functional Areas in Master Data Objects (Cont.)

Next, let's look at how the system derives functional areas.

### 13.3.2 Functional Area Derivation

Besides entering a functional area during document posting, a functional area can generally be derived from the assigned master data objects. In addition to assigning functional areas in master data, for complex requirements, validation and substitution rules can be used to enforce and populate functional areas during posting.

The system uses the following sequence to derive functional areas:

- If a functional area is assigned in an account assignment object, such as a cost center, WBS, or internal order, the system derives the functional area during posting if any of the account assignment objects is entered in an income statement account line item.
- If the general ledger income statement account is assigned with a functional area in the general ledger master record, the system derives this functional area and overwrites the functional area derived from the account assignment from the previous step.
- If a substitution rule is written to derive a functional area, this functional area takes precedence over the functional area derived. Substitution rules are used when standard derivation is not possible and used only exceptional cases.
- Functional area is entered in different application components. If a functional area is entered during data entry on document posting, then this value takes precedence over the above steps. In this case, above steps are not executed.

In a nutshell, the system derives a functional area in a sequence, first the controlling account assignment object, then the general ledger account or substitution rule, and finally if entered during document posting. We recommend referring to SAP Note 3003021, which summarizes the sequence of functional area derivation.

Figure 13.2 shows the sequence for deriving functional areas.

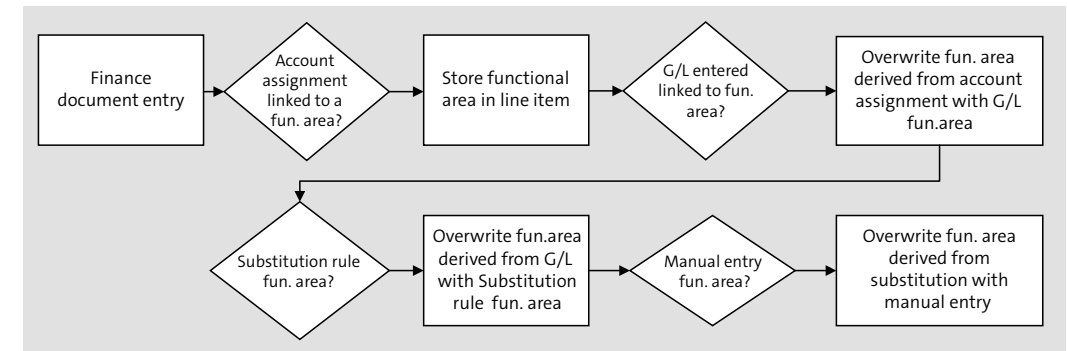


Figure 13.2 Deriving Functional Areas

For internal orders, functional areas are derived from the order type configuration. If no value is found in order type, then the functional area derived from the responsible cost center is entered on the order. This new behavior can be switched to the old behavior by applying SAP Notes. Consult SAP Note 216155 for further information on recommendations. In SAP S/4HANA, functional area derivation logic is changed for overhead costing. Consult SAP Notes 1795672, 2783570, and 2861442 on functional area derivation sequence for more information.

#### Tip

The manual entry of a functional area during document entry takes precedence over the other derived methods discussed. To ensure functional area field is editable, check that cost of sales is active in customizing and the field status group settings allow editing.

SAP has changed the functional area derivation functionality in SAP S/4HANA. Table 13.5 summarizes some differences in derivation logic between SAP ERP's new general ledger and SAP S/4HANA general ledger accounting.

SAP ERP New General Ledger	SAP S/4HANA General Ledger Accounting
During document entry, the system derives a functional area upon clicking the <b>Save</b> button.	During document entry, the system derives a functional area upon pressing the <b>Enter</b> key.

Table 13.5 Functional Area Derivation: New General Ledger versus SAP S/4HANA General Ledger Accounting

SAP ERP New General Ledger	SAP S/4HANA General Ledger Accounting
In cost of sales accounting, a substitution rule using <b>CallUp Point 5</b> on Transaction GGB1 applies.	In the new cost of sales accounting functionality, a substitution rule using <b>CallUp Point 6</b> on Transaction GGB1 applies.
Activation with <b>CallUp Point 0005</b> on Transaction OBBZ at the company code applies.	Activation with <b>CallUp Point 0006</b> on Transaction OBBZ at company code applies.
Migration of a substitution rule to SAP S/4HANA is not possible.	Create new substitution rules as necessary.

**Table 13.5** Functional Area Derivation: New General Ledger versus SAP S/4HANA General Ledger Accounting (Cont.)

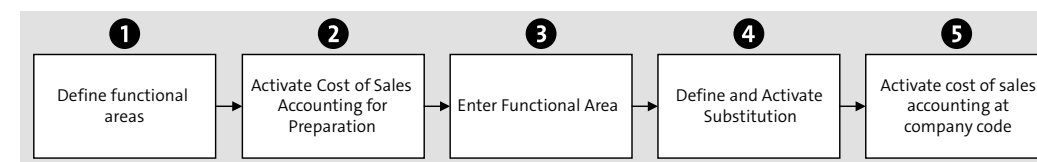
#### Note

When migrating to SAP S/4HANA, refer to SAP Note 2245333 for more information on the functional area derivation logic.

