TABLES FOR COURSE FIN900

Collection 62

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Unit 3, Lesson 2: Organizational Units in External Accounting

Risk	Control	Test/Report
Organizational Structure		
The enterprise structure is not displayed correctly and as a result, the posting data is not displayed correctly in the financial reporting	The enterprise structure is displayed correctly in the system and as a result, all business transactions can be created correctly and displayed correctly in the financial reporting	Add the enterprise structure in Customizing (client) Company Codes -> Plants -> Purchasing Organizations -> Sales Organization Sales Area -> Divisions *Business Audit - Individual Financial Statements -> AIS – Organizational Overview*
Unauthorized changes to the accounting-relevant control parameters or Customizing settings directly in the production system and/or direct development tasks in the production system adversely affect the integrity of the processing	The existing settings for accounting-relevant parameters, control settings and processing programs can only be changed using the TMS. Application development is not allowed in the production system The client cannot be changed	Transactions SCC4, SE06 *Business Audit – Individual Financial Statements -> AIS – Organizational Overview -> Org. Structure -> Client*
Incorrect basic settings for the company codes (deletion indicator, fiscal year variant, maximum exchange rate differences, and so on) adversely affect the integrity of the processing	The settings are in line with SAP recommendations The company code is protected against accidental deletion, the correct fiscal year variant is maintained and the exchange rate difference amounts to a maximum of 10%	Transaction OBY6 *Business Audit – Individual Financial Statements -> AIS – Organizational Overveiw -> Org. Structure -> Company Code*
Changes to central accounting-relevant control tables are not recorded and can no longer be traced	The table logging is activated in the system Defined tables are regularly checked for anomalies	RSPARAM Rec/client parameter, The logs are evaluated using RSTBHIST *System Audit -> AIS – System Audit - Repository/Tables -> Table Recordings -> System Parameters (S_ALR_87101223))*

Unknown organizational units cannot be assessed	Only organizational elements that are permitted and checked in the company are used	*Business Audit – Individual Financial Statements -> AIS – Organizational Overveiw -> Account Assignment Elements ->* *Document Type, Document Number, Posting Key, Posting Period, Tax Code*
Changes to the chart of accounts are made by unauthorized users	Changes to the chart of accounts are made by authorized users only	*System –Audit -> AIS – System Audit – Users and Authorizations -> Users Who Are Authorized (RSUSR002)*
Master Data		
The accounts are assigned incorrectly to the balance sheet items (display)	The maintained assignments of the balance sheet versions used correspond to the requirements of the accounting principles to be used (for example, German HGB)	Transaction OB58 *Business Audit – Individual Financial Statements -> AIS – Organizational Overview -> Org. Structure -> Chart of Accounts/Balance Sheet Structure (OB58 – Financial Statement Versions)*
The chart of accounts is not authorized and is not structured effectively	The chart of accounts used is authorized and corresponds to the accounting principles to be used	F.10 RSKVZ00 *Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLT0) -> G/L Accounts -> Master Data*
Changes to the chart of accounts are not authorized and adversely affect the correct display of the business transactions	Changes to the accounts and the chart of accounts are made in a controlled change procedure only Changes are analyzed regularly	New/deleted accounts in the fiscal year RSKVZ00 *Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLT0) -> G/L Accounts -> Master Data -> Controls*
Accounts are not maintained sufficiently (with regard to the automatic/manual postability, reconciliation account and execution of the open items/line items)	The settings of the account are correct and correspond to the requirements for tracing the processing (reconciliation account, GR/IR account, and so on)	Transaction FS00 *Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLT0) -> G/L Accounts -> Master Data -> Overview*

Unauthorized changes are made to the central control settings of the account	Changes to the control settings of the account are authorized and correspond to the requirements of the accounting principles to be used	RFSABL00, FS04 *Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLT0) -> G/L Accounts -> Master Data -> Controls -> Master Data Changes*
Documents		
Postings are made by unauthorized users	Only authorized users make G/L account postings	*Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLTO) -> G/L Accounts, Account -> Documents -> Overview -> Line Items (ALV report: Include User Name field)*
Postings can be made by users who have a an increase in functions in addition to their other authorizations	The same person must not be permitted to post to customer, vendor and general ledger accounts	SE16, USOBT: authorization objects for, for example, FB01: F_BKPF_BES, F_BKPF_BED, F_BKPF_BEK RSUSR002: Which users have these authorization objects?
Unauthorized users execute reversals	Only authorized users make reversal postings	*Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLT0) -> Top 10 -> Document Journal (with Document Analysis): Make a selection according to posting key for reversal*
Changes are made to documents	Check the set change rules	*Business Audit – Individual Financial Statements -> AIS – Organizational Overview -> Document Controls -> Rules for Changing Documents -> Overview -> Detail*
Variances that are too high are accepted for postings	Check the set tolerance limits	*Business Audit – Individual Financial Statements -> AIS – Organizational Overview -> Document Controls -> Tolerances -> Tolerance Groups -> Overview -> Detail*

| The basis for posting within an appropriate timeframe is not adhered to | Which posting periods are open; check the change log | *AIS – Audit Information System -> Business Audit – Individual Financial Statements -> AIS – Organizational Overveiw -> Account Assignment Elements -> Posting Period* |
| | Who has the authorization to change the table T001B or has access to the current settings in the general ledger accounting to open/close posting periods? | *Table maintenance, for example, SM31 and authorization object S_TABU_DIS* |

Unit 3, Lesson 3: Organizational Units in Managerial Accounting

Goals	Risk
Organizational Structure	
The Controlling structures are created correctly and according to their purpose	The controlling area is not defined correctly in Controlling
The Controlling structures are created correctly and according to their purpose	The standard hierarchy in Cost Center Accounting is not created correctly
The Controlling structures are created correctly and according to their purpose	The standard hierarchy in Cost Center Accounting is not created correctly and adversely affects the segment reporting
The processed can be traced by recording the changes to central accounting-relevant control tables	Changes to central accounting-relevant control tables are not recorded and can no longer be traced
Secure and checked organizational units are used at all times	Unknown organizational units in Cost Center Accounting cannot be assessed
Secure and checked organizational units are used at all times	Unknown organizational units in the order settlement cannot be assessed
Unauthorized changes to organizational units are protected against	Changes are made to standard hierarchies and organizational elements by unauthorized users
Master Data	
Controlling objects are assigned to profit centers according to responsibility	Master data is assigned incorrectly to the profit centers
The expenses with the same costs in FI are transferred to Controlling correctly and in an appropriate timeframe	Cost elements are not maintained correctly
Changes to cost elements are authorized and in line with the decided Controlling structure	Cost elements are created without authorization and adversely affect the correct display of the business transactions
The Controlling object data is correct and current	Cost centers are changed without authorization and cause incorrect results when changes are made to the assignments for the standard hierachy

