

WRX_GR/IR clearing account

Transaction Key	WRX_GR/IR clearing account						
Maintained with	Configuration Item: Account Determination						
Description of Transaction Key	<p>WRX - GR/IR clearing account</p> <p>A goods receipt of a material must be posted as result of a standard purchase order.</p> <p>When posting the goods receipts for a purchase order, the stock account is posted to the debit. However, the offsetting entry is not posted to the liability account but to the GR/IR clearing account.</p> <p>The purchase order must not have an account assignment.</p>						
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for GR/IR clearing account is available on the <i>TO30</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>G/L Account - Credit</th> </tr> </thead> <tbody> <tr> <td>-</td> <td>21120000 Goods Received/Invoice Received</td> <td>21120000 Goods Received/Invoice Received</td> </tr> </tbody> </table> <p>The G/L account is a balance sheet account.</p>	Valuation Class	G/L account (SKA1)	G/L Account - Credit	-	21120000 Goods Received/Invoice Received	21120000 Goods Received/Invoice Received
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-	21120000 Goods Received/Invoice Received	21120000 Goods Received/Invoice Received					
Posting Examples	<table border="1"> <thead> <tr> <th>Debit</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td>3100 Trading goods / 13600000 Inventory - Trading Goods 3 EUR (BSX)</td> <td>3100 Trading goods / 2112000 Goods Received/Invoice Received 10 EUR (WRX)</td> </tr> <tr> <td>3100 Trading goods / Loss Price Variance (PRD) 7 EUR</td> <td></td> </tr> </tbody> </table> <p>E.g. a purchase order of 1 piece is created for the material A. Material A has a standard price of 3 EUR. The net price is 10 EUR.</p> <p>This purchases order has no account assignment.</p> <p>The stock of material A is valued with the standard price, here 3 EUR. The difference between standard price and net price from the purchase order is posted in the price variance.</p>	Debit	Credit	3100 Trading goods / 13600000 Inventory - Trading Goods 3 EUR (BSX)	3100 Trading goods / 2112000 Goods Received/Invoice Received 10 EUR (WRX)	3100 Trading goods / Loss Price Variance (PRD) 7 EUR	
Debit	Credit						
3100 Trading goods / 13600000 Inventory - Trading Goods 3 EUR (BSX)	3100 Trading goods / 2112000 Goods Received/Invoice Received 10 EUR (WRX)						
3100 Trading goods / Loss Price Variance (PRD) 7 EUR							

AUM_ Expense/revenue from stock transfer

Transaction Key	AUM_ Expense/revenue from stock transfer
Maintained with	Configuration Item: Account Determination

Description of Transaction Key	<p>AUM - Expense/revenue from stock transfer</p> <p>This transaction is used for transfer postings from one material to another if the complete value of the issuing material cannot be posted to the value of the receiving material. This applies both to materials with standard price control and to materials with moving average price control. Price differences can arise for materials with moving average price if stock levels are negative and the stock value becomes unrealistic as a result of the posting. Transaction AUM can be used irrespective of whether the transfer posting involves a transfer between plants. The expenditure/income is added to the receiving material.</p>						
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Tax Accounts is available on the <i>T030K</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1" data-bbox="448 551 1326 698"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>Description (SKAT)</th> </tr> </thead> <tbody> <tr> <td>7920 Finished Goods</td> <td>52513000</td> <td>Gain Inventory Transfer (SF & Finish Goods)</td> </tr> </tbody> </table>	Valuation Class	G/L account (SKA1)	Description (SKAT)	7920 Finished Goods	52513000	Gain Inventory Transfer (SF & Finish Goods)
Valuation Class	G/L account (SKA1)	Description (SKAT)					
7920 Finished Goods	52513000	Gain Inventory Transfer (SF & Finish Goods)					
Posting Examples	<table border="1" data-bbox="448 792 1506 1122"> <thead> <tr> <th>Debit</th> <th>Credit</th> </tr> </thead> <tbody> <tr> <td>13400000 Inventory - Finished Goods 27,60EUR (BSX)</td> <td>13600000 Inventory - Trading Goods 13,50EUR (GBB) 52513000 Gain Inventory Transfer (SF & Finish Goods) (AUM) 14,10EUR</td> </tr> </tbody> </table> <p>Transfer postings from 1 pc from Material 1000 / standard price 13,50 EUR to Material 2000 / standard price 27,60 EUR.</p> <p>The goods receipt and goods issue posting see transaction key BSX.</p>	Debit	Credit	13400000 Inventory - Finished Goods 27,60EUR (BSX)	13600000 Inventory - Trading Goods 13,50EUR (GBB) 52513000 Gain Inventory Transfer (SF & Finish Goods) (AUM) 14,10EUR		
Debit	Credit						
13400000 Inventory - Finished Goods 27,60EUR (BSX)	13600000 Inventory - Trading Goods 13,50EUR (GBB) 52513000 Gain Inventory Transfer (SF & Finish Goods) (AUM) 14,10EUR						