## 13.4 Activate Cost of Sales Accounting

Activating cost of sales accounting involves the following sequence of configuration steps, as shown in Figure 13.3:

- ❶ Defining functional areas: Create functional areas per your organization's requirements.
- ❷ Activating cost of sales accounting for preparation: Now, you can enable functional areas to be available to input in master data objects such as cost centers, internal orders, and so on.
- ❸ Entering functional areas: In this step, you update functional areas in master data such as in general ledger accounts, cost center categories, order types, and other controlling objects. The system derives functional areas from these account assignments automatically and then posts to the Universal Journal.
- ❹ Defining and activating substitutions for cost of sales accounting: If the standard derivation does not meet your requirements, substitution rules can be written to derive function areas.
- ❺ Activating cost of sales accounting: Finally, you activate cost of sales accounting at the company code level. The system offers you three statuses to choose:
  - Inactive: The system default status, cost of sales accounting is inactive.
  - In Preparation: As the name implies, you set this status to perform master data assignments.
  - Active: Final step for activating cost of sales accounting



**Figure 13.3** Activating Cost of Sales Accounting in Five Steps

## 13.5 Cost of Sales Reporting

SAP provides two types of cost of sales reporting:

- Cost of sales reporting using financial system versions (FSVs)
- Functional area reporting with SAP Fiori analytical apps:
  - Functional Areas – Actual (app ID F1583A)
  - Functional Areas – Plan/Actuals (app ID W0077)

#### Note

SAP has deprecated apps based on SAP Design Studio. As a result, the following apps are relevant only up to SAP S/4HANA 2021 and have been deprecated in SAP S/4HANA 2022:

- Functional Areas – Actuals (app ID F1583)
- Functional Areas – Plan/Actual (app ID F1584)
- Functional Areas – Plan/Actual YTD (app ID F1586)
- Function Areas – Plan/Actual with Currency Translation (app ID F1585)

Consult SAP Notes 3081996 for more information on the deprecation of SAP Design Studio apps.

### 13.5.1 Cost of Sales Reporting Using Financial System Versions

In this case, cost of sales reporting is generated using FSVs. An FSV is created with general ledger accounts or a group of accounts assigned to node items in a hierarchy and can be used to generate both balance sheets and income statements. Conversely, you can assign functional areas in place of general ledger accounts at individual nodes. To assign functional areas on an FSV, you must first enable the **Fun.area perm.** indicator on the **Change View “Financial Statement Version”: Details** screen in Transaction OB58, as shown in Figure 13.4 ❶. Once the indicator is activated, functional areas are assigned to the lowest node of a profit and loss (P&L) statement ❷ by clicking the **Assign Functional Area** button ❸.

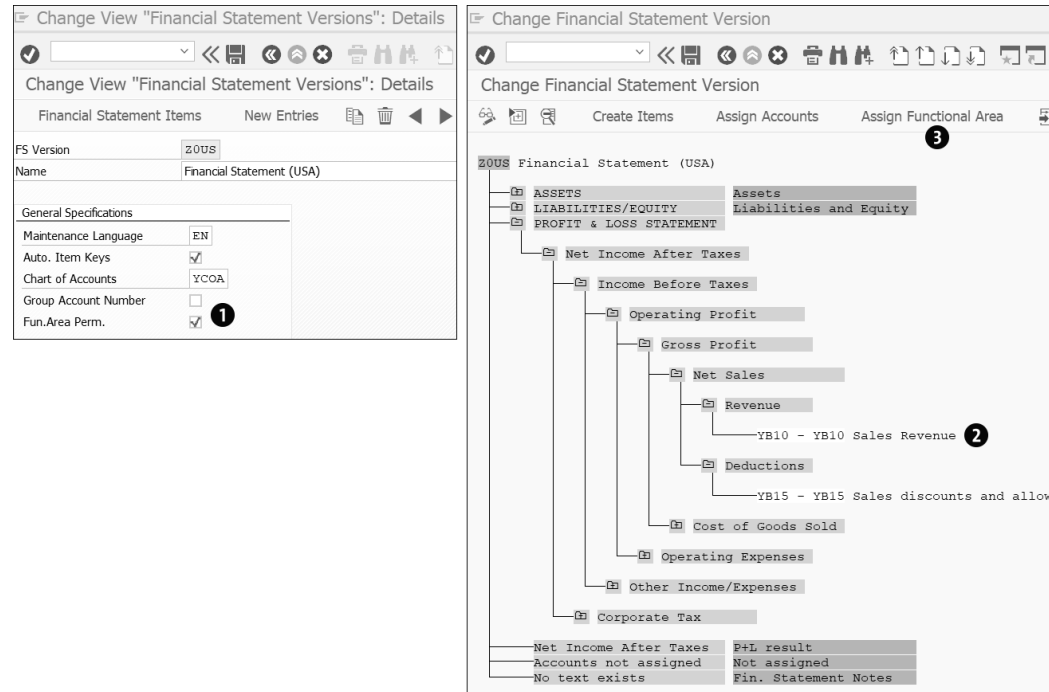


Figure 13.4 Enabling Functional Area Assignment in am FSV

**Note**

For more information on creating FSVs, refer to Chapter 16, Section 16.2.2.