Documents	
Protection against unauthorized postings by unauthorized users	Postings are made by unauthorized users
Individual users do not perform any unauthorized functions	Postings can be made by users who have an increase in functions in addition to their other authorizations
Protection against unauthorized postings by unauthorized users	Unauthorized users post costs to cost centers
Costs are posted to the correct Controlling objects according to cause	Costs are not charged to cost centers according to their cause

Unit 3, Lesson 3: Organizational Units in Managerial Accounting

Risk	Control	Test/Report
Organizational Structure		
The controlling area is not defined correctly in Controlling	The controlling area is defined correctly according to the company guidelines. The correct company code and operating concern are assigned	*IMG -> Enterprise Structure -> Assignment -> Controlling (OX19)* *IMG -> Controlling -> General Controlling -> Organization (OKKP)*
The standard hierarchy in Cost Center Accounting is not created correctly	The cost center hierarchy corresponds to the company guidelines and the cost centers are arranged correctly	*SAP Easy Access -> Accounting -> Controlling -> Cost Center Accounting -> Master Data -> Standard Hierarchy -> Display (OKENN)*
The standard hierarchy in Cost Center Accounting is not created correctly and adversely affects the segment reporting	The profit center standard hierarchy corresponds to the company guidelines and the profit centers are arranged correctly	SAP Easy Access -> Accounting -> Controlling -> Profit Center Accounting -> Master Data -> Standard Hierarchy -> Display (OCH6N)
Changes to central accounting-relevant control tables are not recorded and can no longer be traced	The table logging is activated in the system Defined tables are regularly checked for anomalies	RSPARAM Rec/client parameter, The logs are evaluated using RSTBHIST *System Audit -> AIS – System Audit - Repository/Tables -> Table Recordings -> System Parameters (S_ALR_87101223)*
Unknown organizational units in Cost Center Accounting cannot be assessed	Only organizational elements that are permitted and checked in the company are used	*IMG -> Controlling -> Cost Center Accounting ->Master Data -> Cost Centers -> Define Cost Center Categories*
Unknown organizational units in the order settlement cannot be assessed	Only organizational elements that are permitted and checked in the company are used	*IMG -> Controlling -> Internal Orders -> Order Master Data -> Define Order Types*
Changes are made to standard hierarchies and organizational elements by unauthorized users	Changes to standard hierarchies and organizational elements are made only by authorized users	*SE16, table USOBT* *System –Audit -> AIS – System Audit – Users and Authorizations -> Users Who Are Authorized (RSUSR002)*

Master Data		
Master data is assigned incorrectly to the profit centers	The master data assignments have to correspond to the responsibility in the company and the internal or external units that are subject to reporting requirements	*IMG -> Controlling -> Profit Center Accounting -> Assignments of Account Assignment Objects to Profit Centers -> Check Assignments*
Cost elements are not maintained correctly	All expense accounts that contain costs are maintained in Controlling as primary cost elements: Compare the expense account list with the cost element list	AIS -> Business Audit – Individual Financial Statements -> AIS – Internal Activity Allocation -> Cost Center Accounting/Internal Orders -> Master Data -> Cost Elements: Master Data Report
Cost elements are created without authorization and adversely affect the correct display of the business transactions	Cost elements are created and changed in a controlled change procedure only Changes are analyzed regularly	AIS -> Business Audit – Individual Financial Statements -> AIS – Internal Activity Allocation -> Cost Center Accounting/Internal Orders -> Master Data -> Cost Elements: Master Data Report Display the Created By field
Cost centers are changed without authorization and cause incorrect results when changes are made to the assignments for the standard hierachy	The cost center settings are changed by authorized users only	SAP Easy Access -> Accounting -> Controlling -> Cost Center Accounting -> Master Data -> Cost Center -> Individual Processing -> Display Changes
Documents		
Postings are made by unauthorized users	Only authorized users make G/L account postings	*Business Audit – Individual Financial Statements -> Financial Statements – General -> AIS – General Ledger (GLTO) -> G/L Accounts, Account -> Documents -> Overview -> Line Items (ALV report: Include User Name field*
Postings can be made by users who have an increase in functions in addition to their other authorizations	The same person must not be permitted to post to customer, vendor and general ledger accounts	SE16, USOBT: authorization objects for, for example, FB01: F_BKPF_BES, F_BKPF_BED, F_BKPF_BEK RSUSR002: Which users have these authorization objects?

Unauthorized users post costs to cost centers	Only authorized users make reversal postings	*AIS -> Business Audit – Individual Financial Statements -> AIS – Internal Activity Allocation -> Cost Center Accounting/Internal Orders -> Line Items/Documents -> Controlling Documents: Actual*
Costs are not charged to cost centers according to their cause	Costs are posted in Controlling according to their cause	*AIS -> Business Audit – Individual Financial Statements -> AIS – Internal Activity Allocation -> Cost Center Accounting/Internal Orders -> Line Items/Documents -> Cost Centers: Actual Line Items*

Unit 4, Lesson 1: Procurement Process (Purchase to Pay)

Goals	Risk
Master Data	
Vendor master data is maintained fully and correctly, and in an appropriate timeframe	The various views of the vendor master data are not maintained consistently (purchasing view/accounting view)
Vendor master data is created, changed or deleted in a controlled procedure	Vendor master data is maintained without authorization
The transactions created on the vendor are displayed correctly in the general ledger (reconciliation account defined correctly)	The transactions are not displayed correctly in the general ledger
The maintenance of the master data and the creation of transaction data procedures are separated effectively to prevent unauthorized handling	One-time vendors are not used correctly
Changes to vendors are authorized	Unauthorized changes to vendors violate the integrity of the master data
The display of the payables corresponds to the accounting principles	The payables are not displayed according to the accounting principles, as required (reconciliation accounts are not defined correctly)
The created payables contain only services actually purchased from the company	Vendor invoices are created twice
The payables are displayed correctly	Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)
Purchasing Transaction:	
Access to purchasing data and functions is restricted in compliance with the segregation of duties and the principle of dual control	Handling is unauthorized because the maintenance of vendor master data and the execution of procurement transactions functions are not separated effectively
Only authorized procurement transactions are initiated The procurement and drawing guidelines are followed	Purchase orders are created without purchase requisitions
Only authorized purchase orders are initiated The procurement and drawling guidelines are followed	The release procedure of purchase requisitions is not modeled to the requirements of the company

