Cost Center Acc. (CO-CCA) Case Study – Lecturer Notes

This document is intended to help instructors understand the case study process and manage the learning process in and outside the classroom. The main focus lies on prerequisites and common tasks such as testing and trouble-shooting.

Product
SAP ERP
G.B.I.
Release 6.07

Level
Instructor

Focus
Controlling

Authors
Michael Boldau
Stefan Weidner

Version
2.40

Last Update
April 2015

MOTIVATION

Theoretical lectures explain concepts, principles, and theories through reading and discussion. They, therefore, enable students to acquire knowledge and gain theoretical insights.
In contrast, case studies allow them to develop their abilities to analyze enterprise problems, learn and develop possible solutions, and make sound decisions.

The main objective of the GBI case studies in general is for students to understand the concept of integration. These descriptive and explanatory case studies will allow students to understand the importance and the advantages of integrating enterprise areas using an ERP system.

The main goal of this document is to help instructors prepare the SAP system for the case study process and to support them trouble-shoot problems that might occur during the course.

Beside technical and didactic prerequisites, the lecturer notes list SAP transactions for testing and correcting student results in the SAP system. In addition, this document describes common problems and explains their reason and solution.

SAP University Alliances

Prerequisites

Note Before using this case study in your classroom please make sure that all technical (month-end closing, user management etc.) and didactic prerequisites are fulfilled. Such prerequisites are briefly pointed out below. Detailed documentation can be displayed at and downloaded from the *SAP University Alliances Community (UAC) portal* or the *UCC web sites*.

Technical Prerequisites

The Controlling case study is based on a standard SAP ERP client with the current GBI dataset. Before processing the case study on your own or with your students all general setting should be checked.

This includes **month-end closing** in Materials Management (transaction **MMPV**) which is documented on the UCC web sites.

Month-end closing in MM
MMPV

Note: With the current version of the GBI client a **year-end closing** is not necessary, because it has already been automated or because it is not needed for the process described in the curriculum material.

~~Year-end closing~~

User accounts in the SAP system need to be created or unlocked.

User management

These student user accounts should end with a three-digit numeric number (e.g. GBI-001, GBI-002 etc.). This number will be represented by ### in the case study and helps differentiate customer accounts, products etc.

In an SAP ERP GBI client already exist 1000 user accounts from **GBI-000** to **GBI-999**. These users need to be unlocked. The initial password for each GBI-### account is set to **gbiinit**.

GBI-000 to GBI-999

gbiinit

Transaction **ZUSR** was developed in the GBI client in order to mass maintain SAP user accounts. For a detailed description of this and SAP standard transactions for user management (SU01 and SU10) please refer to the *lecturer notes „SAP User Management"* (see → UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike).

ZUSR

SU01
SU10

All GBI-### user accounts have been assigned to the role *Z_GBI_SCC_US* and have authorizations to use all applicative transactions in the SAP ERP system. The role allows access to all transactions necessary for GBI exercises and case studies. If you need access to system-critical transactions, i.e. for development purposes, you may assign the composite profile *SAP_ALL* to your student accounts.

Guidelines on how to maintain roles and profiles can be found in the *lecturer notes „SAP User Management"* (see → UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike).

It is useful for the instructor to have a user account available for testing that has the same authorizations as the student accounts. You may use the predefined instructor account **GBI-000** for this purpose.

<div align="right">Instructor account
GBI-000</div>

Didactic Prerequisites

In order to successfully process this case study, students should be familiar with the **navigation** in SAP systems, especially the SAP Easy Access menu, the SAP transaction concept as well as possible documentation and help options. We highly recommend using the *navigation slides* and the *navigation course* (see → UAC → current GBI curriculum → chapter 2 – Navigation).

<div align="right">Navigation</div>

In addition, it has been proven beneficial that students have a thorough understanding of the **historic background** and the enterprise structure of the Global Bike concern before they start working on the SAP system. For this purpose we recommend the *case study „Global Bike Inc."* (see → UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike) or the *case study „Business Process Analysis 1"* (see → UAC → current GBI curriculum → chapter 3 – Introduction to Global Bike).