BSX_Inventory posting

Transaction Key	BSX_Inventory posting
Maintained with	Configuration Item: Account Determination
Description of Transaction Key	<p>BSX - Inventory posting</p> <p>This transaction is used for all postings to stock accounts. Such postings are affected, for example:</p> <ul style="list-style-type: none"> • In inventory management, in the case of goods receipts to own stock and goods issues from own stock • In invoice verification, if price differences occur in connection with incoming invoices for materials valued at moving average price and there is adequate stock coverage • In order settlement, if the order is assigned to a material with moving average price and the actual costs at the time of settlement vary from the actual costs at the time of goods receipt <p>Because this transaction is dependent on the valuation class, it is possible to manage materials with different valuation classes in separate stock accounts.</p> <p>The transaction key BSX is always posted in conjunction with transaction key GBB and the relevant account modification code.</p>

Description of Related G/L Accounts

You can find the accounts used in this Account Determination Transaction Key in the [SAP Best Practices Explorer](#). Go to the **Accelerators** tab. Open the Excel file with the title *Account Determination (global)*. Information about account determination for **Tax Accounts** is available on the *T030K* tab.

The following accounts are e.g. assigned:

Valuation Class	G/L account (SKA1)	Description (SKAT)
3000 Raw Materials	13100000	Inventory - Raw Material
3040 Spare Parts	13100000	Inventory - Raw Material
3050 Returnable Packaging	13500000	Inventory - Packaging Materials
3100 Trading goods	13600000	Inventory - Trading Goods
7900 Semifinished Goods	13300000	Inventory - Semi Finished Goods
7920 Finished Goods	13400000	Inventory - Finished Goods

The G/L account is a balance sheet account.

Posting Examples

Debit	Credit
3100 Trading goods / 13600000 Inventory - Trading Goods (BSX) 1000EUR	3100 Trading goods / 39912000 Inventory - Initial Entry SF & Finish Gds Balances (GBB) 1000EUR

Goods receipt of one trading good as an inventory in the warehouse.

Standard price is 1000EUR per pc. Valuation class for trading goods is 3100 Trading goods.

The account for the goods receipt maintained in the transaction key BSX.

The account for the offsetting entry for inventory postings is maintained in the transaction key GBB and the account modification code BSA

Debit	Credit
7920 Finished Goods / 13400000 Inventory - Finished Goods (BSX) 1000EUR	7920 Finished Goods / 55100000 Finished Goods 1000EUR (GBB)

Goods receipt of one finished good from a production order in the warehouse.

Standard price is 1000EUR per pc. Valuation class for finished goods is 7920 Finished Goods.

The account for the goods receipt maintained in the transaction key BSX.

The account for the offsetting entry for inventory postings is maintained in the transaction key GBB and the account modification code AUA.

EIN_Purchase account

Transaction Key	EIN_Purchase account
Maintained with	Configuration Item: Account Determination
Description of Transaction Key	EIN - Purchase account

Purchase account management has been developed specifically for some countries due to specific legal requirements (e.g. Belgium, Colombia, Spain, Portugal, France, Italy, Finland). The purchase account documents the value that externally procured materials are posted at.

For goods receipts of account-assigned purchase orders, there are no postings to the purchase account.

Note: Purchase account processing must be active.

Description of Related G/L Accounts

You can find the accounts used in this Account Determination Transaction Key in the [SAP Best Practices Explorer](#). Go to the [Accelerators](#) tab. Open the Excel file with the title *Account Determination (global)*. Information about account determination for **Purchase Accounts** is available on the *T030* tab.