Only authorized purchase orders are initiated The procurement and drawing guidelines are followed	Purchase orders are created for purchase requisitions that are not released
Invoice Verification:	
The created payables contain only services actually purchased from and authorized by the company	Payables for services that have not been performed are created directly on the vendor
The created payables contain only services actually purchased from and authorized by the company	Incoming invoices are created with an amount that is too high (and paid out)
The created payables contain only services actually purchased from and authorized by the company	Incoming invoices are created with an amount that is too high (and paid out)
The created payables contain only services actually purchased from and authorized by the company	The three-way matches are not configured properly because the settings of the goods receipt/invoice receipt account are not appropriate
The payables are based on authorized procurement transactions and are purchased with authorization	Payables displayed for the balance sheet key date have no stock
The payables are based on authorized procurement transactions and are purchased with authorization	Payables displayed for the balance key date have no stock or are displayed at too low a value
No payments are chosen for vendors for whom there is a default risk for open receivables	Outgoing payments are chosen for payables for vendors with bad debt (for example, if there is a risk of the vendor being insolvent)
All displayed payables are for the balance sheet key date	The general ledgers and subledgers do not correspond
All displayed payables are for the balance sheet key date	The general ledgers and subledgers do not correspond
The valuation of the payables corresponds to the valuation regulations of the US GAAP or German HGB	Payables that have no stock are displayed

Unit 4, Lesson 1: Procurement Process (Purchase to Pay)

Risk	Control	Test/Report
Master Data:		
The various views of the vendor master data are not maintained consistently (purchasing view/accounting view)	Check the complete and consistent maintenance of the master data views	RFKKAG00
Vendor master data is maintained without authorization	Check who created which vendors and when (in samples)	RFKKVZ00 *AIS - Audit Information System -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Vendors – Master Data -> Master Data -> Overview - S_ALR_87101118 – Account List*
The transactions are not displayed correctly in the general ledger	Check if all vendors have been assigned to a reconciliation account and check, in samples, that the content is correct	Data Brower SE16, table LFB1, select the Reconciliation Account field *AIS - Audit Information System -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Vendors – Master Data -> Data Browser - SE16_LFB1 - LFB1 = Vendor Master (Company Code)*
One-time vendors are not used correctly	Check the one-time accounts to make sure only transactions with small amounts are created	Report RFKKVZ00, select the one-time accounts, display the FK10N accounts *AIS - Audit Information System -> Balance Sheet – Liabilities and Equity -> AIS - Payables -> Vendors, Account -> Balances -> Overview -> One-Time Account List*

Unauthorized changes to vendors violate the integrity of the master data	Check the changes to the vendor master data Changes to master data are recorded correctly	Change report RFKABL00, settings for the change report in the T077K table *Balance Sheet - Assets -> Receivables -> AIS – Receivables -> Customers, Account -> Balances -> Overview -> One-Time Account List*
A required display according to accounting principles is not performed (reconciliation accounts are not defined correctly)	Check that the reconciliation account is defined correctly	RFKSLD00 (Select vendor reconciliation accounts) *Business Audit - Individual Financial Statements -> AIS - Organizational Overview -> Reconciliation Accounts S_ALR_87101046 – Reconciliation Accounts*
Vendor invoices are created twice	Duplicate invoices are automatically checked when you create incoming invoices by maintaining the Duplicate Vendor Invoices field in the master data	Maintain the Duplicate Vendor Invoices field in the LFB1 table *Balance Sheet - Assets -> Receivables -> AIS – Customers - Master Data -> Master Data -> Controls -> Master Data Changes - S_ALR_87101066 - List (Batch)*
Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)	The enterprise structures are created correctly and create the legal factors correctly in the system	Display the assignments in Customizing *Transacation SPRO -> SAP Reference IMG -> Enterprise Structure -> Assignment -> Materials Management -> Assign purchasing organization to company code*

Purchasing Transaction:		
Handling is unauthorized because the maintenance of vendor master data and the execution of procurement transactions functions are not separated effectively	The separation of duties between purchase requisition, purchase and goods receipt should be ensured and effective in the system	Transactions are not assigned FK01 plus authorization object F_LFA1_BUK act 01 and transactions ME21N, MIGO, MIRO plus authorization object (see above) Analysis using report RSUSR002 *AIS – Audit Information System -> System Audit -> AIS – System Audit - Users and Authorizations*
Purchase orders are created without purchase requisitions	Check if there are purchase orders without a reference to purchase requisitions	List of the purchase orders: SAP Quick Viewer, join the tables EKKO and EKPO with the display of the relevant fields
The release procedure of purchase requisition is not modeled to the requirements of the company	The release procedure for purchase requisitions corresponds to the procurement guidelines defined by the company	*IMG -> Materials Management -> Purchasing -> Purchase Requisition -> Release Procedure* Report RSUSR002: Check for the authorization object M_EINK_FRG
Purchase orders are created for purchase requisitions that are not released	The purchase order can only be created with reference to a released purchase requisition	List of the purchase orders: SAP Quick Viewer, join the tables EKKO and EKPO with the display of the relevant fields
Invoice Verification:		
Payables for activities that have not been carried out are created directly on the vendor	Vendor invoices can only be created with a purchase order number Created invoices for which there was no goods receipt can locked for the payment	Analyze the table BKPF for documents that differ from the transaction code MIRO (to do so, you have to join the tables BSIK/BSAK with the BKPF table - data analysis software)

Incoming invoices are created with an amount that is too high (and paid out)	The amount of invoice items is checked Incoming invoices that differ from the order price can only be created in the system within strictly defined tolerance limits	Customizing transactions OMRH, OMRI, OMR6 OMRH = Activate Block Due To Item Amount; this has to be set for the company code OMRI = Invoice Verification: Amount Check; this has to be set OMR6 = Tolerance Limits; this has to be maintained appropriately
Incoming invoices are created with an amount that is too high (and paid out)	Three-way reconciliation using the goods receipt/invoice receipt account All differences are maintained and resolved within an appropriate timeframe	Identify the goods receipt/invoice receipt account using the chart of accounts used in transaction F.10 and analyze the maintenance status of the goods receipt/invoice receipt account using FS10N *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - S_P6B_12000135 – List of Goods Receipt/Invoice Receipt Balances*
The three-way matches are not configured properly because the settings of the goods receipt/invoice receipt account are not appropriate	The settings of the goods receipt/invoice receipt account are appropriate (post automatically only)	Identify the goods receipt/invoice receipt account using the chart of accounts used in transaction F.10. Analyze the settings of the goods receipt/invoice receipt account using FS10N, and the change history using transaction FS04
Payables displayed for the balance sheet key date have no stock	The system checks the plausibility of the vendor sales	Management review of report RFKUML00 *Business Audit - Individual Financial Statements -> Balance Sheet - Liabilities and Equity -> Payables -> AIS - Payables -> Vendors, Account -> Balances -> Overview -> Sales Selection by Amount*

