

Summary of reports based on SAP transaction KOB1 - Orders actual line items

We present standard analysis for internal orders to understand processes and evaluate /control monthly results. Internal orders provide an additional dimension for the purpose of cost tracking on top of cost center, profit center and G/L account. Other reports can be prepared for multiple companies and plant codes.

No	Reports
01	Order Type
02	Cost Element
03	Actual / Standard Cost Variance for Finished Goods
04	Labor hours per Cost Center (quantity and activity tariff)
05	Daily and Weekly production
06	Users and timing of postings
07	Work center (Production Line)
08	Master data
	01 Business Transaction
	02 Document type
	03 Functional Area
09	Unique components

01 Order Type

In this analysis we present monthly number of transactions and number of orders per Order Type.

The main purpose is to understand master data, volumes and to control variances.

Order ranges are from transaction **CO82 - Number ranges for orders** or from **KOK5 - Master Data List Internal Orders**.

The balance for all internal orders should be zero, except for production orders where is in WIP (Work In Progress).

For each order type we can implement separate analysis, as an example for production or for rework/scrap.

No	Order Type	Description	Count		Debit /Credit Indicator ('000 RON)				
			Orders	Postings	Debit	Credit	Settlement	Delivery to inventory	Total Balance
1	C100	CO Order							
2	Z000	Production order - Pilot							
3	Z001	Production order							
4	Z002	Rework							
5	ZP01	Product Cost Collector							
6	ZQ01	Analysis / Return scrap							
7	ZQ02	Rework charged to supplier							
		Total							

We recommend the following indicators:

- total cost per order type, as an example for product cost collectors (materials), production orders, rework . . .
- number of orders and postings that can be used as reference for further analysis

6 10 2 6 6 6 6 8 8 8 8 8 8 8 2 2 8 4 6

02 Cost Element

For order type **ZP01 - Product Cost Collector (PCC)** we present postings per cost element. Cost elements are used for entering all costs within the entire cost accounting system. Internal activity allocation as Labor Activity and Machine hours can be analyzed, as weight in total cost. Cost for obtaining finished and semi finished products can be compared with standard cost.

Cost Element	Description	Debit /Credit Indicator ('000 RON)		Settlement	Delivery to inventory	Total	Count Postings
		Debit	Credit				
60100001	Raw materials						
60100002	Raw materials (semi finished products)						
60200001	Auxiliary materials						
60200002	Reusable packaging						
71100001	Stock variation Finished Products (obtaining)						
71100002	Stock variation Finished Products (standard / actual)						
80000001	Overhead						
80000002	Labor activity						
80000003	Machine hours						
80000004	Set up hours						
	Total						

We can build a report to display amounts per Cost Element Category

- 1 Primary costs/cost-reducing revenues
- 11 Revenues
- 21 Internal settlement
- 41 Overhead Rates
- 43 Internal activity allocation

6 6 8 10 12 6 6 8 8 8 8 8 8 2 2 2 4 2 6

03 Actual / Standard Cost Variance for Finished Goods

For order type **ZP01 - Product Cost Collector (PCC)** we present details per order and material.
 This report can be changed to display top materials or top variances.
 Other analysis can be implemented to see the reason for variances (raw materials, activity type . . .)
 Data can be used with transaction **V76 - Maintain Product Hierarchy** to better understand what we produce.

No	Plant	Order	Material	Description	Finished Products (obtaining) - GL account - 71100001			Finished Products (standard / actual) - 71100002		
					Actual Cost RON	Quantity PC	Standard Cost / PC	Variance	Variance %	Absolute Variance
1	1234	10000001	123.001	Material 1						
2	1234	10000002	123.002	Material 2						
3	1234	10000003	123.003	Material 3						
4	1234	10000004	123.004	Material 4						
5	1234	10000005	123.005	Material 5						
6	1234	10000006	123.006	Material 6						
7	1234	10000007	123.007	Material 7						
8	1234	10000008	123.008	Material 8						
9	1234	10000009	123.009	Material 9						
10	1234	10000010	123.010	Material 10						
11	1234	10000011	123.011	Material 11						
12	1234	10000012	123.012	Material 12						
13	1234	10000013	123.013	Material 13						
14	1234	10000014	123.014	Material 14						
15	1234	10000015	123.015	Material 15						
16	1234	10000016	123.016	Material 16						
17	1234	10000017	123.017	Material 17						
18	1234	10000018	123.018	Material 18						
19	1234	10000019	123.019	Material 19						
20	1234	10000020	123.020	Material 20						

04 Labor hours per Cost Center (quantity and activity tariff)

Amounts are actual activity allocation posted on Cost Element **80000002 - Labor Activity (hours)** for order type **ZP01**, Cost Center names are from transaction **OKENN - Display Standard Hierarchy**.
 Total cost is displayed in mil RON and number of hours with the average tariff in RON/hour.
 This is to control the time booking and to calculate Labor hours from total costs.
 Posted Unit of Measure are Milliseconds, Minutes and Hours.

			January 2020		
No	Cost Center	Cost Center Name	Amount RON	Quantity (hours)	Tariff / Hour
1	1001	Assembly			
2	1002	Painting			
3	1003	Injection			
4	1004	Packaging			
5	1005	Welding			
6	1006	Name 6			
7	1007	Name 7			
8	1008	Name 8			
9	1009	Name 9			
10	1010	Name 10			
11	1011	Name 11			
12	1012	Name 12			
13	1013	Name 13			
14	1014	Name 14			
15	1015	Name 15			
16	1016	Name 16			
17	1017	Name 17			
18	1018	Name 18			
19	1019	Name 19			
20	1020	Name 20			

05 Daily and Weekly production

Data is based on Dr/Cr indicator **S = Delivery to inventory** at standard cost from Cost Element **71100001 - Stock variation (obtaining)**.

Is important to compare result during the month for understanding variances and control production to avoid problems.

Below quantities are only for order type **ZP01**.

Charts can be added to visualize the figures.

Quantity produced for Finished Goods

Week	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
1								
2								
3								
4								
5								
Total								

Calendar

Week	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
1		1-Jan	2-Jan	3-Jan	4-Jan	5-Jan	6-Jan	
2	7-Jan	8-Jan	9-Jan	10-Jan	11-Jan	12-Jan	13-Jan	
3	14-Jan	15-Jan	16-Jan	17-Jan	18-Jan	19-Jan	20-Jan	
4	21-Jan	22-Jan	23-Jan	24-Jan	25-Jan	26-Jan	27-Jan	
5	28-Jan	29-Jan	30-Jan	31-Jan				

07 Work center (Production Line)

For order type **Z001 - Standard production** we present hours booked per work center and cost to compare results. Cases where we have hours booked without cost should be investigated.

No	Work Center	Labor Activity			Machine hours		
		Hours	Cost	Cost / Hour	Hours	Cost	Cost / Hour
1	1000000						
2	1000001						
3	1000002						
4	1000003						
5	1000004						
6	1000005						
7	1000006						
8	1000007						
9	1000008						
10	1000009						
11	1000010						
12	1000011						
13	1000012						
14	1000013						
15	1000014						
16	1000015						
17	1000016						
18	1000017						
19	1000018						
20	1000019						
Total							

