94220000 - COPA Assessment

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<tr><td>Account Category</td><td>Sec. Cost element</td></tr>
<tr><td>Account Purpose</td><td>COPA Assessment (Content provide demo data only-by company)</td></tr>
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	For all other accounts the example is analogous. For example: Test script for J55.
Posting Examples	

Debit	**Credit**
94222000 COPA-Marketing on Profitability Analysis 150 EUR	94222000 COPA-Marketing on cost center 10101601 Marketing 150 EUR

94221000 - COPA-overhead cost

G/L Account Number (I_SAKNR)	94221000
G/L Acct Long Text (SKAT)	COPA-overhead cost
G/L Account Group	SECC
Balance/ P&L Account	P&L
Account Category	Sec. Cost element
Account Purpose	COPA Assessment (Content provide demo data only-by company)
Account Hierarchy Level	SECONDARY ACCOUNTS | ASSESSMENT | PROFITABILITY ANALYSIS |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Profitability Analysis**, the following G/L accounts are described:

G/L Account Number (I_SAKNR)	**G/L Acct Long Text (SKAT)**
94220000	COPA Assessment
94221000	COPA-overhead cost
94222000	COPA-Marketing
94223000	COPA -R&D
94224000	COPA -Admin. Overhead
94225000	COPA -Sales. Overhead
94226000	COPA-Non-Operating Expense
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Posting Examples	**Debit**: 94222000 COPA-Marketing on Profitability Analysis 150 EUR **Credit**: 94222000 COPA-Marketing on cost center 10101601 Marketing 150 EUR

Debit	Credit
94222000 COPA-Marketing on Profitability Analysis 150 EUR	94222000 COPA-Marketing on cost center 10101601 Marketing 150 EUR

94222000 - COPA-Marketing

G/L Account Number (I_SAKNR)	94222000
G/L Acct Long Text (SKAT)	COPA-Marketing
G/L Account Group	SECC
Balance/ P&L Account	P&L
Account Category	Sec. Cost element
Account Purpose	COPA Assessment (Content provide demo data only-by company)
Account Hierarchy Level	SECONDARY ACCOUNTS | ASSESSMENT | PROFITABILITY ANALYSIS |
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94222000	COPA-Marketing

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94223000 - COPA -R&D

G/L Account Number (I_SAKNR)	94223000
G/L Acct Long Text (SKAT)	COPA -R&D
G/L Account Group	SECC
Balance/ P&L Account	P&L
Account Category	Sec. Cost element
Account Purpose	COPA Assessment (Content provide demo data only-by company)
Account Hierarchy Level	SECONDARY ACCOUNTS | ASSESSMENT | PROFITABILITY ANALYSIS |
Used in Configuration or Master Data	X

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94224000 - COPA -Admin. Overhead

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<tr><td>G/L Acct Long Text (SKAT)</td><td>COPA -Admin. Overhead</td></tr>
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94225000 - COPA -Sales. Overhead

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<tr><td>G/L Acct Long Text (SKAT)</td><td>COPA -Sales. Overhead</td></tr>
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94226000 - COPA-Non-Operating Expense

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94227000 - COPA-Non-Operating Income

G/L Account Number (I_SAKNR)	94227000
G/L Acct Long Text (SKAT)	COPA-Non-Operating Income
G/L Account Group	SECC
Balance/ P&L Account	P&L
Account Category	Sec. Cost element
Account Purpose	COPA Assessment (Content provide demo data only-by company)
Account Hierarchy Level	SECONDARY ACCOUNTS | ASSESSMENT | PROFITABILITY ANALYSIS |
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94228000 - COPA -Taxes

G/L Account Number (I_SAKNR)	94228000
G/L Acct Long Text (SKAT)	COPA -Taxes
G/L Account Group	SECC
Balance/ P&L Account	P&L

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G/L account type is ”secondary costs”. Cost element category is “42”, “Assessment”.
Within the month end closing, assessments can be used for redistribution of cost on cost center to the profitability analysis.</td></tr>
<tr><td>Process Related Information</td><td>The posting amounts are distributed with the aid of a cost element type 42. This account is deposited in the assessment cycle, for example, YA1010.
As an example, the amounts for the G/L account “63002000 Water” with 100 EUR and “63004000 Insurance” with 50 EUR have been posted at the cost center “101011601 Marketing” in the current month.
With the assessment to the Profitablility Analysis the sender cost center “101011601 Marketing” is relieved with the G/L account “94222000 COPA-Marketing”by 150 EUR and the receiver “Profitability Analysis” is charged with 150 EUR.
For all other accounts the example is analogous.
For example: Test script for J55.</td></tr>
<tr><td>Posting Examples</td><td>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>94222000 COPA-Marketing on Profitability Analysis
150 EUR</td><td>94222000 COPA-Marketing on
cost center 10101601 Marketing
150 EUR</td></tr>
</table>
</td></tr>
</table>