The following accounts are e.g. assigned:

Valuation Class	G/L account (SKA1)	G/L Account - Credit
3000 Raw Materials	68000000 Purchase Account (Raw)	68000000 Purchase Account (Raw)
3050 Returnable Packaging	68001000 Purchase account (Packaging)	68001000 Purchase account (Packaging)
3100 Trading goods	68002000 Purchase account (Trading)	68002000 Purchase account (Trading)
7900 Semifinished Goods	68010000 Purchase Account (SF & Finish Goods)	68010000 Purchase Account (SF & Finish Goods)
7920 Finished Goods	68010000 Purchase Account (SF & Finish Goods)	68010000 Purchase Account (SF & Finish Goods)

The G/L account is a secondary cost account. Cost element category is "1", "Primary Cost".

Posting Examples

Debit	Credit
3100 Trading goods / 13600000 Inventory - Trading Goods 500 EUR (BSX)	3100 Trading goods / 2112000 Goods Received/Invoice Received 500 EUR (WRX)
3100 Trading goods / 68002000 Purchase account (Trading) 500 EUR (EIN)	3100 Trading goods / 54011200 Inventory Change - Purch.offset.acct (Trading) 500 EUR (EKG)

The material A has the material type "Hawa" and the valuation class 3100. The price control for material A is "V". Purchase account processing is active because the company code is France.

The trade price is 5 EUR per unit.

For the standard purchase order of 100 PC of material A, the goods receipt takes place.

The accounts are posted for the goods receipt.

In parallel, the purchasing account (EIN) and the purchasing offsetting account (EKG) are posted.

EKG_Purchase offsetting account

Transaction Key	EKG_Purchase offsetting account																			
Maintained with	Configuration Item: Account Determination																			
Description of Transaction Key	<p>EKG - Purchase offsetting account</p> <p>Purchase account management has been developed specifically for some countries due to specific legal requirements (e.g. Belgium, Colombia, Spain, Portugal, France, Italy, Finland). The purchase account documents the value that externally procured materials are posted at.</p> <p>For goods receipts of account-assigned purchase orders, there are no postings to the purchase account.</p> <p>Note: Purchase account processing must be active.</p>																			
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Purchase Offsetting Accounts is available on the <i>T030</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>G/L Account - Credit</th> </tr> </thead> <tbody> <tr> <td>3000 Raw Materials</td> <td>54011000 Inventory Change - Purch.Offset.Acct (Raw)</td> <td>54011000 Inventory Change - Purch.Offset.Acct (Raw)</td> </tr> <tr> <td>3050 Returnable Packaging</td> <td>54011100 Inventory Change - Purch.offset.acct (Packaging)</td> <td>54011100 Inventory Change - Purch.offset.acct (Packaging)</td> </tr> <tr> <td>3100 Trading goods</td> <td>54011200 Inventory Change - Purch.offset.acct (Trading)</td> <td>54011200 Inventory Change - Purch.offset.acct (Trading)</td> </tr> <tr> <td>7900 Semifinished Goods</td> <td>54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)</td> <td>54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)</td> </tr> <tr> <td>7920 Finished Goods</td> <td>54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)</td> <td>54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)</td> </tr> </tbody> </table> <p>The G/L account is a secondary cost account. Cost element category is "1", "Primary Cost".</p>		Valuation Class	G/L account (SKA1)	G/L Account - Credit	3000 Raw Materials	54011000 Inventory Change - Purch.Offset.Acct (Raw)	54011000 Inventory Change - Purch.Offset.Acct (Raw)	3050 Returnable Packaging	54011100 Inventory Change - Purch.offset.acct (Packaging)	54011100 Inventory Change - Purch.offset.acct (Packaging)	3100 Trading goods	54011200 Inventory Change - Purch.offset.acct (Trading)	54011200 Inventory Change - Purch.offset.acct (Trading)	7900 Semifinished Goods	54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)	54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)	7920 Finished Goods	54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)	54013000 Inventory Change - Purch.Offset.Acct (SF & F.Good)
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Posting Examples	<table border="1"> <tr> <td style="width: 50%; text-align: center;">Debit</td> <td style="width: 50%; text-align: center;">Credit</td> </tr> </table>		Debit	Credit																
Debit	Credit																			

Debit	Credit
3100 Trading goods / 13600000 Inventory - Trading Goods 500 EUR (BSX)	3100 Trading goods / 2112000 Goods Received/Invoice Received 500 EUR (WRX)
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The material A has the material type "Hawa" and the valuation class 3100. The price control for material A is "V". Purchase account processing is active because the company code is France.