Payables displayed for the balance key date have no stock or are displayed at too low a value	Balance confirmations are retrieved from the vendors	Transaction F.18
Outgoing payments are chosen for payables for vendors with bad debt (for example, if there is a risk of the vendor being insolvent)	Open items are automatically cleared for vendors with a debit balance (with a risk of insolvency or an imminent failure to pay)	Master data maintenance/Customizing Set the field in the vendor master data – Clearing with Vendor - (KNB1, field XVERR) and the field in the customer master data - Clearing with Customer (XVERR)
The general ledgers and subledgers do not correspond	The general ledgers and subledgers correspond at the year-end closing	Reconcile report RFKSSLDO with report RFHABU00 *Business Audit – Individual Financial Statements -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Payables -> Reconciliation/Accounting Reconciliation*
The general ledgers and subledgers do not correspond	General ledgers and subledgers are reconciled automatically on a regular basis	Report SAPF190 *Business Audit – Individual Financial Statements -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Payables -> Reconciliation/Accounting Reconciliation*
Payables that have no stock are displayed	The old structure of the open items is analyzed	Report RFKOPR10 *Business Audit –Individual Financial Statements -> Balance Sheet – Liabilities and Equity -> Payables -> AIS Payables -> FIAP – Infosystem - S_ALR_87010027 – Vendor Information System*

Unit 4, Lesson 1: Procurement Process (Purchase to Pay)

Risk	Control	Test/Report
Master Data:		
The various views of the vendor master data are not maintained consistently (purchasing view/accounting view)	Check the complete and consistent maintenance of the master data views	RFKKAG00
Vendor master data is maintained without authorization	Check who created which vendors and when (in samples)	RFKKVZ00 *AIS - Audit Information System -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Vendors – Master Data -> Master Data -> Overview - S_ALR_87101118 – Account List*
The transactions are not displayed correctly in the general ledger	Check if all vendors have been assigned to a reconciliation account and check, in samples, that the content is correct	Data Brower SE16, table LFB1, select the Reconciliation Account field *AIS - Audit Information System -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Vendors – Master Data -> Data Browser - SE16_LFB1 - LFB1 = Vendor Master (Company Code)*
One-time vendors are not used correctly	Check the one-time accounts to make sure only transactions with small amounts are created	Report RFKKVZ00, select the one-time accounts, display the FK10N accounts *AIS - Audit Information System -> Balance Sheet – Liabilities and Equity -> AIS - Payables -> Vendors, Account -> Balances -> Overview -> One-Time Account List*

Unauthorized changes to vendors violate the integrity of the master data	Check the changes to the vendor master data Changes to master data are recorded correctly	Change report RFKABL00, settings for the change report in the T077K table *Balance Sheet - Assets -> Receivables -> AIS – Receivables -> Customers, Account -> Balances -> Overview -> One-Time Account List*
A required display according to accounting principles is not performed (reconciliation accounts are not defined correctly)	Check that the reconciliation account is defined correctly	RFKSLD00 (Select vendor reconciliation accounts) *Business Audit - Individual Financial Statements -> AIS - Organizational Overview -> Reconciliation Accounts S_ALR_87101046 – Reconciliation Accounts*
Vendor invoices are created twice	Duplicate invoices are automatically checked when you create incoming invoices by maintaining the Duplicate Vendor Invoices field in the master data	Maintain the Duplicate Vendor Invoices field in the LFB1 table *Balance Sheet - Assets -> Receivables -> AIS – Customers - Master Data -> Master Data -> Controls -> Master Data Changes - S_ALR_87101066 - List (Batch)*
Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)	The enterprise structures are created correctly and create the legal factors correctly in the system	Display the assignments in Customizing *Transacation SPRO -> SAP Reference IMG -> Enterprise Structure -> Assignment -> Materials Management -> Assign purchasing organization to company code*

Purchasing Transaction:		
Handling is unauthorized because the maintenance of vendor master data and the execution of procurement transactions functions are not separated effectively	The separation of duties between purchase requisition, purchase and goods receipt should be ensured and effective in the system	Transactions are not assigned FK01 plus authorization object F_LFA1_BUK act 01 and transactions ME21N, MIGO, MIRO plus authorization object (see above) Analysis using report RSUSR002 *AIS – Audit Information System -> System Audit -> AIS – System Audit - Users and Authorizations*
Purchase orders are created without purchase requisitions	Check if there are purchase orders without a reference to purchase requisitions	List of the purchase orders: SAP Quick Viewer, join the tables EKKO and EKPO with the display of the relevant fields
The release procedure of purchase requisition is not modeled to the requirements of the company	The release procedure for purchase requisitions corresponds to the procurement guidelines defined by the company	*IMG -> Materials Management -> Purchasing -> Purchase Requisition -> Release Procedure* Report RSUSR002: Check for the authorization object M_EINK_FRG
Purchase orders are created for purchase requisitions that are not released	The purchase order can only be created with reference to a released purchase requisition	List of the purchase orders: SAP Quick Viewer, join the tables EKKO and EKPO with the display of the relevant fields
Invoice Verification:		
Payables for activities that have not been carried out are created directly on the vendor	Vendor invoices can only be created with a purchase order number Created invoices for which there was no goods receipt can locked for the payment	Analyze the table BKPF for documents that differ from the transaction code MIRO (to do so, you have to join the tables BSIK/BSAK with the BKPF table - data analysis software)