<div align="right">Company background</div>

Because the case study is not based on the exercises, it is not necessary to have processed the CO exercises before you start with the case study. However, it is recommended.

In order to function properly this case study needs a **GBI client version** that is equal to or higher than the case study version (see cover page). Please check. If you do not know the client version please use the transaction **ZGBIVERSION** within your SAP ERP system or contact your UCC team.

<div align="right">GBI client version</div>

Since Cost Center planning is done for the current fiscal year copying planning data into the next fiscal year is necessary if the case study is processed over the year change.

Copying can be done in transaction **KP97** which will produce the following screen:

<div align="right">KP97</div>

Enter **NA00** as Controlling Area if necessary.

<div align="right">NA00</div>

Select the radio button **All Cost Centers**, use version **0** with periods **1** to **12** and enter the years accordingly, i.e. if you taught a winter term 2013/2014 use 2013 in Template (Plan) and 2014 in Target (Plan).

Make sure too uncheck the Test Run field and click on Execute ⊕.

Leave the transaction by clicking 🏠 and Yes in the following window.

Global Feedback

Do you have any suggestions or feedback about GBI? Please send it to our new email-address gbi@ucc.ovgu.de which is used to gather feedback globally. All emails will be evaluated by the persons responsible for the curriculum bi-weekly. This way your feedback might influence future releases directly.

Please note that any support requests send to this email-address will be ignored. Please keep using the common support channels for your support requests.

Student Assessment

Note With the transactions listed below you can check and correct master and transactional data that your students have created during your course.

Master Data

KS02	Change Cost Center
KS03	Display Cost Center
KK02	Change Statistical Key Figure
KK03	Display Statistical Key Figure
KA02	Change Cost Element
KA03	Display Cost Element
KL02	Change Activity Type
KL03	Display Activity Type
KSH2	Change Cost Center Group
KSH3	Display Cost Center Group

Planning Data

KP46	Change Statistical Key Figure Planning
KP47	Display Statistical Key Figure Planning
KP26	Change Activity Type/Price Planning
KP27	Display Activity Type/Price Planning
KP06	Change Cost Element/Activity Input Planning
KP07	Display Cost Element/Activity Input Planning
KSBL	Planning Report
KSUB	Execute Plan Assessment
KSPI	Execute Plan Price Calculation

GBI Monitoring Tool (beta)

Also we are developing a GBI Monitoring Tool, which is available for this new GBI 2.40 release. Since it is still in development the beta version only support the SD, MM as well as both of the CO case studies.

A detailed tutorial for this tool is available in the module 03 GBI of the current GBI 2.40 curriculum. You will find the file Intro_ERP_Using_GBI_GBI_Enterprise_Model_Case_Study in the corresponding folder.

Please keep in mind that this transaction is an additional functionality designed by the UCC Magdeburg and still in development. Therefore, we kindly ask you to send any feedback or detailed error descriptions to the following address: gbi@ucc.ovgu.de

Result Verification

Note SAP offers several methods of verifying planned values within Controlling. Two transactions are suitable for controlling if the class is finished and if so that they have the proper values. These two transactions also offer a good starting point for error tracing.

Activity Prices Given the values in the case study the activity prices should be 45.00 USD for A### and 50.00 USD for M###.

Open transaction **KSBT** which will produce the following screen.

KSBT

Select the cost center range as shown in the picture above (CC-AS000 to CC-MA999). If the Selection Parameters area is not filled out yet, enter **0** as version, the **current fiscal year**, period **1** to **12** and price unit **1**.

CC-AS000, CC-MA999

0, current year, 1,12, 1

Hit F8 or click on ⊕ which will produce the following screen.

Activity Type Price Report: Overview Screen

Cost Center	CC-AS000 To CC-MA999
Activity Type	
Version	0 Plan/Act - Version
Fiscal Year	2013
Period	1 To 12
Price unit	1

Cost Center	ActTyp	Cost ctr short text	Act. type short text	COCr	Total price	Variable pri...	Price (Fixe...
CC-AS000	A000	Assembly 000	Assembly hours 000	USD	45.00	25.00	20.00
CC-MA000	M000	Maintenance 000	Maint. hours 000	USD	50.00	0.00	50.00

Activity Types that underwent price planning (second last step of the case study) will be listed here.