94229000 - COPA -cash Discount

G/L Account Number (I_SAKNR)	94229000
G/L Acct Long Text (SKAT)	COPA -cash Discount
G/L Account Group	SECC
Balance/ P&L Account	P&L
Account Category	Sec. Cost element
Account Purpose	COPA Assessment (Content provide demo data only-by company)
Account Hierarchy Level	SECONDARY ACCOUNTS | ASSESSMENT | PROFITABILITY ANALYSIS |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Profitability Analysis**, the following G/L accounts are described: 94220000 – COPA Assessment; 94221000 – COPA-overhead cost; 94222000 – COPA-Marketing; 94223000 – COPA -R&D; 94224000 – COPA -Admin. Overhead; 94225000 – COPA -Sales. Overhead; 94226000 – COPA-Non-Operating Expense; 94227000 – COPA-Non-Operating Income; 94228000 – COPA -Taxes; 94229000 – COPA -cash Discount; 94229900 – COPA -consulting overhead G/L account type is "secondary costs". Cost element category is “42”, “Assessment”. Within the month end closing, assessments can be used for redistribution of cost on cost center to the profitability analysis.
Process Related Information	The posting amounts are distributed with the aid of a cost element type 42. This account is deposited in the assessment cycle, for example, YA1010. As an example, the amounts for the G/L account “63002000 Water” with 100 EUR and “63004000 Insurance” with 50 EUR have been posted at the cost center “101011601 Marketing” in the current month.

Nested table in Account Usage:

G/L Account Number (I_SAKNR)	**G/L Acct Long Text (SKAT)**
94220000	COPA Assessment
94221000	COPA-overhead cost
94222000	COPA-Marketing
94223000	COPA -R&D
94224000	COPA -Admin. Overhead
94225000	COPA -Sales. Overhead
94226000	COPA-Non-Operating Expense
94227000	COPA-Non-Operating Income
94228000	COPA -Taxes
94229000	COPA -cash Discount
94229900	COPA -consulting overhead

	With the assessment to the Profitablility Analysis the sender cost center “101011601 Marketing” is relieved with the G/L account “94222000 COPA-Marketing”by 150 EUR and the receiver “Profitability Analysis” is charged with 150 EUR. For all other accounts the example is analogous. For example: Test script for J55.
Posting Examples	<table><tr><th>Debit</th><th>Credit</th></tr><tr><td>94222000 COPA-Marketing on Profitability Analysis 150 EUR</td><td>94222000 COPA-Marketing on cost center 10101601 Marketing 150 EUR</td></tr></table>

94229900 - COPA -consulting overhead

G/L Account Number (I_SAKNR)	94229900
G/L Acct Long Text (SKAT)	COPA -consulting overhead
G/L Account Group	SECC
Balance/ P&L Account	P&L
Account Category	Sec. Cost element
Account Purpose	COPA Assessment (Content provide demo data only-by company)
Account Hierarchy Level	SECONDARY ACCOUNTS | ASSESSMENT | PROFITABILITY ANALYSIS |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Profitability Analysis**, the following G/L accounts are described: <table><tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr><tr><td>94220000</td><td>COPA Assessment</td></tr><tr><td>94221000</td><td>COPA-overhead cost</td></tr><tr><td>94222000</td><td>COPA-Marketing</td></tr><tr><td>94223000</td><td>COPA -R&D</td></tr><tr><td>94224000</td><td>COPA -Admin. Overhead</td></tr><tr><td>94225000</td><td>COPA -Sales. Overhead</td></tr><tr><td>94226000</td><td>COPA-Non-Operating Expense</td></tr><tr><td>94227000</td><td>COPA-Non-Operating Income</td></tr><tr><td>94228000</td><td>COPA -Taxes</td></tr><tr><td>94229000</td><td>COPA -cash Discount</td></tr></table>

<table>
<tr><td></td><td><table><tr><td>94229900</td><td>COPA -consulting overhead</td></tr></table>
G/L account type is ”secondary costs”. Cost element category is “42”, “Assessment”.
Within the month end closing, assessments can be used for redistribution of cost on cost center to the profitability analysis.</td></tr>
<tr><td>Process Related Information</td><td>The posting amounts are distributed with the aid of a cost element type 42. This account is deposited in the assessment cycle, for example, YA1010.
As an example, the amounts for the G/L account “63002000 Water” with 100 EUR and “63004000 Insurance” with 50 EUR have been posted at the cost center “101011601 Marketing” in the current month.
With the assessment to the Profitablility Analysis the sender cost center “101011601 Marketing” is relieved with the G/L account “94222000 COPA-Marketing”by 150 EUR and the receiver “Profitability Analysis” is charged with 150 EUR.
For all other accounts the example is analogous.
For example: Test script for J55.</td></tr>
<tr><td>Posting Examples</td><td><table><tr><th>Debit</th><th>Credit</th></tr><tr><td>94222000 COPA-Marketing on Profitability Analysis
150 EUR</td><td>94222000 COPA-Marketing on
cost center 10101601 Marketing
150 EUR</td></tr></table></td></tr>
</table>

52071000 - Price Difference PRIV

<table>
<tr><td>G/L Account Number (I_SAKNR)</td><td>52071000</td></tr>
<tr><td>G/L Acct Long Text (SKAT)</td><td>Price Difference PRIV</td></tr>
<tr><td>G/L Account Group</td><td>ERG.</td></tr>
<tr><td>Balance/ P&L Account</td><td>P&L</td></tr>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>Price difference- Created for Variances split-not yet part of content</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>CO master data</td></tr>
<tr><td>Account Usage</td><td>In the documentation group for Accounts for splitting price differences, the following accounts are described:
<table><tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr><tr><td>52071000</td><td>Price Difference PRIV</td></tr></table></td></tr>
</table>