Incoming invoices are created with an amount that is too high (and paid out)	The amount of invoice items is checked Incoming invoices that differ from the order price can only be created in the system within strictly defined tolerance limits	Customizing transactions OMRH, OMRI, OMR6 OMRH = Activate Block Due To Item Amount; this has to be set for the company code OMRI = Invoice Verification: Amount Check; this has to be set OMR6 = Tolerance Limits; this has to be maintained appropriately
Incoming invoices are created with an amount that is too high (and paid out)	Three-way reconciliation using the goods receipt/invoice receipt account All differences are maintained and resolved within an appropriate timeframe	Identify the goods receipt/invoice receipt account using the chart of accounts used in transaction F.10 and analyze the maintenance status of the goods receipt/invoice receipt account using FS10N *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - S_P6B_12000135 – List of Goods Receipt/Invoice Receipt Balances*
The three-way matches are not configured properly because the settings of the goods receipt/invoice receipt account are not appropriate	The settings of the goods receipt/invoice receipt account are appropriate (post automatically only)	Identify the goods receipt/invoice receipt account using the chart of accounts used in transaction F.10. Analyze the settings of the goods receipt/invoice receipt account using FS10N, and the change history using transaction FS04
Payables displayed for the balance sheet key date have no stock	The system checks the plausibility of the vendor sales	Management review of report RFKUML00 *Business Audit - Individual Financial Statements -> Balance Sheet - Liabilities and Equity -> Payables -> AIS - Payables -> Vendors, Account -> Balances -> Overview -> Sales Selection by Amount*

Payables displayed for the balance key date have no stock or are displayed at too low a value	Balance confirmations are retrieved from the vendors	Transaction F.18
Outgoing payments are chosen for payables for vendors with bad debt (for example, if there is a risk of the vendor being insolvent)	Open items are automatically cleared for vendors with a debit balance (with a risk of insolvency or an imminent failure to pay)	Master data maintenance/Customizing Set the field in the vendor master data – Clearing with Vendor - (KNB1, field XVERR) and the field in the customer master data - Clearing with Customer (XVERR)
The general ledgers and subledgers do not correspond	The general ledgers and subledgers correspond at the year-end closing	Reconcile report RFKSSLDO with report RFHABU00 *Business Audit – Individual Financial Statements -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Payables -> Reconciliation/Accounting Reconciliation*
The general ledgers and subledgers do not correspond	General ledgers and subledgers are reconciled automatically on a regular basis	Report SAPF190 *Business Audit – Individual Financial Statements -> Balance Sheet – Liabilities and Equity -> Payables -> AIS – Payables -> Reconciliation/Accounting Reconciliation*
Payables that have no stock are displayed	The old structure of the open items is analyzed	Report RFKOPR10 *Business Audit –Individual Financial Statements -> Balance Sheet – Liabilities and Equity -> Payables -> AIS Payables -> FIAP – Infosystem - S_ALR_87010027 – Vendor Information System*

Unit 1, Lesson 2: Costing Process

Risk	Control	Test/Report
Master Data and Customizing		
The material master record is not maintained properly	Check the material master records randomly or in a list	*Logistics → Materials Management → Material Master → Display Material* *Logistics → Materials Management → Material Master → Other → Materials List*
The prices of the activity types are not maintained correctly	List the cost center prices and check the invalid values or high variances against previous years	*Controlling → Cost Center Accounting → Information System → Prices → Cost Centers: Activity Prices*
The cost center prices are good on average but they contain period-based fluctuations	List the cost center prices and check the invalid values or high variances against previous years	Controlling → Cost Center Accounting → Information System → More Reports → Activity Type: Period Breakdown
The costing variant does not use effective valuations	Check the valuation variants in the calculation variants	*IMG → Controlling → Product Cost Controlling → Product Cost Planning → Material Cost Estimate with Quantity Structure → Define Costing Variants: Check Pricing Strategies*
The costing variant does not use effective overhead cost allocations	Check the valuation variants in the calculation variants	IMG → Controlling → Product Cost Controlling → Product Cost Planning → Material Cost Estimate with Quantity Structure → Define Costing Variants: Check Costing Sheet
Execution		
Cost estimates are executed by unauthorized users	List the cost estimates and display the users of the cost estimates Check the authorizations of the user	*Accounting → Controlling → Product Cost Controlling → Product Cost Planning → Informtion System → Object List → For Material → Analyze/Compare Material Cost Estimates* SE16, USOBT, authorization object K_KEKO, report RSUSR002

Cost estimates are prebooked and released by unauthorized users	List the material master records and display the changes of the material master records by releasing the cost estimates Check the authorizations of the user	Logistics → Materials Management → Material Master → Material → Display → Display Current and review the change document SE16, CDHDR, object class Material SE16, USOBT, authorization object K_FVMK, report RSUSR002
Results/Evaluations		
The standard price in the material master record is not created from a released product costing	List the cost estimates for the materials and check the status Released Compare this with the list of the material master records	*Controlling → Product Cost Controlling → Product Cost Planning → Information System → Object List → For Material → Analyze/Compare Material Cost Estimates*
The standard prices in the material master are changed too often	List the cost estimates for the materials with the status Released: Check the date	Controlling → Product Cost Controlling → Product Cost Planning → Information System → Object List → For Material → Analyze/Compare Material Cost Estimates: Layout 1SAP03, display the date, sort according to date
The change of the standard prices in the material master is noticeably/inappropriately high	List the cost estimates for the materials with the status Released: Check the variances against the standard price	Controlling → Product Cost Controlling → Product Cost Planning → Information System → Object List → For Material → Analyze/Compare Material Cost Estimates: Layout 1SAP03, display the date, sort according to date
The material prices in the price fields differ considerably	List the material prices in comparison and examine the variances	SE16, MBEW, display the price fields

Unit 4, Lesson 3: Periodic Controlling for a Make-to-Order Production Process

Goals	Risk
Master Data and Customizing	
Controlling should be adequate and suitable for the logistical process By controlling the production orders correctly, the work in process is determined correctly at period-end closing	Incorrect order types control Controlling differently than expected in the company This can lead to incorrect order values that can also affect the financial statements
The logistical resources used are valued with appropriate prices or rates. This enables simultaneous costing to be performed on the cost objects	Badly maintained costing variants are used This can lead to unusually high variances or variance categories, which adversely affects the profitability analysis
Execution/Documents	
The planning should display correct requirements and the requirements should be covered in an appropriate timeframe	Planned orders are not converted to production orders for long periods of time This can cause disruptions in the planning or the production
The logistical use of resources are posted according to quantity and in an appropriate time frame to enable efficient simultaneous costing	The consumption postings are not posted to the cost objects at the correct time This can be caused by late confirmations or goods movement postings
The production processes are performed in an appropriate timeframe and the cost objects are used accordingly	Production orders do not have a final delivery status for a long period of time This can disrupt the procurement of resources or the production Similarly, confirmations or postings may not be performed, or may be performed late
Evaluations/Results	
Variances in the production are noticed quickly so that corrective measures can be performed	There are many unnoticed variances in the production