The trade price is 5 EUR per unit.

For the standard purchase order of 100 PC of material A, the goods receipt takes place.

The accounts are posted for the goods receipt.

In parallel, the purchasing account (EIN) and the purchasing offsetting account (EKG) are posted.

FR1_Freight clearing

Transaction Key	FR1_Freight clearing									
Maintained with	Configuration Item: Account Determination									
Description of Transaction Key	<p>FR1 - Freight clearing</p> <p>In the purchasing documents, delivery costs can be planned. Different condition types are used for this.</p> <p>For goods receipt, the planned delivery costs are posted to a separate account (clearing account or provision account) for the respective account assignment type (e.g FWG1) in purchasing.</p> <p>This clearing or resetting account is balanced when the invoice for the planned delivery costs is entered.</p>									
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Freight Clearing is available on the <i>TO30</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1" data-bbox="448 1581 1139 1805"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>G/L Account - Credit</th> </tr> </thead> <tbody> <tr> <td></td> <td>21730000</td> <td>21730000</td> </tr> <tr> <td></td> <td>Freight Clearing Account</td> <td>Freight Clearing Account</td> </tr> </tbody> </table> <p>"Balance sheet account"</p>	Valuation Class	G/L account (SKA1)	G/L Account - Credit		21730000	21730000		Freight Clearing Account	Freight Clearing Account
Valuation Class	G/L account (SKA1)	G/L Account - Credit								
	21730000	21730000								
	Freight Clearing Account	Freight Clearing Account								
Posting Examples	<p>An purchase order is created for the e.g material TG21. In addition, the planned freight costs of EUR 50 are recorded for the purchase order. The condition typ of the freight costs is e.g. "FGW1". This condition typ is assigned to the transaction group "FR1".</p> <p>For the goods receipt of the material TG21, the material costs of 15 EUR and the freight costs of 50 EUR are posted in total to the stock account in the debit. The posting for debit are on the We / RE account</p>									

with 15 EUR material costs, as well as the freight cost account (21730000 Freight Clearing Account) with 50 EUR.

Debit	Credit
1360000 Inventory - Trading Goods 65 EUR (BSX)	21120000 Goods Received / Invoice Received 15 EUR (WRX) 21730000 Freight Clearing Account 50 EUR (FR1)

FRE_Purchasing freight account

Transaction Key	FRE_Purchasing freight account						
Maintained with	Configuration Item: Account Determination						
Description of Transaction Key	<p>FRE - Freight Purchase Account</p> <p>Purchase account management has been developed specifically for some countries due to specific legal requirements (e.g. Belgium, Colombia, Spain, Portugal, France, Italy, Finland).</p> <p>In company codes where the purchasing account processing is active, the freight purchasing account may also exist. This is used to document delivery costs posted for externally procured materials.</p> <p>See also the account determination for EIN - Purchase account and EKG Purchase offsetting account.</p>						
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Freight Purchase Accounts is available on the <i>T030</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>G/L Account - Credit</th> </tr> </thead> <tbody> <tr> <td></td> <td>65400000 Freight</td> <td>65400000 Freight</td> </tr> </tbody> </table> <p>Cost element category is "1", "Primary Cost".</p>	Valuation Class	G/L account (SKA1)	G/L Account - Credit		65400000 Freight	65400000 Freight
Valuation Class	G/L account (SKA1)	G/L Account - Credit					
	65400000 Freight	65400000 Freight					
Posting Examples							

GBB_Offsetting entry for inventory posting

Transaction Key	GBB_Offsetting entry for inventory posting
Maintained with	Configuration Item: Account Determination
Description of Transaction Key	<p>GBB - Offsetting entry for stock posting</p> <p>Offsetting entries for stock postings are used in Inventory Management. They are dependent on the account grouping to which each movement type is assigned.</p> <p>The following account groupings are defined in the standard system:</p>

- AUA: for order settlement
- AUF: for goods receipts for orders (without account assignment) and for order settlement if AUA is not maintained
- AUI: Subsequent adjustment of actual price from cost center directly to material (with account assignment)
- BSA: for initial entry of stock balances
- INV: for expenditure/income from inventory differences
- VAX: for goods issues for sales orders without account assignment object (the account is not a cost element)
- VAY: for goods issues for sales orders with account assignment object (account is a cost element)
- VBO: for consumption from stock of material provided to vendor
- VBR: for internal goods issues (for example, for cost center)
- VKA: for sales order account assignment (for example, for individual purchase order)
- VKP: for project account assignment (for example, for individual PO)
- VNG: for scrapping/destruction
- VQP: for sample withdrawals without account assignment
- VQY: for sample withdrawals with account assignment
- ZOB: for goods receipts without purchase orders (mvt type 501)
- ZOF: for goods receipts without production orders