<table>
<tr><td></td><td>
<table>
<tr><td>52072000</td><td>Price Difference QTYV</td></tr>
<tr><td>52073000</td><td>Price Difference RSUV</td></tr>
<tr><td>52074000</td><td>Price Difference INPV</td></tr>
<tr><td>52075000</td><td>Price Difference MXPV</td></tr>
<tr><td>52076000</td><td>Price Difference OPPV</td></tr>
<tr><td>52077000</td><td>Price Difference LSFV</td></tr>
<tr><td>52078000</td><td>Price Difference REMV</td></tr>
<tr><td>52079000</td><td>Price Difference SCRP</td></tr>
</table>
G/L account type is ”Primary Cost or Revenue”. Cost element category is “1”, “Primary costs/cost-reducing revenues”.
</td></tr>
<tr><td>Process Related Information</td><td>Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.</td></tr>
<tr><td>Posting Examples</td><td></td></tr>
</table>

52072000 - Price Difference QTYV

<table>
<tr><td>G/L Account Number (I_SAKNR)</td><td>52072000</td></tr>
<tr><td>G/L Acct Long Text (SKAT)</td><td>Price Difference QTYV</td></tr>
<tr><td>G/L Account Group</td><td>ERG.</td></tr>
<tr><td>Balance/ P&L Account</td><td>P&L</td></tr>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>Price difference- Created for Variances split-not yet part of content</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>CO master data</td></tr>
<tr><td>Account Usage</td><td>In the documentation group for Accounts for splitting price differences, the following accounts are described:
<table>
<tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr>
<tr><td>52071000</td><td>Price Difference PRIV</td></tr>
<tr><td>52072000</td><td>Price Difference QTYV</td></tr>
<tr><td>52073000</td><td>Price Difference RSUV</td></tr>
<tr><td>52074000</td><td>Price Difference INPV</td></tr>
<tr><td>52075000</td><td>Price Difference MXPV</td></tr>
<tr><td>52076000</td><td>Price Difference OPPV</td></tr>
</table>
</td></tr>
</table>

	| 52077000 | Price Difference LSFV | | 52078000 | Price Difference REMV | | 52079000 | Price Difference SCRP | G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".
Process Related Information	Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.
Posting Examples	

52073000 - Price Difference RSUV

G/L Account Number (I_SAKNR)	52073000
G/L Acct Long Text (SKAT)	Price Difference RSUV
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Price difference- Created for Variances split-not yet part of content
Account Hierarchy Level	PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Accounts for splitting price differences**, the following accounts are described:

G/L Account Number (I_SAKNR)	**G/L Acct Long Text (SKAT)**
52071000	Price Difference PRIV
52072000	Price Difference QTYV
52073000	Price Difference RSUV
52074000	Price Difference INPV
52075000	Price Difference MXPV
52076000	Price Difference OPPV
52077000	Price Difference LSFV
52078000	Price Difference REMV
52079000	Price Difference SCRP

G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".

Process Related Information	Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.
Posting Examples	

52074000 - Price Difference INPV

<table>
<tr><td>G/L Account Number (I_SAKNR)</td><td>52074000</td></tr>
<tr><td>G/L Acct Long Text (SKAT)</td><td>Price Difference INPV</td></tr>
<tr><td>G/L Account Group</td><td>ERG.</td></tr>
<tr><td>Balance/ P&L Account</td><td>P&L</td></tr>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>Price difference- Created for Variances split-not yet part of content</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>CO master data</td></tr>
<tr><td>Account Usage</td><td>In the documentation group for Accounts for splitting price differences, the following accounts are described:
<table>
<tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr>
<tr><td>52071000</td><td>Price Difference PRIV</td></tr>
<tr><td>52072000</td><td>Price Difference QTYV</td></tr>
<tr><td>52073000</td><td>Price Difference RSUV</td></tr>
<tr><td>52074000</td><td>Price Difference INPV</td></tr>
<tr><td>52075000</td><td>Price Difference MXPV</td></tr>
<tr><td>52076000</td><td>Price Difference OPPV</td></tr>
<tr><td>52077000</td><td>Price Difference LSFV</td></tr>
<tr><td>52078000</td><td>Price Difference REMV</td></tr>
<tr><td>52079000</td><td>Price Difference SCRP</td></tr>
</table>
G/L account type is ”Primary Cost or Revenue”. Cost element category is “1”, “Primary costs/cost-reducing revenues”.</td></tr>
<tr><td>Process Related Information</td><td>Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.</td></tr>
<tr><td>Posting Examples</td><td></td></tr>
</table>

52075000 - Price Difference MXPV

G/L Account Number	52075000

(I_SAKNR)	
G/L Acct Long Text (SKAT)	Price Difference MXPV
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Price difference- Created for Variances split-not yet part of content
Account Hierarchy Level	PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Accounts for splitting price differences**, the following accounts are described: <table><tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr><tr><td>52071000</td><td>Price Difference PRIV</td></tr><tr><td>52072000</td><td>Price Difference QTYV</td></tr><tr><td>52073000</td><td>Price Difference RSUV</td></tr><tr><td>52074000</td><td>Price Difference INPV</td></tr><tr><td>52075000</td><td>Price Difference MXPV</td></tr><tr><td>52076000</td><td>Price Difference OPPV</td></tr><tr><td>52077000</td><td>Price Difference LSFV</td></tr><tr><td>52078000</td><td>Price Difference REMV</td></tr><tr><td>52079000</td><td>Price Difference SCRP</td></tr></table> G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".
Process Related Information	Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.
Posting Examples	