Once the FSV is created, you can run cost of sales accounting using financial statements by following the SAP Easy Access menu path **Accounting • Financial Accounting • General Ledger • Information System • General Ledger Reports • Financial Statement / Cash Flow • General • Actual/Actual Comparisons • Financial Statement** or using Transaction S\_ALR\_87012284. Alternatively, the SAP Fiori app Balance Sheet/Income Statement (app ID F0708) can display cost of sales accounting statements. As shown in Figure 13.5, the app provides the **Hierarchy ID** field ❶ to select an FSV and the **Financial Statement Leaf Item (Node)** field ❷. With these selections, the app displays a cost of sales financial statement.

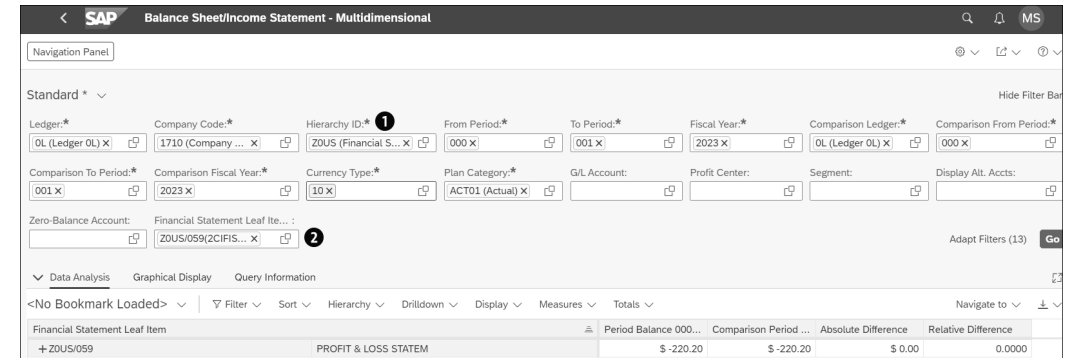


Figure 13.5 Financial Statement Selection for Cost of Sales Accounting

**13.5.2 Functional Area Reporting with SAP Fiori Analytical Apps**

In this section, we'll explain functional area reports available in SAP Fiori. Functional area apps are based on ABAP Web Dynpro, which provides flexible navigation functionality in the output layout. SAP Fiori analytical apps follow a common theme with the following features:

- Filter criteria by various dimensions is available in the header section.
- Details are displayed in a column format, which can be rearranged and saved to a variant.
- Exporting to Microsoft Excel is possible.
- You can move dimensions between columns and rows like a Microsoft Pivot table.
- Technical details are available behind the queries that bring data to the screen.
- You can control access at the company code level.

Now, let's look at the purpose of each functional area analytical report.

**Functional Areas – Actual (App ID F1583A)**

This app displays actual posted data from the Universal Journal for selected functional areas. Internal managers can run the SAP Fiori app Functional Area – Actual (app ID F1583A) to display cost of sales data by functional area. From the SAP Fiori launchpad, select the SAP Fiori app Functional Area – Actual. Once the app is launched, select the relevant parameters on the header screen, as shown in Figure 13.6 ❶, including functional area filter criteria. After selecting the appropriate values in the header fields, click **Go**. The app displays data in a grid format ❷. In addition, you can add the necessary fields in the **Columns** ❸ and **Rows** ❹ from the **Available Fields** area ❺ to refine the selection of data further.

Figure 13.6 Functional Areas: Plan Actuals

### Functional Areas – Plan/Actual (App ID W0077)

You can run the SAP Fiori app Functional Area – Plan/Actual (app ID W007) to display cost of sales data by functional area while comparing plan and actual data. This app displays actual posted data from the Universal Journal (table ACDOCA) and planned data from planning table (table ACDOCP) for the selected functional areas. From the SAP Fiori launchpad, select the Functional Area – Plan/Actual app. Once the app is launched, select the relevant parameters on the header screen in Figure 13.6 ①, including the functional area filter criteria. After selecting filters, click **Go**. The app displays data in a grid ②. In addition, you can add the necessary fields in the **Columns** ③ and **Rows** ④ from the **Available Fields** area ⑤ to refine the selection of data further. Figure 13.6 shows an example report.

## 13.6 Customizing Activities

In this section, we'll walk you through the relevant configuration steps required to activate and use functional areas in SAP.

### 13.6.1 Field Status for Functional Area

First, the field status group of an income statement general ledger account must be set to optional or required. This setting allows you to post documents with functional areas to the Universal Journal (table ACDOCA). To set the field status, follow the IMG

menu path **Financial Accounting • Financial Accounting Global Settings • Ledgers • Fields • Define Field Status Variant** or use Transaction OBC4. Upon launching the customizing activity, choose a field status variant and then click **Field status groups** on the dialog structure. On the **Change View “Field Status Variants”: Overview** screen, choose a field status group and then click **Field Status**. The system takes you to the **Maintain Field Status Group: Overview** screen. On this screen, select **Additional account assignments** to maintain the field status of **Functional Area**, as shown in Figure 13.7 ①. Select the **Req. Entry** or **Opt.Entry** options and then click **Save** ②.

	Suppress	Req. Entry	Opt. entry
Settlement period	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Accrual Object	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Material number	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Cost center	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
CO/PP order	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
WBS element	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Sales order	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Personnel number	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Network	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Commitment item	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Plant	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Business Area	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Partner Business Area	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Quantity	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Profit Center	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Profitability Segment	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cost Object	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joint venture acct assignment	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joint Venture Partner	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joint Venture Recovery Indctr	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fund	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Funds Center	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Trading Partner Profit Center	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joint venture calculation type	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Earmarked Funds	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Complete earmarked funds	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Functional Area	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Figure 13.7 Field Status Group Settings

A similar setting is required for the field statuses of posting keys. To maintain field statuses at the posting key level, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Document • Define Posting Keys** or use Transaction



OB41. The steps are quite similar to setting up field statuses for general ledger accounts. If you create a new posting key or use an existing posting key, then the field status of functional areas is set with either required or optional.