The correct total prices for the Activity Types strongly indicate that the case study was processed properly.

Cost Center Planning Similar to the Activity Prices, planned cost for cost centers will show specific results if everything was entered correct.

Open transaction **S_ALR_87013611** which will produce the following screen.

S_ALR_87013611

Cost Centers: Actual/Plan/Variance: Selection

Data Source...

Selection values

Controlling Area	NA00
Fiscal Year	2013
From Period	1
To Period	12
Plan Version	0

Selection groups

Cost Center Group			
Or value(s)	CC-AS000	to	CC-MA999
Cost Element Group			
Or value(s)		to	

Select the cost center range as shown in the picture above (CC-AS000 to CC-MA999). If the Selection Parameters area is not filled out yet, enter **0** as version, the **current fiscal year** and period **1** to **12**.

CC-AS000, CC-MA999

0, current year, 1,12

Hit F8 or click on which will produce the following screen.

You can select a specific cost center on the left side by clicking on it. The values should show as follows.

Assembly:

Cost Elements	Act. Costs	Plan Costs
700000 Labor Expense		150,000.00
MAI000 Allocation CC-MA000		30,000.00
PLA000 Plan Asm. CC-CA000		90,000.00
* Debit		270,000.00
ASM000 Allocation CC-AS000		270,000.00-
* Credit		270,000.00-
** Over/Underabsorption		

```
Cost Centers: Actual/Plan/Variance       Date: 07/30/2013            P
                                                                     C
Cost Center/Group          CC-AS000              Assembly 000
Person responsible:        Boldau
Reporting period:             1  to    12  2013
```

Activity Types	Act. Acty	Plan Acty
A000 Assembly hours 000		6,000 H

```
Cost Centers: Actual/Plan/Variance       Date: 07/30/2013            P
                                                                     C
Cost Center/Group          CC-AS000              Assembly 000
Person responsible:        Boldau
Reporting period:             1  to    12  2013
```

Statistical Key Figures	Actual	Plan
EMP000 Number of employees		15 PRS

You can verify the following:

- Number of employees (15 for Assembly)
- Expenses (150,000 for Assembly)
- Assessed cost (90,000 for Assembly)
- Allocated cost (30,000 for Assembly)
- Planned activity (6,000 for Assembly)

Canteen:

Cost Elements	Act. Costs	Plan Costs	Var.(Abs.)
700000 Labor Expense		60,000.00	60,000.00-
741000 Misc. Expense		90,000.00	90,000.00-
PLA000 Plan Asm. CC-CA000		30,000.00	30,000.00-
* Debit		180,000.00	180,000.00-
PLA000 Plan Asm. CC-CA000		150,000.00-	150,000.00
* Credit		150,000.00-	150,000.00
** Over/Underabsorption		30,000.00	30,000.00-

Cost Centers: Actual/Plan/Variance	Date: 07/30/2013	P:

Co

Cost Center/Group	CC-CA000	Canteen 000
Person responsible:	Boldau	
Reporting period:	1 to 12 2013	

Statistical Key Figures	Actual	Plan
EMP000 Number of employees		5 PRS

You can verify the following:

- Number of employees (5 for Canteen)

- Expenses (60,000 and 90,000 for Canteen)

- Assessed cost (30,0000 for Canteen)

- Credited cost (150,000 for Canteen)

Maintenance:

Cost Elements	Act. Costs	Plan Costs	Var.(Abs.)
700000 Labor Expense		60,000.00	60,000.00-
PLA000 Plan Asm. CC-CA000		30,000.00	30,000.00-
* Debit		90,000.00	90,000.00-
MAI000 Allocation CC-MA000		90,000.00-	90,000.00
* Credit		90,000.00-	90,000.00
** Over/Underabsorption			

Cost Centers: Actual/Plan/Variance	Date: 07/30/2013	P:

Co

Cost Center/Group	CC-MA000	Maintenance 000
Person responsible:	Boldau	
Reporting period:	1 to 12 2013	

Activity Types	Act. Acty	Plan Acty
M000 Maint. hours 000		1,800 H

```
Cost Centers: Actual/Plan/Variance        Date: 07/30/2013           P:

                                                                     C

Cost Center/Group          CC-MA000                Maintenance 000
Person responsible:        Boldau
Reporting period:               1   to     12   2013


Statistical Key Figures                 Actual              Plan

EMP000   Number of employees                               5   PRS
```

You can verify the following:

- Number of employees (5 for Maintenance)
- Expenses (60,000 for Maintenance)
- Assessed cost (30,0000 for Maintenance)
- Allocated cost (90,000 for Maintenance)

If the values do not match please refer to the solutions described below.

Problem: Statistical Key Figure deviating

Symptom The Statistical Key Figure value deviates.

Reason The Statistical Key Figure was not planned properly.

Solution Change the planning in transaction KP46.

Solution

Open transaction **KP46** which will produce the following screen.

KP46

Change Statistical Key Figure Planning: Initial Screen

Layout	1-301	Statistical Key Figures: Standard
Variables		
Version	0	Plan/Act - Version
From Period	1	January
To Period	12	December
Fiscal year	2013	
Cost Center	CC-MA000	Maintenance 000
to		
or group		
Stat. key figure	EMP000	Number of employees
to		
or group		

Enter **0** as version, the **current fiscal year**, period **1** to **12**.

0, current year, 1,12

The cost center in question and the corresponding statistical key figure
EMP### and press F5. The assembly cost center should have 15
employees, maintenance and canteen 5 employees each.

Cost Center
EMP###

Change the value in the Current Plan Value column to the one given by the
case study.

Click on 💾. Repeat the steps if necessary.

Problem: Activity Output deviating

Symptom The planned activity output for the assembly or maintenance deviates.

Reason The output was not planned correct.

Solution Change the planning in transaction KP26

Solution

Open transaction **KP26** which will produce the following screen.

KP26

Change Activity Type/Price Planning: Initial Screen

Layout	1-201	Activity Types with Prices: Standard
Variables		
Version	0	Plan/Act - Version
From Period	1	January
To Period	12	December
Fiscal year	2013	
Cost Center	CC-MA000	Maintenance 000
to		
or group		
Activity Type	M000	Maint. hours 000
to		
or group		

Enter **0** as version, the **current fiscal year**, period **1** to **12**.

0, current year, 1,12

Enter Cost Center CC-MA### and Activity Type M### or CC-AS### and A### respectively. Hit F5 to go to the Activity Type/Price Planning screen.

CC-AS### and A###
CC-MA### and M###

The maintenance cost center has a planned output of 1,800 with activity type M###.

The assembly cost center has a planned output of 6,000 with activity type A###.

Change the value in the Plan Activity column accordingly.

Click on 🖫 . Repeat the steps if necessary.

Problem: Expenses deviating

Symptom The planned cost input deviates from the values given in the case study.

Reason Planning was not done correct.

Solution Change the planning in transaction KP06

Solution

Open transaction **KP06** which will produce the following screen.

KP06

Change Cost Element/Activity Input Planning: Initial Screen

Layout	1-101	Cost Elements Acty-Indep./Acty-Dependent
Variables		
Version	0	Plan/Act - Version
From period	1	January
To period	12	December
Fiscal year	2013	
Cost Center		
to		
or group		
Activity Type		
to		

Enter **0** as version, the **current fiscal year**, period **1** to **12**.

0, current year, 1,12

The following values should be planned:

Cost Center	Cost Element	Value
CC-CA###	700000	60,000
CC-CA###	741000	90,000
CC-MA###	700000	60,000
CC-AS###	700000	150,000

As CC-AS### uses activity specific planning activity type A### has to be entered as well. Refer to the case study for more information

Enter the values accordingly and hit **F5**.

F5

Change the value in the Plan Fixed Costs column accordingly.

Click on 🖫 . Repeat the steps if necessary.