52076000 - Price Difference OPPV

G/L Account Number (I_SAKNR)	52076000
G/L Acct Long Text (SKAT)	Price Difference OPPV
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense

Account Purpose	Price difference- Created for Variances split-not yet part of content
Account Hierarchy Level	PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Accounts for splitting price differences**, the following accounts are described: <table><tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr><tr><td>52071000</td><td>Price Difference PRIV</td></tr><tr><td>52072000</td><td>Price Difference QTYV</td></tr><tr><td>52073000</td><td>Price Difference RSUV</td></tr><tr><td>52074000</td><td>Price Difference INPV</td></tr><tr><td>52075000</td><td>Price Difference MXPV</td></tr><tr><td>52076000</td><td>Price Difference OPPV</td></tr><tr><td>52077000</td><td>Price Difference LSFV</td></tr><tr><td>52078000</td><td>Price Difference REMV</td></tr><tr><td>52079000</td><td>Price Difference SCRP</td></tr></table> G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".
Process Related Information	Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.
Posting Examples	

52077000 - Price Difference LSFV

G/L Account Number (I_SAKNR)	52077000
G/L Acct Long Text (SKAT)	Price Difference LSFV
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Price difference- Created for Variances split-not yet part of content
Account Hierarchy Level	PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or	CO master data

Master Data	
Account Usage	In the documentation group for **Accounts for splitting price differences**, the following accounts are described: **G/L Account Number (I_SAKNR)** — **G/L Acct Long Text (SKAT)** 52071000 — Price Difference PRIV 52072000 — Price Difference QTYV 52073000 — Price Difference RSUV 52074000 — Price Difference INPV 52075000 — Price Difference MXPV 52076000 — Price Difference OPPV 52077000 — Price Difference LSFV 52078000 — Price Difference REMV 52079000 — Price Difference SCRP G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".
Process Related Information	Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.
Posting Examples	

52078000 - Price Difference REMV

G/L Account Number (I_SAKNR)	52078000
G/L Acct Long Text (SKAT)	Price Difference REMV
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Price difference- Created for Variances split-not yet part of content
Account Hierarchy Level	PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO master data
Account Usage	In the documentation group for **Accounts for splitting price differences**, the following accounts are described: **G/L Account Number (I_SAKNR)** — **G/L Acct Long Text (SKAT)** 52071000 — Price Difference PRIV

<table>
<tr><td></td><td><table>
<tr><td>52072000</td><td>Price Difference QTYV</td></tr>
<tr><td>52073000</td><td>Price Difference RSUV</td></tr>
<tr><td>52074000</td><td>Price Difference INPV</td></tr>
<tr><td>52075000</td><td>Price Difference MXPV</td></tr>
<tr><td>52076000</td><td>Price Difference OPPV</td></tr>
<tr><td>52077000</td><td>Price Difference LSFV</td></tr>
<tr><td>52078000</td><td>Price Difference REMV</td></tr>
<tr><td>52079000</td><td>Price Difference SCRP</td></tr>
</table>
G/L account type is ”Primary Cost or Revenue”. Cost element category is “1”, “Primary costs/cost-reducing revenues”.</td></tr>
<tr><td>Process Related Information</td><td>Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.</td></tr>
<tr><td>Posting Examples</td><td></td></tr>
</table>

52079000 - Price Difference SCRP

<table>
<tr><td>G/L Account Number (I_SAKNR)</td><td>52079000</td></tr>
<tr><td>G/L Acct Long Text (SKAT)</td><td>Price Difference SCRP</td></tr>
<tr><td>G/L Account Group</td><td>ERG.</td></tr>
<tr><td>Balance/ P&L Account</td><td>P&L</td></tr>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>Price difference- Created for Variances split-not yet part of content</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS |ACCOUNTS FOR SPLITTING PRICE DIFFERENCES | |</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>CO master data</td></tr>
<tr><td>Account Usage</td><td>In the documentation group for Accounts for splitting price differences, the following accounts are described:
<table>
<tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr>
<tr><td>52071000</td><td>Price Difference PRIV</td></tr>
<tr><td>52072000</td><td>Price Difference QTYV</td></tr>
<tr><td>52073000</td><td>Price Difference RSUV</td></tr>
<tr><td>52074000</td><td>Price Difference INPV</td></tr>
<tr><td>52075000</td><td>Price Difference MXPV</td></tr>
<tr><td>52076000</td><td>Price Difference OPPV</td></tr>
</table></td></tr>
</table>

	52077000 | Price Difference LSFV 52078000 | Price Difference REMV 52079000 | Price Difference SCRP G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".
Process Related Information	Within the month-end closing, production deviations, for example of the production order are settled on the price difference accounts.
Posting Examples	

50301000 - COGS Direct material

G/L Account Number (I_SAKNR)	50301000
G/L Acct Long Text (SKAT)	COGS Direct material
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold Splitting-Standard Cost in Account based COPA
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Define Accounts for Splitting the Cost of Goods Sold / CO master data
Account Usage	In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described:

G/L Account Number (I_SAKNR)	**G/L Acct Long Text (SKAT)**
50301000	COGS Direct Material
50302000	COGS Third Party
50303000	COGS Material Overhead
50304000	COGS Personnel Time
50305000	COGS Machine Time
50306000	COGS Setup Time
50307000	COGS Production Overhead
50308000	COGS Credits (Co/By-Pr)
50309000	COGS - Hardware
50309500	COGS - Licenses

<table>
<tr>
<td></td>
<td>G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".