### 13.6.2 Defining Functional Areas

In this customizing activity, functional areas are defined. These defined functional areas are then assigned to the general ledger and other account assignment objects. To create functional areas, follow the IMG menu path **Enterprise Structure • Definition • Financial Accounting • Define Functional Area** or use Transaction OKBD. Then, click **New Entries** on the **Change View "Functional areas": Overview** screen as shown in Figure 13.8 ❶. Maintain the **Functional Area** and **Name** fields ❷. Click **Save** to save these entries ❸.

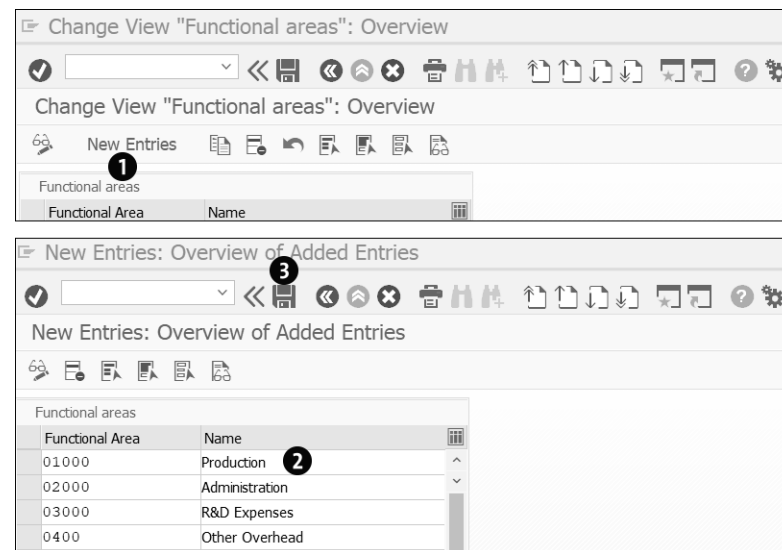


Figure 13.8 Defining a Functional Area

### 13.6.3 Activating Cost of Sales Accounting for Preparation

To use functional areas in SAP, you must activate cost of sales accounting in a customizing activity. Cost of sales accounting is activated at the company code level. To activate the cost of sales accounting, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Activate Cost of Sales Accounting for Preparation** or using Transaction S\_ALR\_87009606. Then, as shown in Figure 13.9, select a company code in the **CoCd** field and, in the **COS Status** column, select **2 Activate** to activate cost of sales accounting on the **Change View "Cost of Sales Accounting": Overview** ❶ screen. Then, click **Save** ❷ to save these entries.

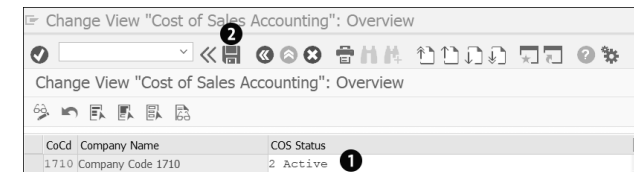


Figure 13.9 Activating Cost of Sales Accounting for Preparation

### 13.6.4 Entering Functional Areas

Master data lives longer than financial postings. For example, functional areas are updated in general ledger accounts and cost centers. In this configuration, you'll learn how functional areas can be maintained in master data.

#### Entering a Functional Area in General Ledger Account Master Data

Income statement accounts are assigned with functional areas to support cost of sales accounting. First, you must ensure that the functional area field is editable in the general ledger master record by activating cost of sales accounting. In this configuration step, the system provides you the ability to update the functional area on general ledger master records en masse. To enter functional areas on general ledger accounts, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Enter Functional Area • Functional Area in G/L Account Master Data** or use Transaction OB\_GLACC11. On the resulting **Mass Maintenance: G/L Account** screen, as shown in Figure 13.10, enter values in the **Chart of Accounts** and **G/L Accounts** ❶ fields and then click **Execute**. On the next screen, the system displays general ledger accounts with placeholders for entering functional areas. After saving this data, the system displays a status with any **Errors** or **Warnings** ❷.