Unit 4, Lesson 3: Periodic Controlling for a Make-to-Order Production Process

Risk	Control	Test/Report
Master Data and Customizing		
Incorrect order types control Controlling differently than expected in the company This can lead to incorrect order values that can also affect the financial statements	The order type is set to product cost by period and is used in this way for the production order also Check the default values table in Customizing Verify the settlement rule "per" (periodic settlement) in the production order	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Manufacturing Orders -> Check Order Types (KOT2)* *IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Manufacturing Orders -> Define Cost-Accounting-Relevant Default Values for Order Types and Plants*
Badly maintained costing variants are used This can lead to unusually high variances or variance categories, which adversely affects the profitability analysis	The costing variant is set according to the specifications decided upon in the company Analyze the costing variant, in particular the valuation variant Call the order report and check the activity price	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Manufacturing Orders -> Check Costing Variants for Manufacturing Orders (OPL1)*
Execution/Documents		
Planned orders are not converted to production orders for long periods of time This can cause disruptions in the planning or the production	Check the date of the planned orders and check for variances for the standard run of the production process Check the materials situation in the stock/requirements list List the planned orders and sort them according to date	*Logistics -> Production -> MRP -> Planned Order -> Display -> Collective Display (MD16)*
The consumption postings are not posted to the cost objects at the correct time This can be caused by late confirmations or goods movement postings	The consumption posting is made at the same time as the logistic consumption of the resource Select goods receipt documents: Are there unevaluated goods receipts? Select confirmation documents	*Logistics -> Materials Management -> Inventory Management -> Environment -> List Displays -> Material Documents* *Logistics -> Production -> Information System -> Order Information System*

Production orders do not have a final delivery status for a long period of time This can disrupt the procurement of resources or the production Similarly, confirmations or postings may not be performed, or may be performed late	Check the date of the production orders and check for variances for the standard run of the production process In the information system, list the orders that are older than a particular timeframe	*Logistics -> Production -> Information System -> Order Information System*
Evaluations/Results		
There are many unnoticed variances in the production	Order reports: Target/actual comparison	*Accounting -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Information System -> Reports for Product Cost by Order -> Object List -> Order Selection*

Unit 4, Lesson 4: Sales Process: Order to Cash

Goals	Risk
Master Data and Customizing	
Enterprise structures and organizational units are displayed correctly in the system	Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)
Orders are created completely and in an appropriate timeframe in the system with the correct document type for authorized conditions and are processed completely for the correct display in the general ledger	Sales orders are created incorrectly in the system and cannot be processed in an appropriate timeframe This leads to lost sales An error in the document flow leads to incomplete business processes (Receivables and sales revenue are not displayed)
Orders are processed for authorized prices and are fully displayed in the general ledger You cannot make manual price changes in the oder	Unauthorized manual changes are made to prices during the order creation (for example, standard price PR00)
Changes in orders are authorized and are in line with customer approval	Unauthorized subsequent changes are made to sales orders
Orders are processed in an appropriate timeframe Orders in arrears are monitored in an appropriate timeframe and traced	Orders in arrears are not monitored in an appropriate timeframe and maintained in the system
Execution/Documents	
Deliveries in arrears are processed in an appropriate timeframe	Deliveries in arrears lead to lost customers and lost sales
All activities are billed fully and in an appropriate timeframe with authorized document types	Activities are not billed fully in the system (billing due list) As a result, no open items are created in the accounting even though the activity was performed
All activities are billed fully and in an appropriate timeframe with authorized document types	Due to technical processing errors, the accounting document is not created from the billing document
All billed activities are in line with authorized sales orders and activities that were correctly carried out	Receivables for activities that have not been carried out are created directly on the customer
A functioning dunning saves the recoverability of the open items	Open items are not saved fully into the dunning
Results/Evaluations	
A functioning dunning saves the recoverability of the open items	Dunning procedures are not structured sufficiently, dunning levels in the system do not correspond to group specifications
A functioning dunning saves the recoverability of the open items	Dunning runs are performed at irregular intervals

The customer sales are in line with authorized sales orders and are performed correctly	Receivables displayed for the balance sheet key date have no stock
The customer sales are in line with valid sales orders and are performed correctly	Receivables displayed for the balance sheet key date have no stock
The receivables can be recovered and are in line with the valuation regulations to be used	Deficiencies in the credit limit process causes the system to choose transactions for which debt can be irrecoverable
Effective asset protection by targeted use of credit limits	Maintained credit limits are not adhered to (open items exceed the maintained credit limit without authorization)
Effective asset protection by targeted use of credit limits	Credit limits are not maintained fully
All displayed receivables exist for the balance sheet key date	The general ledgers and subledgers do not correspond
The valuation of the receivables corresponds to the valuation regulations of the US GAAP or German HGB	Required value adjustments are not performed
The display of the receivables corresponds to the accounting principles	A required display according to domestic/international/affiliate receivables is not performed (reconciliation accounts are not defined correctly)
Customer master data is maintained fully and correctly, and in an appropriate timeframe	The various views of the customer master data are not maintained consistently (sales view/accounting view)
Customer master data is created, changed or deleted in a controlled procedure	Customer master data is maintained without authorization
The transactions created on the customer are displayed correctly in the general ledger (reconciliation account defined correctly)	The transactions are not displayed correctly in the general ledger
The maintenance of the master data and the creation of transaction data procedures are separated effectively to prevent unauthorized handling	One-time customers are not used correctly
Changes to customers are authorized	Unauthorized changes to customers violate the integrity of the master data
Sales and receivables are displayed correctly	Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)
Access to sales data and functions is restricted in compliance with the segregation of duties and the principle of dual control	Handling is unauthorized because the maintenance of customer master data and the creation of billing documents for orders functions are not separated effectively
Access to sales data and functions is restricted in compliance with the segregation of duties and the principle of dual control	Handling is unauthorized because the posting of incoming payments and creation of billing documents for orders functions are not separated effectively