To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.</td>
</tr>
<tr>
<td>Process Related Information</td>
<td>For e.g. the supported process "post good issue", the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account.

Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).
<table>
<tr><th>Details - Cost Estimate</th><th>EUR</th></tr>
<tr><td>Material fix</td><td>1000</td></tr>
<tr><td>Material variable</td><td>200</td></tr>
<tr><td>Material Overhead</td><td>200</td></tr>
<tr><td>Personal Time fix</td><td>500</td></tr>
<tr><td>Personal Time variable</td><td>400</td></tr>
<tr><td>MachineTime fix</td><td>600</td></tr>
<tr><td>Machine Time variable</td><td>300</td></tr>
<tr><td>Total</td><td>3.200</td></tr>
</table>
</td>
</tr>
<tr>
<td>Posting Examples</td>
<td>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>54083000 Finished Good (FERT)

3.200 EUR</td><td>13400000 Inv Chg COGS

3.200 EUR</td></tr>
</table>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>
<table>
<tr><td>50301000 COGS Direct Material

1.200 EUR</td></tr>
<tr><td>50303000 COGS Material Overhead

200 EUR</td></tr>
<tr><td>50304000 COGS Personnel Time

900 EUR</td></tr>
<tr><td>50305000 COGS Machine Time

900 EUR</td></tr>
</table>
</td><td>54083000 Finished Good (FERT)

3.200 EUR</td></tr>
</table>
</td>
</tr>
</table>

50302000 - COGS Third Party

G/L Account Number (I_SAKNR)	50302000
G/L Acct Long Text (SKAT)	COGS Third Party
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold Splitting-Standard Cost in Account based COPA
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Define Accounts for Splitting the Cost of Goods Sold / CO master data
Account Usage	In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described: (see table below) G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues". To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.
Process Related Information	For e.g. the supported process "post good issue", the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account. Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
50301000	COGS Direct Material
50302000	COGS Third Party
50303000	COGS Material Overhead
50304000	COGS Personnel Time
50305000	COGS Machine Time
50306000	COGS Setup Time
50307000	COGS Production Overhead
50308000	COGS Credits (Co/By-Pr)
50309000	COGS - Hardware
50309500	COGS - Licenses

<table>
<tr><td></td><td>
<table>
<tr><th>Details - Cost Estimate</th><th>EUR</th></tr>
<tr><td>Material fix</td><td>1000</td></tr>
<tr><td>Material variable</td><td>200</td></tr>
<tr><td>Material Overhead</td><td>200</td></tr>
<tr><td>Personal Time fix</td><td>500</td></tr>
<tr><td>Personal Time variable</td><td>400</td></tr>
<tr><td>MachineTime fix</td><td>600</td></tr>
<tr><td>Machine Time variable</td><td>300</td></tr>
<tr><td>Total</td><td>3.200</td></tr>
</table>
</td></tr>
<tr><td>Posting Examples</td><td>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>54083000 Finished Good (FERT)
3.200 EUR</td><td>13400000 Inv Chg COGS
3.200 EUR</td></tr>
</table>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>
<table>
<tr><td>50301000 COGS Direct Material
1.200 EUR</td></tr>
<tr><td>50303000 COGS Material Overhead
200 EUR</td></tr>
<tr><td>50304000 COGS Personnel Time
900 EUR</td></tr>
<tr><td>50305000 COGS Machine Time
900 EUR</td></tr>
</table>
</td><td>54083000 Finished Good (FERT)
3.200 EUR</td></tr>
</table>
</td></tr>
</table>

50303000 - COGS material Overhead

G/L Account Number (I_SAKNR)	50303000
G/L Acct Long Text (SKAT)	COGS material Overhead
G/L Account Group	ERG.
Balance/ P&L Account	P&L

<table>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>Cost of Goods Sold Splitting-Standard Cost in Account based COPA</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>Define Accounts for Splitting the Cost of Goods Sold / CO master data</td></tr>
<tr><td>Account Usage</td><td>
<p>In the documentation group for Accounts for Split of Cost of Goods Sold, the following accounts are described:</p>
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<tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr>
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<tr><td>50302000</td><td>COGS Third Party</td></tr>
<tr><td>50303000</td><td>COGS Material Overhead</td></tr>
<tr><td>50304000</td><td>COGS Personnel Time</td></tr>
<tr><td>50305000</td><td>COGS Machine Time</td></tr>
<tr><td>50306000</td><td>COGS Setup Time</td></tr>
<tr><td>50307000</td><td>COGS Production Overhead</td></tr>
<tr><td>50308000</td><td>COGS Credits (Co/By-Pr)</td></tr>
<tr><td>50309000</td><td>COGS - Hardware</td></tr>
<tr><td>50309500</td><td>COGS - Licenses</td></tr>
</table>
<p>G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".</p>
<p>To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.</p>
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<tr><td>Process Related Information</td><td>
<p>For e.g. the supported process "post good issue", the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account.</p>
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<tr><td>Material fix</td><td>1000</td></tr>
<tr><td>Material variable</td><td>200</td></tr>
<tr><td>Material Overhead</td><td>200</td></tr>
<tr><td>Personal Time fix</td><td>500</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><td></td><td><table><tr><td>Personal Time variable</td><td>400</td></tr><tr><td>MachineTime fix</td><td>600</td></tr><tr><td>Machine Time variable</td><td>300</td></tr><tr><td>**Total**</td><td>**3.200**</td></tr></table></td></tr>
<tr><td>Posting Examples</td><td><table><tr><th>Debit</th><th>Credit</th></tr><tr><td>54083000 Finished Good (FERT)
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900 EUR</td></tr></table></td><td>54083000 Finished Good (FERT)
3.200 EUR</td></tr></table></td></tr>
</table>

