SAP ERP Lab: CO-CCA 模組操作練習(3)

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● CO-CCA 模組的交易範例: (取材自 SAP GBIKE 1809 教材第八章 CO 模組)



● 步驟 11: Create Assessment (建立分攤)

角色扮演:GBI公司的會計主任(Chief Accountant): Shuyuan Chen

任務情境:分攤員工餐廳之成本

- 名詞解析: SAP 的 CO 模組中, allocation 可分成 distribution 及 assessment 兩種類型, distribution 是 定期分配主要成本要素, assessment 是分攤主要及次要成本要素。如要用中文區分三 個詞彙, allocation 可譯成分派, distribution 譯成分配, assessment 譯成分攤。
- 接續步驟 10,(若完成步驟 10後已下線,請使用自己的帳號、密碼重新登入 SAP 系統),在 [Enter transaction code or command]欄中輸入 KSUB 這個交易代碼(T-code)。按[Enter]。(或從 以下路徑進入: Accounting => Controlling => Cost Center Accounting => Planning => Allocations => Assessment)

系統帶出 Execute Plan Assessment: Initial Screen 視窗:

< SAP	Execute Plan Assessment: Initial Screen	
\mathbb{R} Settings More \checkmark		Exit
Parameters		
Controlling Area: * Period: * Fiscal Year:	To:	
Processing Options		
 Background Processing Test Run Detail Lists 	List Selection	
Additional Functions		
Lock Segments for Test F Display Documents and S Show Executions in Sche	tun Simulations dule Manager	
Cycle Start Date		
		Execute

在上方工具列點按【More】=>【Extras】=>【Cycle】=>【Create】路徑:

rametere	Cancel (F12)			
ameters	Assessment	>		
	Edit	>		
	Goto			
	Extras	> Value Date		
consing Ontio	System	> Start Period of Cumulation		
cessing opilo.	Help	> Variant >		
Background	SAP GUI settings and actions	> Cycle >	Display Overview	
🖌 Test Run 🧁		Activate Parameters	Create (Shift+F5)	
🖉 Detail Lists		List S Maintain Allocation Structurg	Change (Shift+F6)	
ditional Functio	ne	Set Controlling Area	Display (Shift+F7)	
			Dglete (Shift+F2)	
Lock Se	gments for Test Run		Check Separately	
Display	Documents and Simulations		Cycle RunGrps	
Show Er	cecutions in Schedule Manager		J	

轉移至另一個畫面:

< SAP	Create Plan Assessment Cycle: Initial Screen	
More \vee		Exit
Controlling Area	NADO	
* Cycle		
* Start Date		
Copy from		
Cycle		
Start Date:		
Controlling Area:		
		Execute

在 Cycle 欄位輸入【C###】(###是 SAP 帳號後三碼), Start Date 欄位輸入【今年1月1日】。如下圖:

< SAP	Create Plan Assessment Cycle: Initial Screen	
More V	E	Exit
Controlling Area: NA00 * Cycle: C201 * Start Date: 2024/0 Copy from	1/01	
Start Date:		
	Exe	cute

3. 點按視窗右下方的[Execute]。系統帶出 Create Plan Assessment Cycle: Header Data 視窗:

< SAP	Create Plan Assessme	nt Cycle: Header Data	
Attach segment $More \lor$			Print Exit
Controlling Area: Cycle: Start Date: Text:	NA00 GBI North America C201	Status: new 2024/12/31	
ndicators		Field Groups	
✓ Iterative Preset Selection Criteria		Object Currency Transaction Currency	
* Version:	0	Plan/Act - Version	
		Sa	ve Without Check Cance

4. 在 Text 欄位輸入【Cycle CC-CA###】(###是 SAP 帳號後三碼),取消勾選 Iterative,如下 圖:

< SAP	Create Plan Assessmen	t Cycle: Header D	ata	
Attach segment $More \lor$				Print Exit
Controlling Area: Cycle: Start Date:	NADD GBI North America C2D1	2024/12/31	Status: new	
Text: Indicators	Cycle CC-CA201	Field Groups		
lterative		Object Cu	umency on Cumency	
Preset Selection Criteria * Version:	D	Plan/Act - Vers	iion	
			Save	Without Check Cancel