Description of Related G/L Accounts

- You can find the accounts used in this Account Determination Transaction Key in the [SAP Best Practices Explorer](#). Go to the **Accelerators** tab. Open the Excel file with the title *Account Determination (global)*. Information about account determination for the **Offsetting entry for stock posting** is available on the *TO30* tab.

The following accounts are e.g. assigned:

Account modification code	Valuation Class	G/L account (SKA1)	Description (SKAT)
BSA	3100 Trading goods	39912000	Inventory - Initial Entry SF & Finish Gds Balances
AUA	7920 Finished Goods	55100000	Finished Goods

Posting Examples

Debit	Credit
3100 Trading goods / 13600000 Inventory - Trading Goods (BSX)	3100 Trading goods / 39912000 Inventory - Initial Entry SF & Finish Gds Balances (GBB)
1000EUR	1000EUR

Goods receipt of one trading good as an inventory in the warehouse.

Standard price is 1000EUR per pc. Valuation class for trading goods is 3100 Trading goods.

The account for the goods receipt maintained in the transaction key BSX.

The account for the offsetting entry for inventory postings is maintained in the transaction key GBB and the account modification code BSA.

Debit	Credit
7920 Finished Goods /13400000 Inventory - Finished Goods (BSX)	7920 Finished Goods / 55100000 Finished Goods
1000EUR	1000EUR (GBB)

Goods receipt of one finished good from a production order in the warehouse.

Standard price is 1000EUR per pc. Valuation class for finished goods is 7920 Finished Goods.

The account for the goods receipt maintained in the transaction key BSX.

The account for the offsetting entry for inventory postings is maintained in the transaction key GBB and the account modification code AUA.

KDV_Material ledger frm low.levels E/R diff.

Transaction Key	KDV_Material ledger frm low.levels E/R diff.
Maintained with	Configuration Item: Account Determination
Description of Transaction Key	KDV - Material ledger frm low.levels E/R diff. This transaction key is not used in SAP S/4HANA anymore
Description of Related G/L Accounts	
Posting Examples	

PRL_Differences Tariffs

Transaction Key	PRL_Differences Tariffs
Maintained with	Configuration Item: Account Determination
Description of Transaction Key	Cost (price) differences (mater. Ledger) Price differences for activity types or business processes. During settlement in the material ledger, these price differences are posted from cost centers (Transaction/Account Modification GBB/AUI) to the material ledger (transaction PRL) and then further allocated to the receivers (finished products/WIP)
Description of Related G/L Accounts	<ul style="list-style-type: none"> You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Tax Accounts is available on the <i>T030K</i> tab.
Posting Examples	

PRV_Material ledger fr.low.levels price dif.

Transaction Key	PRV_Material ledger fr.low.levels price dif.
Maintained with	Configuration Item: Account Determination

Description of Transaction Key	PRV - Material ledger fr.low.levels price dif. This transaction key is not used in SAP S/4HANA anymore
Description of Related G/L Accounts	
Posting Examples	

