

Controlling

Course Outline

The Controlling module represents the company's flow of cost and revenue. It is a management instrument for organizational decisions. It too is automatically updated as events occur.

The R/3 CO control module is especially suitable for the cost element, cost center, order and result accounting of clinics. CO allows straightforward integration into R/3 FI, MM or FI AA and enables direct booking of figures from the different sectors. It also offers a wide range of charging techniques for accounting both actual and planned figures.

Learning Objectives: To familiarize students with:

- a) cost accounting terminology and concepts as used in the SAP R/3 system;
- b) management accounting tools provided within the CO and EC modules; and
- c) building blocks (master data) contained in the CO and EC modules.

Controlling - Cost Center Accounting

- Step-1 Setup Controlling Area Guide)
- Step-2 Activate Components / Control Indicators
- Step-3 Assign Company Code(s) to Controlling Area
- Step-4 Set Controlling Area
- Step-5 Maintain Controlling Document groups and their number ranges
- Step-6 Create Standard Hierarchy
- Step-7 Create Cost Centers
- Step-8 Primary Cost Elements
- Step-9 Post Transactions
- Step-10 Display Co documents (individual)
- Step-11 Display Co documents (multiple)
- Step-12 Overhead Cost Order
- Step-13 Create Primary Cost Element Group
- Step-14 Create Secondary Cost Elements
- Step-15 Maintain Settlement Structures
- Step-16 Maintain Number Ranges for Settlement Documents
- Step-17 Creating an Order
- Step-18 Post Actual cost to Internal Order
- Step-19 Check the balance of the Order
- Step-20 Settle an Internal Order
- Step-21 Check the Balance of the Order
- Step-22 Display the Order (Posted in CO)
- Step-23 Configure Distribution Cycle
- Step-24 Execute Distribution Cycle

Profit Center Accounting

Profit Center Accounting (EC-PCA) lets you determine profits and losses by profit center using either period accounting or the cost-of-sales approach. It also lets you analyze fixed capital and so-called "statistical key figures" (number of employees, square meters, and so on) by profit center. Consequently, you can calculate all the key figures commonly used in cost accounting (return on investment, cash flow, sales per employee, and so on).

Step-1 Profitability Management

- * Terminology in Profitability Management
- * Methods of Profitability Management

- * Views of Profitability Management
- * Typical Questions in Profitability Analysis
- * Profitability Analysis by Market Segments
- * Typical Questions in Profit Center Accounting
- * Responsibility Accounting by Profit Center Reporting
- * Objects in Profitability Management
- * Organizational Units and Master Data
- * Parallel Currencies in Profitability Management

Step-2 Basic Settings

- * Profit Center Accounting Settings
- * Master Data
- * Profit Center Assignments

Step-3 Actual Data

- * Data Flow from Material Management
- * Postings Originating in Sales and Distribution
- * Actual Data flow from Financial Accounting
- * Balance Sheet Items in Profit Center Accounting
- * Actual Line Items in Profit Center Accounting
- * Distribution and assessment within Profit Center Accounting

Step-4 Transfer Prices

- * Definition of Transfer Prices
- * Strategic Enterprise Controlling
- * Transfer Prices in R/3 System
- * Transfer Prices in Profit Center Accounting

Step-5 Profit Center Planning

- * Planning Integration
- * Planning Methods
- * Plan versions
- * Manual Planning
- * Planning allocations

Step-6 Information Systems

- * Reporting Overview
- * Creating Reports
- * Multi-dimensional Reports
- * Line Item Reporting