5. 點按視窗左上方的^{Attach segment},系統帶出 Create Plan Assessment Cycle: Segment 視窗:

K SAP	Create Plan Assessment Cycle: Segment		
< > Q 🛋 🛎 Attach segment	More \checkmark	Print	Exit
Controlling Area: NA00 Cycle: C2D1 * Segment Name:	GEI North America Cycle CC-CA201		\$
Segment Header Senders/Receivers Send	er Values Receiver Tracing Factor Receiver Weighting Factors		
Assessment CElem: Allocation Structure: Sender values * Sender Rule: Share in Se	Posted amounts		
 Actual Value Origin 	 Plan Value Origin 		
Receiver tracing factor			
* Receiver Rule:	Variable portions \checkmark		
* Var.Portion Type:	Planned Costs \sim		
Scale Neg, Tracing Factors:	No scaling \checkmark		
			0
	Save Without C	Check	Cancel

 6. 在上方的 Segment Name 欄位輸入【SEG###】(###是 SAP 帳號後三碼),在 Segment Header 頁籤的 Assessment CElem 欄位輸入【8000###】(在步驟 3 建立,###是 SAP 帳號後三碼), 如下圖:

K SAP c	Create Plan Assessment Cycle: Segment		
< > Q 🛋 🛎 Attach segment	More ~	Print	Exit
Controlling Area: NA00 Cycle: C201 * Segment Name: SEG201	GEI North America Cycle CC-CA201		\$
Segment Header Senders/Receivers Sende	er Values Receiver Tracing Factor Receiver Weighting Factors		
Allocation Structure: Sender values			
* Sender Rule:	Posted amounts ~		
Share in %: O Actual Value Origin	100.00 % Image: State of the state of		
Receiver tracing factor			
* Receiver Rule:	Variable portions \sim		
* Var.Portion Type:	Planned Costs 🗸		
Scale Neg. Tracing Factors:	No scaling 🗸 🗸		
			\$
	Save Without C	Sheck	Cancel

7. 切換至 Senders/Receivers 頁籤。在 Sender 的 Cost Center (From)欄位輸入【CC-CA###】(### 是 SAP 帳號後三碼),在 Receiver 的 Cost Center (Group)欄位輸入【GROUP###】(步驟 5 建 立,###是 SAP 帳號後三碼)。如下圖:

< SAP	Cre	ate Plan Assessment	Cycle: Segment		
< > Q. 🖬	Attach segment	Nore 🗸			Print Exit
Controlling * Segment	, Area: NADD Cycle: C2D1 Name: SEG2D1	GBI North America Cycle CC-CA201		Lock Indicator	
Segment Header Sende	rs/Receivers Sender	Values Receive	r Tracing Factor	Receiver Weighting Factors	
	From	To		Group	
Sender:					
Cost Center:	CC-CA201				
Functional Area:					
Cost Element;					_
Receiver		1			
Order	[1		1	_
Cost Center				GROUD201	_
Cost Conter,				GROOP 201	_
Finctional Area.	[]				
Cost Object:					_
WBS element:					
				Save Without (Check Cancel

 初換至 Receiver Tracing Factor 頁籤。切換過程中會跳出 Information 視窗,按該視窗右下方 的綠色勾號或[Continue],進入 Receiver Tracing Factor 頁籤。在 Selection Criteria 資訊區域 下, Version 欄位選擇代表 Plan/Act 的【0】(實際顯示為 000), Statistical key figure 欄位輸入 【EMP###】(在步驟 2 建立,###是 SAP 帳號後三碼)。如下圖:

< SAP	Cr	eate Plan Assessment Cycle: Segmet	nt	
< > Q [🛛 🔍 Attach segment	More V		Exit
Contro * Segr	MA00 Cycle: C201 ment Name: SB3201	GEI North America Cycle CC-CA201	Lock Indicator	×
Tracing Factor	Var.Portion Type: 1 Scale Neg. Tracing Factors: 1	Plan Stat. Key Figures No scaling	× ×	
Selection Criteria Version Stat. key fig. Activity Type	From 000	To	Group	