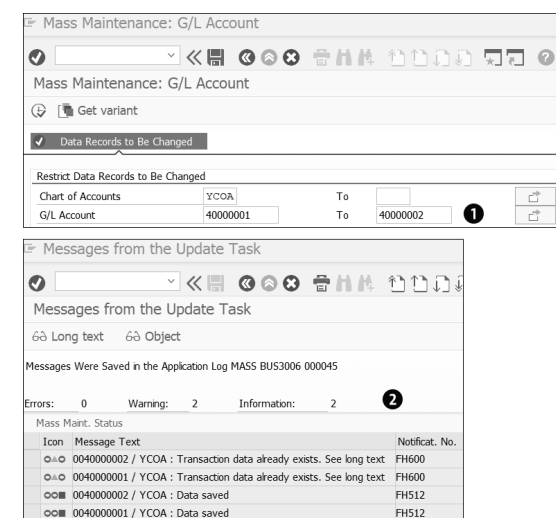


Figure 13.10 Entering a Functional Area in General Ledger Account Master Data

### Entering a Functional Area in Cost Center Categories

Cost centers are responsibility centers that collect costs. Cost center categories are represented through a single-letter indicator in cost center master data. The idea of cost center categories is to group cost centers with similar attributes. In this configuration task, we'll assign functional areas to cost center categories. When a cost center is created, the system automatically derives functional areas from cost center categories. Activating cost of sales accounting is a prerequisite step before performing this configuration. To assign functional areas to cost center categories, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Enter Functional Area • Enter Functional Area in Cost Center Categories**. Next, click **New Entries** on the **Change View "Cost center categories": Overview** screen, as shown in Figure 13.11 ❶. On the resulting **New Entries: Overview of Added Entries** screen, maintain the necessary cost center category information along with functional areas ❷. Click **Save** to save these entries ❸.

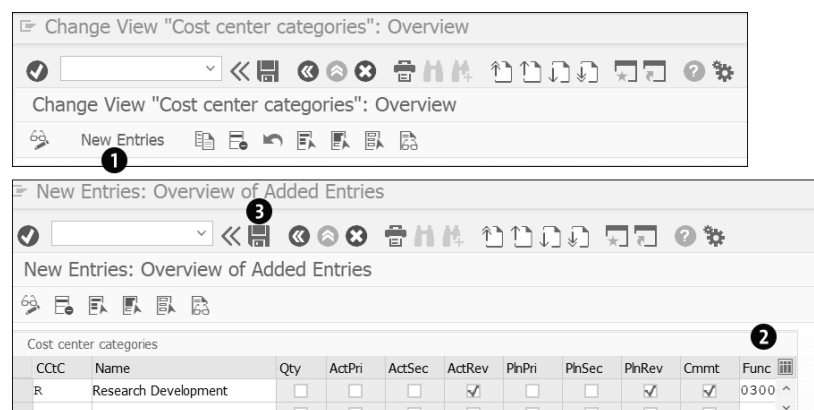


Figure 13.11 Entering a Functional Area in Cost Center Categories

### Entering a Functional Area in a Request Type

Like cost center categories, you can assign functional areas on order types, so that internal orders can derive functional areas. In this configuration task, the system allows you to enter functional areas on order types. In addition, functional areas can be entered directly on internal order master data. However, this configuration reduces the need for data entry on individual internal orders. When an internal order is created, the following sequence is followed to derive the functional area:

1. First, the system validates if a functional area is configured in the order type. If a functional area exists in the order type configuration, the system transfers this information to internal order master data.
2. If no functional area exists in the order type, then the system checks if the responsible cost center has a functional area. If it exists in the responsible cost center, the system uses that functional area.

3. If no functional areas are present in either order types or in responsible cost centers, you can manually enter a functional area.

Before configuring order types, make sure cost of sales accounting has been activated in the configuration. In addition, internal order master data allows you to enter functional area. To enter functional area on order types, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Enter Functional Area • Enter Functional Area in Request Type**. Then, click **New Entries** on the **Change View "Order Types": Overview** screen, as shown in Figure 13.12 ❶. On resulting **Change View "Order Types": Overview** screen, maintain order type-relevant information and functional areas ❷. Click **Save** to save these entries ❸.

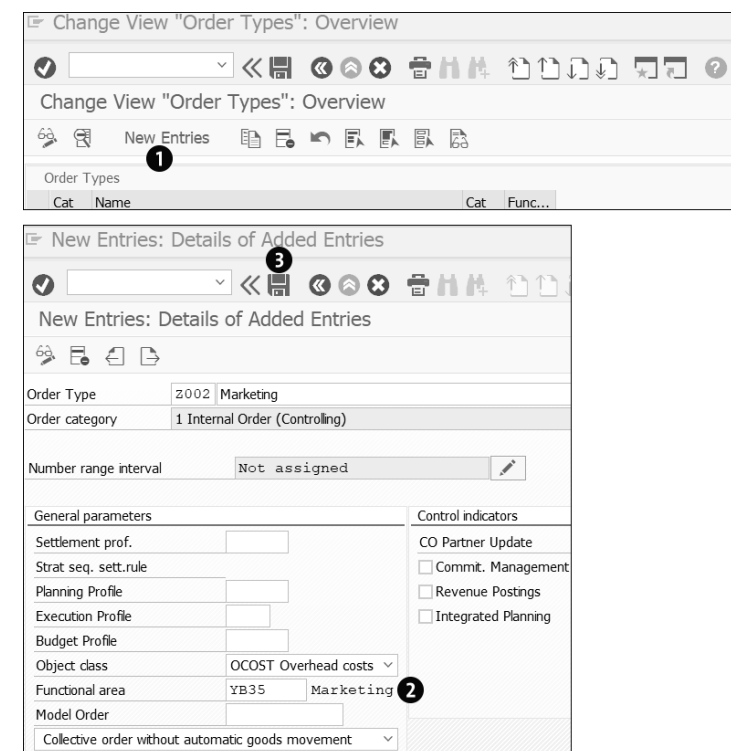


Figure 13.12 Entering a Functional Area in a Request Type

#### Note

You can write a validation rule to check functional areas with certain conditions. In addition, SAP provides the user exit COOPA\_01 enhancement option to validate functional areas. With this user exit, you can write custom code to determine whether a functional area is identical between internal order master data and order type configuration and thus prevent the addition of a functional area if differences exist.