Unit 4, Lesson 4: Sales Process: Order to Cash

Risk	Control	Test/Report
Master Data and Customizing		
Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)	The enterprise structures are created correctly and create the legal factors correctly in the system	*IMG -> Enterprise Structure -> Assignment -> Sales and Distribution* *IMG -> Enterprise Structure -> Consistency Check -> Check enterprise structure for Sales and Distribution*
Sales orders are created incorrectly in the system and cannot be processed in an appropriate timeframe This leads to lost sales An error in the document flow leads to incomplete business processes (Receivables and sales revenue are not displayed)	The timeframe for processing sales orders is monitored regularly by means of defined checking reports Incorrect transactions are corrected immediately	Report RVAUFERR (transaction v.05: List of Incomplete Sales Orders) Correctly define the incompleteness procedures in Customizing (paying particular attention to the delivered status – not billed) IMG -> Sales and Distribution -> Basic Functions -> Log of Incomplete Items -> Define/Assign Incompleteness Procedures/Define Status Groups *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS – Sales Revenue -> Sales Documents -> V-02 -List of Incomplete Sales Orders*
Unauthorized manual changes are made to prices during the order creation (for example, standard price PR00)	System settings ensure that standard prices cannot be changed	Transaction V/06 (Condition types: SD Price Determination) Define the price determination as Cannot Be Changed (option for changing – setting D) *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS – Sales Revenue -> Prices*

Unauthorized subsequent changes are made to sales orders	The change history in sales orders is monitored in samples and checked to determine whether changes were authorized and the content is correct	Transaction VA03 (Display Sales Order) – Enter an essential sales order (for example, identified from VBAK, Environment -> Changes) *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS - Sales Revenue -> Sales Documents - S_P6B_12000143 – Display Change Documents*
Orders in arrears are not monitored in an appropriate timeframe and maintained in the system	Orders in arrears are analyzed and maintained on a weekly basis (subsequent deliveries, and so on)	Transaction V.15 Orders in arrears, transactions older than 6 months should not be in the system (depending on the company) *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS – Sales Revenue -> Sales Documents -> V.15 –Display Backorders*
Execution/Documents		
Deliveries in arrears lead to lost customers and lost sales	Deliveries in arrears are checked and processed on a daily basis	Transaction VL04 or VL10 (Select Shipping Point) *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS – Sales Revenue -> Sales Documents -> V-02 -List of Incomplete Sales Orders*
Activities are not billed fully in the system (billing due list) As a result, no open items are created in the accounting despite the activity	The billing due list is checked and processed at every month-end closing At the year-end closing, the system is checked to ensure that it does not contain any business transactions from previous fiscal years	Transaction VF04, Maintain Billing Due List, (there must be no business transactions from previous fiscal years in the system) *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS – Sales Revenue -> Billing Documents - VF04_AIS – Display Billing Due List*

Due to technical processing errors, the accounting document is not created from the billing document	The system is checked for incorrect posting statuses in billing documents at least once a month Incorrect billing documents are subsequently posted within an appropriate timeframe	Transaction VFX3, all transactions displayed have to be postprocessed *AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS – Sales Revenue -> Billing Documents - VF04 - VFX3 – List of Blocked Billing Documents*
Receivables for activities that have not been carried out are created directly on the customer	Customers are posted to from Sales and Delivery with existing sales orders that have been performed correctly Open items are analyzed for direct postings	Analyze the table BKPF for documents that differ from the transaction code VF01 (To do so, you have to join the tables BSID/BSAD with the table BKPF) *AIS -> Business Audit – Individual Financial Audit -> Financial Statements – General -> AIS – Data Export -> Export Document Data*
Open items are not saved fully into the dunning	All open items are included in the dunning procedure	Analyze open items that are blocked for dunning, Data Browser, SE16, table KNB5, evaluate the field Dunning Block
Results/Evaluations		
Dunning procedures are not structured sufficiently, dunning levels in the system do not correspond to group specifications	The dunning procedures defined in the system correspond with group specifications and are structured effectively The dunning procedure is assigned correctly	Analyze the dunning procedures defined in the system in Customizing, transaction OBL6, assign the dunning procedure using the table KNB5
Dunning runs are performed at irregular intervals	The system is checked regularly to ensure that dunning runs are performed regularly and within an appropriate timeframe	Dunning History, transaction F150

Receivables displayed for the balance sheet key date have no stock	The customer sales are checked by management for their recoverability and plausibility	Management review of report RFDUML00 *AIS -> Business Audit - Individual Financial Statements -> Balance Sheet – Assets -> Receivables -> AIS – Receivables -> Customers, Account -> Balances -> Overview -> Sales Selection by Amount - S_ALR_87101084 - Domestic*
Receivables displayed for the balance sheet key date have no stock	Balance confirmations are retrieved from essential customer sales	Transaction F.17 *Balance Sheet – Assets -> Receivables -> AIS – Customers – Master Data -> Credit Management*
Deficiencies in the credit limit process causes the system to choose transactions for which debt can be irrecoverable	The credit management works correctly; an authorized and appropriate credit limit is assigned to all customers	Analyze the table KNKK, transaction FDK43
Maintained credit limits are not followed (open items exceed the maintained credit limit without approval)	Maintained credit limits are authorized and are adhered to	RFDKLI40 (usage level), check the customers for which the open items exceed the maintained credit limit *Balance Sheet – Assets -> Receivables -> AIS – Customers – Master Data -> Credit Management* *-> Overview - S_ALR_87101107 - Credit Overview*
Credit limits are not maintained fully	Credit limit data is maintained fully and authorized	RFDKLI10 Balance Sheet – Assets -> Receivables -> AIS – Customers – Master Data -> Credit Management *-> Controls - S_ALR_87101108 – Missing Credit Data*
The general ledgers and subledgers do not correspond	General ledgers and subledgers are reconciled on a regular basis	SAPF190 *Business Audit – Individual Financial Statements -> Balance Sheet – Assets -> Receivables -> AIS – Receivables -> Reconciliation/Accounting Reconciliation*