50304000 - COGS Personnel Time

G/L Account Number (I_SAKNR)	50304000
G/L Acct Long Text (SKAT)	COGS Personnel Time
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold Splitting-Standard Cost in Account based COPA
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Define Accounts for Splitting the Cost of Goods Sold / CO master data

Account Usage

In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
50301000	COGS Direct Material
50302000	COGS Third Party
50303000	COGS Material Overhead
50304000	COGS Personnel Time
50305000	COGS Machine Time
50306000	COGS Setup Time
50307000	COGS Production Overhead
50308000	COGS Credits (Co/By-Pr)
50309000	COGS - Hardware
50309500	COGS - Licenses

G/L account type is "Primary Cost or Revenue". Cost element category is “1”, “Primary costs/cost-reducing revenues”.

To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.

Process Related Information

For e.g. the supported process “post good issue”, the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account.

Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).

Details - Cost Estimate	EUR
Material fix	1000
Material variable	200
Material Overhead	200
Personal Time fix	500
Personal Time variable	400
MachineTime fix	600
Machine Time variable	300
Total	**3.200**

Posting Examples

Debit	Credit
54083000 Finished Good (FERT) 3.200 EUR	13400000 Inv Chg COGS 3.200 EUR

Debit	Credit
50301000 COGS Direct Material 1.200 EUR 50303000 COGS Material Overhead 200 EUR 50304000 COGS Personnel Time 900 EUR 50305000 COGS Machine Time 900 EUR	54083000 Finished Good (FERT) 3.200 EUR

50305000 - COGS Machine Time

G/L Account Number (I_SAKNR)	50305000
G/L Acct Long Text (SKAT)	COGS Machine Time
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold Splitting-Standard Cost in Account based COPA
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Define Accounts for Splitting the Cost of Goods Sold / CO master data
Account Usage	In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
50301000	COGS Direct Material
50302000	COGS Third Party
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50304000	COGS Personnel Time

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<table>
<tr><td>50305000</td><td>COGS Machine Time</td></tr>
<tr><td>50306000</td><td>COGS Setup Time</td></tr>
<tr><td>50307000</td><td>COGS Production Overhead</td></tr>
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<tr><td>Personal Time fix</td><td>500</td></tr>
<tr><td>Personal Time variable</td><td>400</td></tr>
<tr><td>MachineTime fix</td><td>600</td></tr>
<tr><td>Machine Time variable</td><td>300</td></tr>
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</table>

	50303000 COGS Material Overhead 200 EUR 50304000 COGS Personnel Time 900 EUR 50305000 COGS Machine Time 900 EUR

50306000 - COGS Setup Time

<table>
<tr><td>G/L Account Number (I_SAKNR)</td><td>50306000</td></tr>
<tr><td>G/L Acct Long Text (SKAT)</td><td>COGS Setup Time</td></tr>
<tr><td>G/L Account Group</td><td>ERG.</td></tr>
<tr><td>Balance/ P&L Account</td><td>P&L</td></tr>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>Cost of Goods Sold Splitting-Standard Cost in Account based COPA</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>Define Accounts for Splitting the Cost of Goods Sold / CO master data</td></tr>
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<tr><td>50306000</td><td>COGS Setup Time</td></tr>
<tr><td>50307000</td><td>COGS Production Overhead</td></tr>
<tr><td>50308000</td><td>COGS Credits (Co/By-Pr)</td></tr>
<tr><td>50309000</td><td>COGS - Hardware</td></tr>
<tr><td>50309500</td><td>COGS - Licenses</td></tr>
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<td>G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".

To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.</td>
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<td>Process Related Information</td>
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<table>
<tr><th>Details - Cost Estimate</th><th>EUR</th></tr>
<tr><td>Material fix</td><td>1000</td></tr>
<tr><td>Material variable</td><td>200</td></tr>
<tr><td>Material Overhead</td><td>200</td></tr>
<tr><td>Personal Time fix</td><td>500</td></tr>
<tr><td>Personal Time variable</td><td>400</td></tr>
<tr><td>MachineTime fix</td><td>600</td></tr>
<tr><td>Machine Time variable</td><td>300</td></tr>
<tr><td>Total</td><td>3.200</td></tr>
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<td>Posting Examples</td>
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<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>54083000 Finished Good (FERT)

3.200 EUR</td><td>13400000 Inv Chg COGS

3.200 EUR</td></tr>
</table>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>
<table>
<tr><td>50301000 COGS Direct Material