### Entering a Functional Area for Settlement

For sales orders, functional areas can be derived from a requirement class linked to a material master. To assign a functional area for settlement scenarios, follow the IMG menu path **Sales and Distribution • Basic Functions • Account Assignment/Costing • Maintain Requirements Classes For Costing/Account Assignment**. Next, choose a requirement class with account assignment category E and maintain a functional area, as shown in Figure 13.13. Note that the system allows you to save the **Functional Area** field with account assignment categories E or B (sales orders).

The screenshot shows the 'Change View Requirements Class for Costing and Account Assignment' screen. The 'Reqmts class' is set to '039 Service item'. The 'Account assignment' section is expanded, showing the following fields:

Field	Value
Acct. Assignment Cat.	E
Valuation	
Without Val. Strategy	<input type="checkbox"/>
Settlement Profile	SD1
Strategy Sequence	
Changeable	<input type="checkbox"/>
Results analysis key	000004
Functional Area	YB30

Figure 13.13 Maintaining Requirements Classes for Costing Account Assignment

### Functional Areas in Fixed Assets

In asset accounting, SAP provides the following customizing settings to enable cost of sales accounting. Figure 13.14 shows asset accounting-relevant customizing activities:

- 1 First, in the **Activate Account Assignment** customizing activity, activate functional area account assignment object **FKBER**. The configuration can be accessed by following the IMG menu path **Financial Accounting • Asset Accounting • Integration with the General Ledger • Additional Assignment Objects • Activate Account Assignment Objects**. After entering the configuration, choose the **Active** checkbox for the **FKBER** account assignment object and save the entry.
- 2 Second, assign a functional area account assignment object on company code and depreciation area combinations in Transaction ACSET. The transaction can also be accessed from the IMG menu path **Financial Accounting • Asset Accounting • Integration with the General Ledger • Additional Assignment Objects • Specify Account Assignment Types for Account Assignment Objects**. Next, choose the appropriate company code and depreciation area to reach the **Change View "Account Assignment Objects": overview** screen. Maintain functional area account assignment objects on this screen.

The figure consists of two screenshots. The top screenshot, labeled '1', shows the 'Change View "Account Assignment Elements for Asset Accounting": Overview' screen. It displays a table with the following data:

AcctAsgnOb	Account Assignment Object Name	Active	Bal. S...	Identical
FKBER	Functional Area	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The bottom screenshot, labeled '2', shows the 'Change View "Account Assignment Objects": Overview' screen. It displays a table with the following data:

AcctAsgnOb	Acct Assgmt Obj. Name	Tra	Transact. Type Text	Account Assignment Type	AcctAssgmt
FKBER	Functional Area	*	Generic Trans. Type	01 APC Values Posting	<input checked="" type="checkbox"/>
KOSTL	Cost Center	*	Generic Trans. Type	01 APC Values Posting	<input checked="" type="checkbox"/>

Figure 13.14 Functional Area in Asset Accounting

### 13.6.5 Editing Functional Area Groups

In this configuration, you can create, edit, and display functional area groups. Functional area groups form a hierarchical structure of functional areas and are primarily used for reporting. Higher-level functional area groups can display costs in a summarized view. Nevertheless, you can create, edit, and display multiple functional area groups to report for various reporting requirements.

#### Creating Functional Area Groups

To create functional area groups, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Edit Functional Area Groups • Create Functional Area Groups**. Enter a name for the group in the **Functional Area Group** field, as shown in Figure 13.15 1, and then press **Enter**. On the resulting **Create Functional Area Group: Structure** screen 2, create the required structure. Once functional areas are added to a functional area group, click **Save** to update these entries 3. You can build a hierarchical view of functional areas by grouping them for reporting.

#### Changing Functional Area Groups

In this customizing activity, the system allows you to edit or delete functional areas already created. To make changes to existing functional areas, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Edit Functional Area Groups • Change Functional Area Groups**.

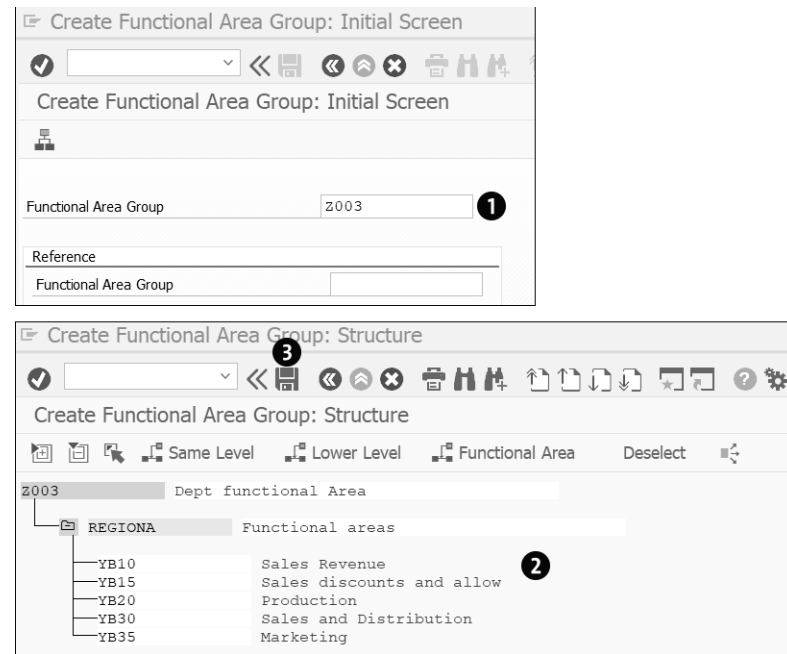


Figure 13.15 Creating Functional Area Groups

### Displaying Functional Area Groups

You can display functional areas with this configuration. To display an existing functional area group, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Edit Functional Area Groups • Display Functional Area Groups**. Then, enter an existing functional area group to display.