UMB_Gain/loss from revaluation

Transaction Key	UMB_Gain/loss from revaluation																			
Maintained with	Configuration Item: Account Determination																			
Description of Transaction Key	<p>UMB - Gain/loss from revaluation</p> <p>E.g. the material has the price control indicator "S" in the material master and is thus valued with the standard price.</p> <p>The price in the material master will be revalued.</p> <p>There are already valued stocks in stock.</p> <p>Thus, the amount of the difference between the original and the new price is automatically posted to the stock account and to the revaluation account at the moment when the standard price is revaluated.</p> <p>Each valuation class has an associated account.</p>																			
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Revaluation is available on the <i>T030</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>G/L Account - Credit</th> </tr> </thead> <tbody> <tr> <td>3000 Raw Materials</td> <td>52531000 Gain from Valuation of External Products</td> <td>52031000 Loss from Valuation of External Products</td> </tr> <tr> <td>3050 Returnable Packaging</td> <td>52531000 Gain from Valuation of External Products</td> <td>52031000 Loss from Valuation of External Products</td> </tr> <tr> <td>3100 Trading goods</td> <td>52531000 Gain from Valuation of External Products</td> <td>52031000 Loss from Valuation of External Products</td> </tr> <tr> <td>7900 Semifinished Goods</td> <td>52532000 Gain from Valuation own Products</td> <td>52033000 Loss from Valuation of own Products</td> </tr> <tr> <td>7920 Finished Goods</td> <td>52532000 Gain from Valuation own Products</td> <td>52033000 Loss from Valuation of own Products</td> </tr> </tbody> </table>		Valuation Class	G/L account (SKA1)	G/L Account - Credit	3000 Raw Materials	52531000 Gain from Valuation of External Products	52031000 Loss from Valuation of External Products	3050 Returnable Packaging	52531000 Gain from Valuation of External Products	52031000 Loss from Valuation of External Products	3100 Trading goods	52531000 Gain from Valuation of External Products	52031000 Loss from Valuation of External Products	7900 Semifinished Goods	52532000 Gain from Valuation own Products	52033000 Loss from Valuation of own Products	7920 Finished Goods	52532000 Gain from Valuation own Products	52033000 Loss from Valuation of own Products
Valuation Class	G/L account (SKA1)	G/L Account - Credit																		
3000 Raw Materials	52531000 Gain from Valuation of External Products	52031000 Loss from Valuation of External Products																		
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7920 Finished Goods	52532000 Gain from Valuation own Products	52033000 Loss from Valuation of own Products																		

Valuation Class	G/L account (SKA1)	G/L Account - Credit
3110 Hardware	52531000 Gain from Valuation of External Products	52031000 Loss from Valuation of External Products
3120 Licenses	52531000 Gain from Valuation of External Products	52031000 Loss from Valuation of External Products

Both, debit and credit G/L account, are secondary costs". Cost element category is "1", "Primary Cost".

Posting Examples

The material A is revalued. It is a raw material. The material type "Raw" is assigned to the valuation class 3000. The standard price for material A is 2 EUR

The new price should be 3 EUR. In total there are 200 pieces in stock.

The original total value of material A is 400 EUR.

The new value of material A is 600 EUR. The stocks of material A must therefore automatically be increased by the delta of 200 EUR.

Debit	Credit
3000 Raw Materials / 13100000	3000 Raw Materials/ 52531000
Inventory - Raw Material	Gain from Valuation of External Products
200EUR (BSX)	200EUR (UMB)

The account for the inventory value increase or reduction is maintained in the transaction key BSX.

The account for gain or loss revaluation is maintained in the transaction key UMB.

UPF_Unplanned delivery costs

Transaction Key	UPF_Unplanned delivery costs						
Maintained with	Configuration Item: Account Determination						
Description of Transaction Key	<p>UPF - Unplanned delivery costs</p> <p>Unplanned delivery costs are delivery costs (incidental procurement costs) that were not known at the time of the posting of the purchase. By default, the unplanned delivery costs are distributed to the invoice item.</p> <p>However, unplanned delivery costs can also be posted to a separate general ledger account.</p>						
Description of Related G/L Accounts	<p>You can find the accounts used in this Account Determination Transaction Key in the SAP Best Practices Explorer. Go to the Accelerators tab. Open the Excel file with the title <i>Account Determination (global)</i>. Information about account determination for Unplanned Delivery Costs is available on the <i>T030</i> tab.</p> <p>The following accounts are e.g. assigned:</p> <table border="1" data-bbox="448 1998 1147 2056"> <thead> <tr> <th>Valuation Class</th> <th>G/L account (SKA1)</th> <th>G/L Account - Credit</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Valuation Class	G/L account (SKA1)	G/L Account - Credit			
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Valuation Class	G/L account (SKA1)	G/L Account - Credit
	65050000 Unplanned delivery costs	65050000 Unplanned delivery costs

Cost element category is "1", "Primary Cost".

Posting Examples

For an purchase order are still 200 Euro unplanned additional costs posted. The unplanned additional costs should be posted to a separate account. The account here requires an account assignment. Since this account assignment cannot be specified in the process, it is recommended to set the default posting OKB9 for the account.

Debit	Credit
65050000 Unplanned delivery costs 200 EUR (UPF)	RS_MIG_335 Creditor 200 EUR (KBS)