- 9. 點按視窗右下方的[Save Without Check],以儲存上述輸入內容。點按視窗左上方的<三次以回到 Execute Plan Assessment: Initial Screen 視窗。在跳出的 Exit Cycle Processing 中點按[Yes]。
- 10. 在 Execute Plan Assessment: Initial Screen 視窗中, Parameter 資訊區域內的 Period 欄位輸入
 【1】, To 欄位輸入【12】, Fiscal Year 欄位輸入【目前西元年】。取消勾選 Processing Options
 資訊區域的 Test Run。視窗下方的 Cycle 欄位輸入【C###】(###是 SAP 帳號後三碼),按鍵
 盤上的[Enter]以確認輸入。如下圖:

< SAP	Execute Plan Assessment: Initial Screen	
\mathbb{R} Settings More \vee		Exit
Parameters		
Controlling Area: NADO * Period: 1 * Fiscal Year: 2024	To: 12	
Processing Options		
 Background Processing Test Run Detail Lists 	List Selection	
Additional Functions		
Lock Segments for Test Rnn Display Documents and Simulati Show Executions in Schedule M	ons anager	
Cycle Start Date		
① Fill out all required entry fields View	details	Execute

(同學的顯示畫面可能稍有差異,有些同學不會出現左下方的警告訊息)

11. 點按視窗右下方的[Execute]。系統帶出 Display CCA: Plan Assessment Basic List 視窗:

< 5	AP			Di	splay (CA	: Plan Asses	sment Basic List				
.≞	Σ	7 Q	Segments	Q	G	Mo	ore 🗸			q	Exit	
Controlling y Version Period Fiscal Year Value Date Exchange rat Document Num Processing S Processing co	Area e type ber itatus ompleted	001 To 2024/01/ M 20000091 JpdateRu Without	NADO O 2024 Ol Standard I n errors	1 trans	ilation	at	avelage Ia	:6				0
Cycle	Start Dat	e Text				P	Senders	Number of Receivers	No. of Messages			I
C201	2024/01/0	l Cycle	CC-CA201			U	1	3	D			
												0

12. 以上為步驟 11。點按視窗右上方的【Exit】,系統跳出 Exit list 警告視窗,按[Yes]。再按一次【Exit】,回到 SAP Easy Access 畫面。

● 步驟 12: View Assessment Results (查看分攤結果)

角色扮演:GBI公司的會計主任(Chief Accountant): Shuyuan Chen 任務情境:查看步驟 11 的分攤結果

 接續步驟 11,(若完成步驟 11 後已下線,請使用自己的帳號、密碼重新登入 SAP 系統),在 [Enter transaction code or command]欄中輸入 KSBL 這個交易代碼。按[Enter]。(或從以下路 徑進入:Accounting => Controlling => Cost Center Accounting => Information System => Reports for Cost Center Accounting => Planning Reports => Cost Centers: Planning Overview)

系統帶出 Planning Report: Initial Screen 視窗。在 Cost Center 欄位輸入組裝部門成本中心代號【CC-AS###】(###是 SAP 帳號後三碼)。Report parameters 資料區域內若未自動填入,則在 Fiscal Year 欄位輸入【目前西元年】, Period 欄位輸入【1】, To 欄位輸入【12】, Version 欄位輸入【0】。如下圖:

< SAP	Planning Report: Initial Screen
$\textcircled{\mbox{$\bigcirc$}}$ Execute $\textcircled{\mbox{$\bigcirc$}}$ Execute Multiple $%$ More \checkmark	Exit
* Cost Center: @ C-AS201 Report parameters	
* Fiscal Year: 2024 * Period: 1 * Version: 0 Q	* To: 12
☑ Output in ALV Grid	

2. 點按視窗左上方的^{Gene}。系統帶出組裝部門的成本分攤結果:

Controlling Area Fiscal Year	NA00 GBI North Ameri 2024	.ca									
Period	1 To 12										
Version Cost Center	000 Plan/Act - Version CC-AS201 Assembly 20	01									
Q = 7 Q		~ <u>\</u>	~~~~	i] 69 🙋	R B						
Cost element/desc	ription	ОТу	Partner Obj	ect	ParActivity	E	Value report curr.	r	Fxd val./rep.cur.	Total Quan	tity Fixed Quan
8000201 Plan A	sm. CC-CA201	CTR	CC-CA201				90,000.00		90,000.00		
Assessment							90,000.00	•	90,000.00		
8100201 Allocat	ion CC-MA201	ATY	CC-MA201		M201		0.00		0.00	6	00 6
Activity Input							0.00	•	0.00		
Activity-Indepen	dent Costs					••	90,000.00	•••	90,000.00		
700000 Labor E	xpense						150,000.00		0.00		
A201 Assemb	ly Hours 201					•	150,000.00	•	0.00		
Activity-Depende	ent Costs						150,000.00	••	0.00		
Debit							240,000.00		90,000.00		
8200201 Allocat	ion CC-AS201						0.00		0.00	6,00	0-
A201 Assemb	ly Hours 201						0.00	•	0.00		
Activity Allocatio	n						0.00	••	0.00		
Credit							0.00	111	0.00		
Under/Over-Abso	rbed Overhead						240,000.00	****	90,000.00		0
		< >									< >
Q ≞ ₹ Q					/ I 63 🖉						
Activity Type	Description			UoM	Activity	Quantity	Capac	ity Un		Output	Activity schedul
A201	Assembly Hours 201			н		6,000		0			0
				< >							< >
Q = = Q				· ~)罷 \	× 11 63 崖						
Stat. key figure	Activity Type	Descript	ion		Uo	м	Statistical qua	antity	Max. Statis	stical Qty	
EMP201		Number	of employees		PR	S		15		0	

- 表格中顯示組裝部門已分攤來自員工餐廳(CC-CA###)的\$90,000 成本(註:90,000=150,000 *15/25),以及本身的\$150,000 薪資費用。但表格中尚未顯示從維修部門(CC-MA###)分攤過 來的成本(將於後續步驟完成),所以尚無法得知部門總成本。
- 4. 重複上述步驟,把 Cost Center 欄位的值改為【CC-MA###】(###是 SAP 帳號後三碼),查看 維修部門的成本分攤結果:

Controlling Fiscal Year Period Version Cost Center	r Area r	NA00 GB I North Americ 2024 1 To 12 000 Plan/Act - Version CC-MA201 Maintenance	a 201									
Q = 1	≣Ω		·] <u>↓</u> ∖	/₿~)[]6∂	≝₽₿							
Cost eleme	ent/descri	iption	ОТу	Partner Object	ParActivity		Value report curr.	n	Fxd val./rep.cur.	Total Quantity	Fixed Quantity	UoM
700000	Labor Ex	pense					60,000.00		60,000.00			
Primary Co	osts					•	60,000.00	•	60,000.00			
8000201	Plan Ası	m. CC-CA201	CTR	CC-CA201			30,000.00		30,000.00			
Assessme	nt					•/	30,000.00	<u> </u>	30,000.00			
Activity-In	ndepend	ent Costs				1.1	90,000.00	•••	90,000.00			
Debit							90,000.00		90,000.00			
8100201	Allocatio	on CC-MA201					0.00		0.00	1,200-	0	н
8100201	Allocatio	on CC-MA201	CTR	CC-AS201			0.00		0.00	600-	0	н
M201 M	Maint. H	ours 201				1	0.00	5	0.00			
Activity Al	llocation	1					0.00	••	0.00			
Credit							0.00	***	0.00			
Under/Ove	er-Absor	rbed Overhead					90,000.00	••••	90,000.00			
	₹Q	$\mathcal{Q}^{i} \left[\nabla \right] \bigvee \left[\Sigma \right] \bigvee \left[\Sigma_{\Sigma} \right]$		@ ₪ ∨ ↓ ∨	₿~]6	9 🖉 🛅						
Activity Typ	be	Description		UoM < >	1	Activity Quan	tity	Capacit	y Un	Output	Activity sc	heduled 🗘
	₹Q				₿ ∨ []6	9 📧						
Stat. key fig	gure	Activity Type	Descript	ion		UoM	Stat	istical quan	tity M	ax. Statistical Qty		
EMP201		1	lumber	of employees		PRS			5	0		