### Changing Functional Areas

If transactional data has already posted with functional areas, the system does not permit changing functional areas. SAP offers the correction program ZRFCORRFA, which redetermines the functional area in financial accounting documents. The report does not support follow-on documents that have been posted. However, in SAP S/4HANA, this report is not recommended because it can result in data inconsistencies. Check SAP Note 677630 for additional information on this report.

### 13.6.6 Defining and Activating Substitution for Cost of Sales Accounting

In this customizing activity, the system allows you to define and activate a substitution rule for cost of sales accounting. Figure 13.16 shows an example substitution derivation rule for functional areas. In this example, our prerequisite conditions include a combination of company code (COBL-BUKRS) and cost center categories (CSKSV-KOSAR) ❶. If the

line item satisfies the conditions, then you can replace the functional area via user exit US001 ❷. You can also write your own custom logic to derive functional areas. To activate substitution rules for cost of sales accounting, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Define and Activate Substitution for Cost-of-Sales Accounting**. In this configuration task, you can create a new entry with CalPnt 6 in the Actvtn level 2 field ❸ to activate the substitution rule for cost of sales accounting.

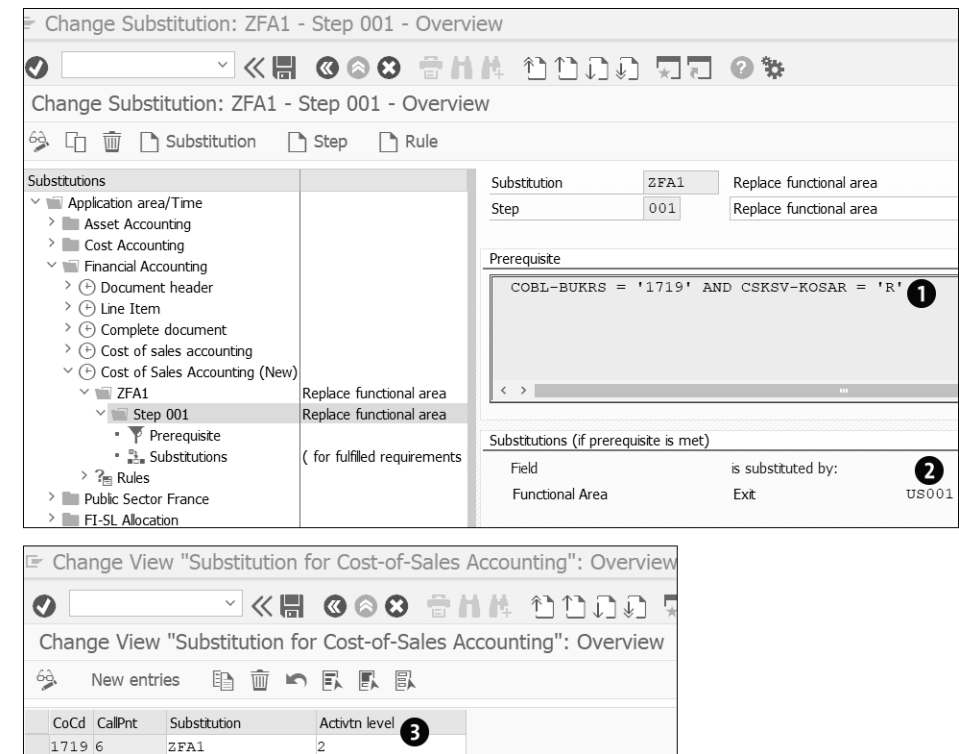


Figure 13.16 Defining and Activating Substitution for Cost of Sales Accounting

### 13.6.7 Activating Cost of Sales Accounting

The final step in cost of sales accounting is to activate the cost of sales functionality. In this customizing activity, you'll activate cost of sales accounting at each company code level. Prior to this step, make sure that functional areas have been assigned in master data and that derivation rules address specific requirements. Only then can functional areas be derived and posted in the Universal Journal. To activate cost of sales accounting, follow the IMG menu path **Financial Accounting • Financial Accounting Global Settings • Functional Area for Cost of Sales Accounting • Activate Cost of Sales Accounting**. Then, activate cost of sales accounting by selecting the 2 Active option from the COS status dropdown list shown in Figure 13.17 ❶. Then, click Save to save these entries ❷.

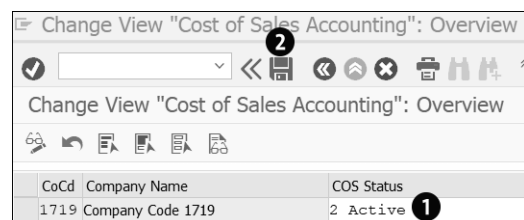


Figure 13.17 Activating Cost of Sales Accounting

After cost of sales activated at company code, the company code global parameter **Cost of Sales Accounting Actv.** field on Transaction OBY6 is populated with the value “2,” as shown in Figure 13.18.