1.200 EUR</td></tr>
<tr><td>50303000 COGS Material Overhead

200 EUR</td></tr>
<tr><td>50304000 COGS Personnel Time

900 EUR</td></tr>
<tr><td>50305000 COGS Machine Time

900 EUR</td></tr>
</table>
</td><td>54083000 Finished Good (FERT)

3.200 EUR</td></tr>
</table>
</td>
</tr>
</table>

50307000 - COGS Production Overhead

G/L Account Number (I_SAKNR)	50307000
G/L Acct Long Text (SKAT)	COGS Production Overhead
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold Splitting-Standard Cost in Account based COPA
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Define Accounts for Splitting the Cost of Goods Sold / CO master data
Account Usage	In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
50301000	COGS Direct Material
50302000	COGS Third Party
50303000	COGS Material Overhead
50304000	COGS Personnel Time
50305000	COGS Machine Time
50306000	COGS Setup Time
50307000	COGS Production Overhead
50308000	COGS Credits (Co/By-Pr)
50309000	COGS - Hardware
50309500	COGS - Licenses

G/L account type is ”Primary Cost or Revenue”. Cost element category is “1”, “Primary costs/cost-reducing revenues”.

To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.

Process Related Information	For e.g. the supported process “post good issue”, the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account. Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).

Details - Cost Estimate	EUR
Material fix	1000
Material variable	200
Material Overhead	200
Personal Time fix	500
Personal Time variable	400
MachineTime fix	600
Machine Time variable	300
Total	**3.200**

Posting Examples

Debit	Credit
54083000 Finished Good (FERT) 3.200 EUR	13400000 Inv Chg COGS 3.200 EUR

Debit	Credit
50301000 COGS Direct Material 1.200 EUR 50303000 COGS Material Overhead 200 EUR 50304000 COGS Personnel Time 900 EUR 50305000 COGS Machine Time 900 EUR	54083000 Finished Good (FERT) 3.200 EUR

50308000 - COGS Credits (Co/By-Pr)

G/L Account Number (I_SAKNR)	50308000
G/L Acct Long Text (SKAT)	COGS Credits (Co/By-Pr)
G/L Account Group	ERG.
Balance/ P&L Account	P&L

Account Category	Expense
Account Purpose	Cost of Goods Sold Splitting-Standard Cost in Account based COPA
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	Define Accounts for Splitting the Cost of Goods Sold / CO master data
Account Usage	In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described: G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues". To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.
Process Related Information	For e.g. the supported process "post good issue", the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account. Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).

G/L Account Number (I_SAKNR)	**G/L Acct Long Text (SKAT)**
50301000	COGS Direct Material
50302000	COGS Third Party
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50304000	COGS Personnel Time
50305000	COGS Machine Time
50306000	COGS Setup Time
50307000	COGS Production Overhead
50308000	COGS Credits (Co/By-Pr)
50309000	COGS - Hardware
50309500	COGS - Licenses

Details - Cost Estimate	**EUR**
Material fix	1000
Material variable	200
Material Overhead	200
Personal Time fix	500

<table>
<tr><td></td><td>
<table>
<tr><td>Personal Time variable</td><td>400</td></tr>
<tr><td>MachineTime fix</td><td>600</td></tr>
<tr><td>Machine Time variable</td><td>300</td></tr>
<tr><td>Total</td><td>3.200</td></tr>
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</table>
</td><td>54083000 Finished Good (FERT)
3.200 EUR</td></tr>
</table>
</td></tr>
</table>

50309000 - COGS - Hardware

G/L Account Number (I_SAKNR)	50309000
G/L Acct Long Text (SKAT)	COGS - Hardware
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold mapped as cost source in PS Rev rec
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO account determination - Map Resource With Cost Element, Cost Element Group / CO master data / MM account determination

Account Usage

In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
50301000	COGS Direct Material
50302000	COGS Third Party
50303000	COGS Material Overhead
50304000	COGS Personnel Time
50305000	COGS Machine Time
50306000	COGS Setup Time
50307000	COGS Production Overhead
50308000	COGS Credits (Co/By-Pr)
50309000	COGS - Hardware
50309500	COGS - Licenses

G/L account type is "Primary Cost or Revenue". Cost element category is "1", "Primary costs/cost-reducing revenues".

To provide more details in the income statement, a refinement of the posting mechanism for COGS Split (Split of Cost of Goods Sold) is required to reflect the standard cost component split on the G/L account.

Process Related Information

For e.g. the supported process "post good issue", the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account.

Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).

Details - Cost Estimate	EUR
Material fix	1000
Material variable	200
Material Overhead	200
Personal Time fix	500
Personal Time variable	400
MachineTime fix	600
Machine Time variable	300
Total	**3.200**

Posting Examples

Debit	Credit
54083000 Finished Good (FERT) 3.200 EUR	13400000 Inv Chg COGS 3.200 EUR

Debit	Credit
50301000 COGS Direct Material 1.200 EUR 50303000 COGS Material Overhead 200 EUR 50304000 COGS Personnel Time 900 EUR 50305000 COGS Machine Time 900 EUR	54083000 Finished Good (FERT) 3.200 EUR