- 表格中顯示維修部門已分攤來自員工餐廳(CC-CA###)的\$30,000 成本(註:30,000=150,000 *5/25),連同本身的薪資費用\$60,000,合計部門總成本為\$90,000。但尚未將成本分攤給生產 組裝部門(CC-MA###)(將於後續步驟完成)。
- 6. 以上為步驟 12。點按視窗右上方的【Exit】兩次,回到 SAP Easy Access 畫面。

● 步驟 13: Price Calculation of Activity Types (計算作業類型的價格)

角色扮演:GBI公司的會計主任(Chief Accountant):Shuyuan Chen 任務情境:計算維修部門及生產組裝部門的作業類型(小時)單位價格

 接續步驟 12,(若完成步驟 12後已下線,請使用自己的帳號、密碼重新登入 SAP 系統),在 [Enter transaction code or command]欄中輸入 KSPI 這個交易代碼。按[Enter]。(或從以下路徑 進入:Accounting => Controlling => Cost Center Accounting => Planning => Allocations => Price Calculation)

系統帶出 Execute Plan Price Calculation: Initial Screen 視窗。點選 Cost center group,並在右 側欄位輸入【GROUP###】(###是 SAP 帳號後三碼)。Parameters 資訊區域下的 Version 欄位 輸入【0】, Period 欄位輸入【1】, To 欄位輸入【12】, Fiscal Year 欄位輸入【目前西元年 度】。取消勾選 Processing 下的 Test Run。如下圖:

< SAP	Execute Plan Price Calculation: Initial Screen	le contraction de la contracti
${ m I}_{ m S}$ Settings More \sim		Exit
Controlling Area: NAOO	070(000)	
 Cost center group Selection Variant 	GROUP201	
 All Cost Centers 		
Parameters		
* Versi * Peri * Fiscal Y	od: 1 To: 12	
Processing		
Background Processing Test Rnn Detail Lists		
☐ With fixed cost predistr.		
		Execute

2. 點按視窗右下方的[Execute]。系統帶出一個 Information 視窗,點按該視窗右下方的綠色勾號(或按[Continue])。系統回報已正確計算出的作業類型價格,如下圖:

< SAP				Price C	alculation R	esults - I	Plan								
I< < >	ы 🦉	^ V	🖁 Activity .	Analysis	Q 7	賜	A 1	7	žΞ	More 🗸		Q	Q ⁺	đ	Exit
Controlling Area	NADO	GBI North A	America												Ŷ
Version	D	Plan/Act -	Version												- 1
Fiscal Year	2024														- 1
Period	001	То	012												- 1
Cost center group	GROUP201														- 1
Plan price calc.	1	Periodic pr	rice												- 1
Currency	USD	United Stat	tes Dollar												- 1
Exchange rate type	М	Standard tr	ranslation a	t average	: rate										- 1
Value Date	2024/01/01														- 1
															- 1
Processing Status	UpdateRun														- 1
Document number from	a 200000913 200000912														
Period	001														
OTy Object	Na	ume	AUn	Activi	ty Quantity	T	otal Pri	ce	Price	(Fixed)	PUni t				
ATY CC-AS201/A201	A	sembly 201	Н		500		45.DI	D		20.00	1				- 1
ATY CC-MA201/M201	Ma	aintenance 20	D1 H		150		50.0	D		50.00	1				- 1
															\$
		_		_		_	_		_	_	_	_	_	_	

系統計算出的生產組裝部門每小時作業價格是\$45,維修部門每小時作業價格是\$50。詳細的 數據來源將在步驟 14 得出。

3. 以上為步驟 13。點按視窗右上方的【Exit】,回到 SAP Easy Access 畫面。

● 步驟 14: View Price Calculation Results (查看價格計算結果)