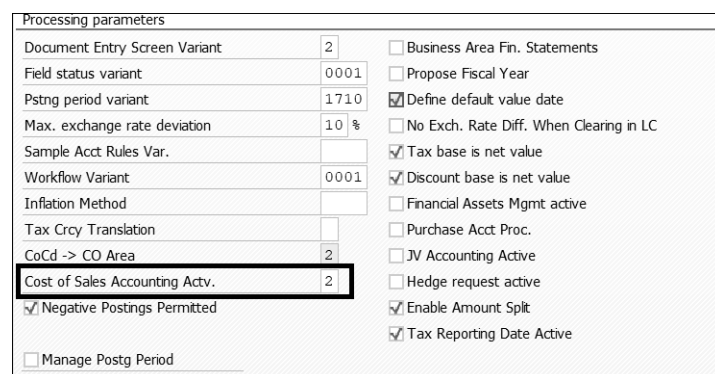


Figure 13.18 Company Code Global Parameter: Cost of Sales

## 13.7 Summary

Functional areas and functional groups help report on the cost of sales in SAP. In this chapter, first you learned some basic concepts behind cost of sales and the differences between absorption costing and variable costing. Then, we discussed cost of sales accounting and period-based accounting and explored how an SAP system can derive a functional area from a document posting. Moreover, we reviewed several customizing activities for setting up cost of sales accounting. Finally, we walked you through the steps for activating cost of sales accounting in SAP.

In the next chapter, you'll learn about financial close activities in SAP S/4HANA general ledger accounting.

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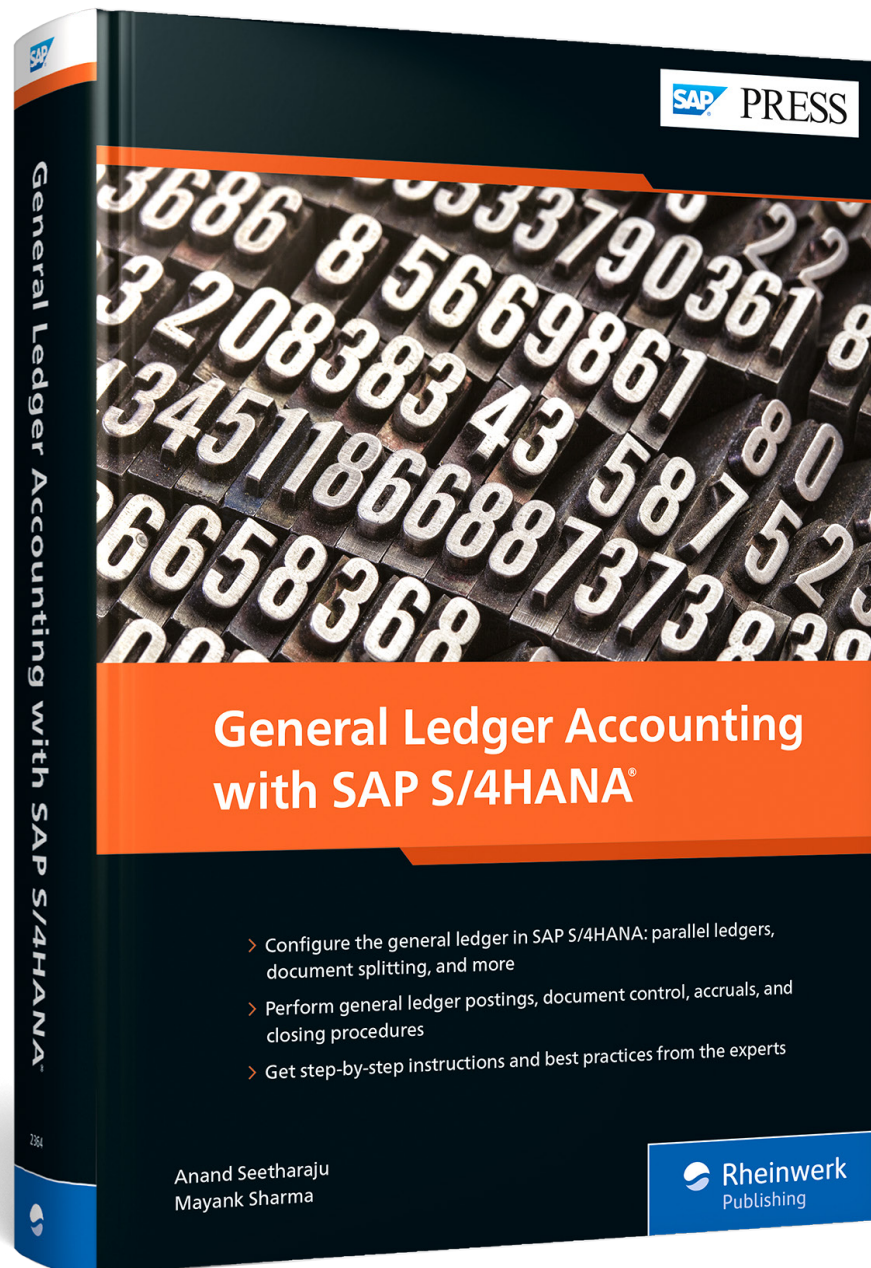
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