50309500 - COGS - Licenses

G/L Account Number (I_SAKNR)	50309500
G/L Acct Long Text (SKAT)	COGS - Licenses
G/L Account Group	ERG.
Balance/ P&L Account	P&L
Account Category	Expense
Account Purpose	Cost of Goods Sold mapped as cost source in PS Rev rec
Account Hierarchy Level	PROFITABILITY ANALYSIS | ACCOUNTS FOR SPLITTING THE COST OF GOODS SOLD ||
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	CO account determination - Map Resource With Cost Element, Cost Element Group / CO master data / MM account determination
Account Usage	In the documentation group for **Accounts for Split of Cost of Goods Sold**, the following accounts are described:

G/L Account Number (I_SAKNR)	G/L Acct Long Text (SKAT)
50301000	COGS Direct Material
50302000	COGS Third Party
50303000	COGS Material Overhead
50304000	COGS Personnel Time

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<p>G/L account type is "Primary Cost or Revenue". Cost element category is “1”, “Primary costs/cost-reducing revenues”.</p>
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<td>Process Related Information</td>
<td>
<p>For e.g. the supported process “post good issue”, the COGS Split (Split of Cost of Goods Sold) are posted first with the total amount. COGS Split is triggered by the account.</p>
<p>Then, a second posting is created, which splits the total amount into the different G/L accounts representing the calculated cost based on a Cost Component Structure (for example, administration costs, material costs, overheads).</p>
<table>
<tr><th>Details - Cost Estimate</th><th>EUR</th></tr>
<tr><td>Material fix</td><td>1000</td></tr>
<tr><td>Material variable</td><td>200</td></tr>
<tr><td>Material Overhead</td><td>200</td></tr>
<tr><td>Personal Time fix</td><td>500</td></tr>
<tr><td>Personal Time variable</td><td>400</td></tr>
<tr><td>MachineTime fix</td><td>600</td></tr>
<tr><td>Machine Time variable</td><td>300</td></tr>
<tr><td>Total</td><td>3.200</td></tr>
</table>
</td>
</tr>
<tr>
<td>Posting Examples</td>
<td>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td>54083000 Finished Good (FERT)
3.200 EUR</td><td>13400000 Inv Chg COGS
3.200 EUR</td></tr>
</table>
<table>
<tr><th>Debit</th><th>Credit</th></tr>
<tr><td><table><tr><td>50301000 COGS Direct Material
1.200 EUR</td></tr></table></td><td>54083000 Finished Good (FERT)
3.200 EUR</td></tr>
</table>
</td>
</tr>
</table>

50303000 COGS Material Overhead 200 EUR	
50304000 COGS Personnel Time 900 EUR	
50305000 COGS Machine Time 900 EUR	

21775000 - Statistical Condtion cash discount

G/L Account Number (I_SAKNR)	21775000
G/L Acct Long Text (SKAT)	Statistical Condtion cash discount
G/L Account Group	SAKO
Balance/ P&L Account	Balance
Account Category	Asset/Liability - Others
Account Purpose	With account based COPA the statistical condition will post to GL accounts now rather than value fields
Account Hierarchy Level	PROFITABILITY ANALYSIS | STATISTICAL CONDITION
Used in Configuration or Master Data	X
Where Used in the Global Account Determination or Master Data	SD Account Determination (C005)
Account Usage	In the documentation group for **Statistical Condtion** following are described: **G/L Account Number (I_SAKNR)** – **G/L Acct Long Text (SKAT)** 21775000 – Statistical Condtion cash discount 71055000 – Accrual Statistical condition G/L account21775000 is a Balance Sheet Account. G/L account71055000 is "Primary Cost or Revenue". Cost element category is “1”, “Primary Cost”.
Process Related Information	In the process of cash discount statistical condition, you need this new GL Accounts to post the statistical cost and then to reverse.
Posting Examples	

71055000 - Accrual Statistical condition

G/L Account Number (I_SAKNR)	71055000
G/L Acct Long Text (SKAT)	Accrual Statistical condition

<table>
<tr><td>G/L Account Group</td><td>ERG.</td></tr>
<tr><td>Balance/ P&L Account</td><td>P&L</td></tr>
<tr><td>Account Category</td><td>Expense</td></tr>
<tr><td>Account Purpose</td><td>With account based COPA the statistical condition will post to GL accounts now rather than value fields</td></tr>
<tr><td>Account Hierarchy Level</td><td>PROFITABILITY ANALYSIS | STATISTICAL CONDITION</td></tr>
<tr><td>Used in Configuration or Master Data</td><td>X</td></tr>
<tr><td>Where Used in the Global Account Determination or Master Data</td><td>SD Account Determination (C005)</td></tr>
<tr><td>Account Usage</td><td>In the documentation group for Statistical Condtion following are described:
<table>
<tr><th>G/L Account Number (I_SAKNR)</th><th>G/L Acct Long Text (SKAT)</th></tr>
<tr><td>21775000</td><td>Statistical Condtion cash discount</td></tr>
<tr><td>71055000</td><td>Accrual Statistical condition</td></tr>
</table>
G/L account21775000 is a Balance Sheet Account.
G/L account71055000 is ”Primary Cost or Revenue”. Cost element category is “1”, “Primary Cost”.</td></tr>
<tr><td>Process Related Information</td><td>In the process of cash discount statistical condition, you need this new GL Accounts to post the statistical cost and then to reverse.</td></tr>
<tr><td>Posting Examples</td><td></td></tr>
</table>