角色扮演:GBI公司的會計主任(Chief Accountant): Shuyuan Chen 任務情境:查看生產組裝及維修部門的完整成本分攤結果

 接續步驟 13,(若完成步驟 13 後已下線,請使用自己的帳號、密碼重新登入 SAP 系統),在 [Enter transaction code or command]欄中輸入 KSBL 這個交易代碼(與步驟 12 相同)。按 [Enter]。(或從以下路徑進入: Accounting => Controlling => Cost Center Accounting => Information System => Reports for Cost Center Accounting => Planning Reports => Cost Centers: Planning Overview)

系統帶出 Planning Report: Initial Screen 視窗。在 Cost Center 欄位輸入生產組裝部門成本中 心代號【CC-AS###】(###是 SAP 帳號後三碼)。Report parameters 資料區域內若未自動填 入,則在 Fiscal Year 欄位輸入【目前西元年】, Period 欄位輸入【1】, To 欄位輸入【12】, Version 欄位輸入【0】。輸入完成,點按視窗左上方的^{G. Execute},系統帶出生產組裝部門的成本 分攤結果,如下圖:

Controlling Area NA00 GB I North America Fiscal Year 2024 Period 1 To 12 Version 000 Plan/Act - Version Cost Center CC-AS201 Assembly 200	a							
	<u>↓</u> ∨ ₩ ∨ [i]	63 🖉 🖻 🤀]					
Cost element/description	OTy Partner Object	ParActivity	¤ Val	ue report curr.	» Fxd val./rep.cur.	Total Quantity	Fixed Quantity	UoM
8000201 Plan Asm. CC-CA201	CTR CC-CA201			90,000.00	90,000.00			
Assessment				90,000.00	• 90,000.00			
8100201 Allocation CC-MA201	ATY CC-MA201	M201		30,000.00	30,000.00	600	600	н
Activity Input			•	30,000.00	• 30,000.00			
Activity-Independent Costs			••	120,000.00	•• 120,000.00			
700000 Labor Expense				150,000.00	0.00			
A201 Assembly Hours 201			•	150,000.00	• 0.00			
Activity-Dependent Costs			••	150,000.00	0.00			
Debit				270,000.00	••• 120,000.00			
8200201 Allocation CC-AS201				270,000.00-	120,000.00-	6,000-	0	н
A201 Assembly Hours 201			•	270,000.00-	• 120,000.00-			
Activity Allocation			••	270,000.00-	120,000.00-			
Credit			• • •	270,000.00-	••• 120,000.00-			
Under/Over-Absorbed Overhead				0.00	••••			
$\mathbb{Q} \equiv \mathbb{P} \mathbb{Q} \mathbb{Q}' \mathbb{V} \sim \mathbb{E} \mathbb{E}$		~ B ~ [i]	69 🛯					
Activity Type Description	u	IoM	Activity	Quantity	Capacity U	n	Output	
A201 Assembly Hours 201	F	ł		6,000	0			
	<	>						
		~₿~ []	69 🛃					
Stat. key figure Activity Type D	Description		U	Mc	Statistical quantity	Ma	x. Statistical Qty	
EMP201	lumber of employees		PI	RS	15		0	

- 表格中顯示生產組裝部門已分攤來自員工餐廳(CC-CA###)的\$90,000 成本,以及來自維修部門(CC-MA###)的\$30,000 成本。加上本身\$150,000 的薪資成本,生產組裝部門合計的總成本為\$270,000。本部門的作業量是 6,000 小時,因此每單位作業類型成本是\$45 (=270,000/6,000)。這是步驟 13 數據的由來。
- 3. 重複上述步驟,把 Cost Center 欄位的值改為【CC-MA###】(###是 SAP 帳號後三碼),查看 維修部門的成本分攤結果,如下圖:

Controlling Fiscal Year Period Version Cost Center	Area NA00 GB11 2024 1 To 12 000 Plan/Ac r CC-MA201	Vorth America t - Version Maintenance 201								
	₹QQ ¹ 7 ∨		~)\$\$	22 E2 E2 E						
Cost eleme	ent/description	ОТу	Partner Object	ParActivity	value report of value repor	curr. ¤	Fxd val./rep.cur.	Total Quantity	Fixed Quantity	UoM
700000	Labor Expense				60,000	.00	60,000.00			
Primary Co	osts				- 60,000).00 -	60,000.00			
8000201	Plan Asm. CC-CA20	01 CTR	CC-CA201		30,000	0.00	30,000.00			
Assessme	nt				- 30,000	0.00 •	30,000.00			
Activity-In	dependent Costs				90,000).00 ••	90,000.00			
Debit					90,000).00 • • •	90,000.00			
8100201	Allocation CC-MA20	01			60,000.	00-	60,000.00-	1,200-	0	н
8100201	Allocation CC-MA20	01 CTR	CC-AS201		30,000.	00-	30,000.00-	600-	0	Н
M201 M	Maint. Hours 201				- 90,000	.00- •	90,000.00-			
Activity Al	llocation				90,000	.00- ••	90,000.00-			
Credit					90,000	.00- •••	90,000.00-			
Under/Ove	er-Absorbed Overh	ead			0).00	0.00			
	₹.Q.Q ⁺	$\Sigma \checkmark \mathbb{Z} \sim$		∕₿~ [] 68 (E) 🛅					
Activity Typ	be Description	1	Ud	M Act	ivity Quantity	Capacity	Un O	utput Activity	scheduled	
M201	🗇 Maint, Hou	irs 201	н		1,800	0			600	
	₹.Q.Q'.\	$[\Sigma] \checkmark [\Sigma_{2}] \lor$		/ B //] 63 🙋					
Stat. key fig	gure Activity Ty	be Descri	ption		UoM		Statistical quantity	Max. Stati	stical Qty	
EMP201		Numb	er of employees		PRS		5		0	

- 4. 表格中顯示維修部門已分攤來自員工餐廳(CC-CA###)的\$30,000 成本。連同本身的薪資費用 \$60,000,部門總成本是\$90,000。本部門的作業量是 1,800 小時,因此每單位作業類型成本 是\$50 (=90,000/1,800)。這是步驟 13 數據的由來。1,800 小時作業量中,替生產組裝部門提供 的服務佔 600 小時,因此分攤\$50*600=\$30,000 給生產組裝部門。
- 5. 請同學將自己操作完成的生產組裝部門成本分攤表格截圖,並將表格中分攤自員工餐廳和維修部門的成本,及本身部門的總成本,三筆數據用紅色框起來(框住的部分包含有自己 SAP 帳號後三碼的內容),如下圖。把整張圖作為 CO-CCA Lab 的作業,繳交給 TA 學長姐。

Controlling Area Fiscal Year Period Version Cost Center	NA00 GB I North Americ 2024 1 To 12 000 Plan/Act - Version CC-AS201 Assembly 20	:a 1									
QETQ		<u>⊥`</u> `	∽₩~ []6∂								
Cost element/desc	ription	ОТу	Partner Object	ParActivity	r	Value report curr.	в	Fxd val./rep.cur.	Total Quantity	Fixed Quantity	UoM
8000201 Plan As	sm. CC-CA201	CTR	CC-CA201			90,000.00		90,000.00			
Assessment					•	90,000.00	•	90,000.00			
8100201 Allocat	ion CC-MA201	ATY	CC-MA201	M201		30,000.00		30,000.00	600	600	н
Activity Input					•	30,000.00	•	30,000.00			
Activity-Independ	dent Costs				••	120,000.00	••	120,000.00			
700000 Labor E	xpense					150,000.00		0.00			
A201 Assemb	ly Hours 201				•	150,000.00	•	0.00			
Activity-Depende	nt Costs					150,000.00	••	0.00			
Debit						270,000.00		120,000.00			
8200201 Allocat	ion CC-AS201					270,000.00-		120,000.00-	6,000-	0	н
A201 Assemb	ly Hours 201				•	270,000.00-	•	120,000.00-			
Activity Allocatio	n					270,000.00-	••	120,000.00-			
Credit					1.11	270,000.00-	• • •	120,000.00-			
Under/Over-Abso	rbed Overhead					0.00		0.00			

6. 以上為步驟 14。點按視窗右上方的【Exit】,回到 SAP Easy Access 畫面。