Required value adjustments are not performed	The old structure and the value adjustments of the open items are analyzed	Execute RFDOPR10 and F.10 / FS10N to display the value adjustments *Business Audit – Individual Financial Statements -> Balance Sheet – Assets -> Receivables -> AIS – Receivables -> Risk on Receivables*
A required display according to domestic/international/affiliate receivables is not performed (reconciliation accounts are not defined correctly)	The reconciliation account is checked to ensure it is defined correctly	RFDSLD00 (select customer reconciliation accounts using dynamic selections) *Business Audit - Individual Financial Statements -> AIS - Organizational Overview -> Reconciliation Accounts S_ALR_87101046 – Reconciliation Accounts*
The various views of the customer master data are not maintained consistently (sales view/accounting view)	The complete and consistent maintenance of the master data views is checked	Report RFDKAG00 (the selection parameter is not created in Accounting or in Sales and Delivery)
Customer master data is maintained without authorization	The system is checked to determine who created which customers and when (at random)	RFDKVZ00 (dynamica selections, created by, created) *Balance Sheet – Assets -> Receivables -> AIS – Customers – Master Data -> Master Data -> Overview - S_ALR_8710106 – Account List*
The transactions are not displayed correctly in the general ledger	The system is checked to ensure all customers have been assigned to a correct reconciliation account and, at random, that the content is correct	Data Brower SE16, table KNB1, select the field Reconciliation Account *Balance Sheet – Assets -> AIS – Customers – Master Data -> Master Data -> Overview -> Data Brower - SE16_KNB1 - KNB1 = Customer Record (Company Code)*

One-time customers are not used correctly	The one-time accounts are checked to ensure that only transactions with small amounts are created	Report RFDKVZ00, select one-time accounts, execute balance display of account FD10N (then go to the line items) *Balance Sheet - Assets -> Receivables -> AIS – Receivables -> Customers, Account -> Balances -> Overview -> One-Time Account List*
Unauthorized changes to customers violate the integrity of the master data	The changes to the customer master data is checked Changes to master data are recorded correctly	Change report RFDABL00, settings for the change report in the table T077D *Balance Sheet - Assets -> Receivables -> AIS – Customers - Master Data -> Master Data -> Controls -> Master Data Changes - S_ALR_87101066 - List (Batch)*
Enterprise structures are displayed incorrectly in Customizing (sales areas are assigned to company codes)	The enterprise structures are created correctly and create the legal factors correctly in the system	Display the assignments in Customizing Transacation SPRO -> SAP Reference IMG -> Enterprise Structure -> Assignment -> Sales and Distribution -> Assign sales organization to company code Then, run a consistency check in Customizing; Transaction SPRO -> SAP Reference IMG -> Enterprise Structure -> Consistency Check

Handling is unauthorized because the maintenance of customer master data and the creation of billing documents for orders functions are not separated effectively	The maintenance of customer master data and the creation of billing documents for orders functions functions are separated	Transactions VA01 (plus authorization object V_VKAK_VKO Akt. 01), VF01 (plus authorization objects V_VBRK_FKA Akt01, V_VBRK_VK0 Akt01) and transaction FD01 (plus authorization object F_KNA1_BUK Akt 01) are not assigned to the same user master record Analysis using report RSUSR002 *AIS – Audit Information System -> System Audit -> AIS - System Audit - Users and Authorizations*
Handling is unauthorized because the posting of incoming payments and creation of billing documents for orders functions are not separated effectively	The posting of incoming payments and creation of billing documents for orders functions are separated	Transactions VF01 (plus authorization object V_VBRK_FKA Akt01, V_VBRK_VK0 Akt01) and transaction F-28 (plus authorization object F_BKPF_BUK Akt. 01) are not assigned to the same user master record Analysis using report RSUSR002 *AIS – Audit Information System -> System Audit -> AIS - System Audit - Users and Authorizations*

Unit 5, Lesson 1: Period Closing in Internal Accounting During Make-to-Stock Production

Goals	Risk
Master Data and Customizing	
Overhead costs are allocated to cost objects according to their cause	Due to the use of unusually high overhead, the production costs or the variances on the cost objects are distorted This can affect the valuation approaches of financial statements
The variances of the cost objects are listed correctly and according to their cause	The use of period-specific prices for actual postings allocates the variances of the cost centers to the cost objects As a result, the variances of the production can be increased or distorted A list of the cost objects according to the size of the variances no longer highlights the critical orders
The work in process is valuated and displayed correctly	The work in process is calculated incorrectly
The work in process is valuated and displayed correctly	For the work in process, parts of the costs are handled as "cannot be capitalized"
The work in process is valuated and displayed correctly	The work in process is settled to the incorrect accounts of Financial Accounting
The scrap is calculated correctly	An incorrect amount is displayed for the scrap
	The scrap is calculated incorrectly
The variances of the cost objects are listed correctly and according to their cause	The variances are assigned to the incorrect variance categories and this hides the real reasons for the variances
Execution/Documents	
The variances of the cost objects are listed correctly and according to their origin	The values for the work in process, the scrap and the variances are not saved correctly and are therefore missing in global reports and analyses
The work in process is settled/allocated correctly	The work in process is not settled, or is settled incorrectly
The scrap and variances are settled/allocated correctly	The balance of the order (and the variances and scrap) are not settled, or are settled incorrectly
Results/Evaluation	
The work in process is displayed correctly	Orders that have already been completed logistically and that are no longer expected for follow-up costs continue to display works in process
The work in process is displayed correctly	The work in process is calculated incorrectly

Unit 5, Lesson 1: Period Closing in Internal Accounting During Make-to-Stock Production

Risk	Control	Test/Report
Master Data and Customizing		
Due to the use of unusually high overhead, the production costs or the variances on the cost objects are distorted This can affect the valuation approaches of financial statements	The overhead rates have to be adequate and the reasons for the value of the rates have to be clear Ideally, they are allocated according to their cause Which overhead structure is used? What do the percentages depend on? What are the total percentages? What is overhead applied to?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Basic Settings for Product Cost by Order -> Overhead -> Define Costing Sheets*
The use of period-specific prices for actual postings allocates the variances of the cost centers to the cost objects As a result, the variances of the production can be increased or distorted A list of the cost objects according to the size of the variances no longer highlights the critical orders	Check the valuation variant for the used prices of the activity types - Analyze the costing variant, in particular the valuation variant - Call the order report and check the activity price	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Manufacturing Orders -> Check Costing Variants for Product Costing (OPL1)* *Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Information System -> Reports for Product Cost by Order -> Detailed Reports -> For Orders*
The work in process is calculated incorrectly	Check the settings for the automatic calculation of the work in process and double-check the settings in samples Which costing is used for the determination of the work in process for the target costs?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Period -> Period-End Cosing -> Work in Process -> Define Valuation Variant for WIP and Scrap (Target Costs)*
For the work in process, parts of the costs are handled as "cannot be capitalized"	Check the settings for the automatic calculation of the work in process How are the components of the work in process catagorized and handled as a result?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Period-End Closing -> Work in Process -> Define Assignment*
The work in process is settled to the incorrect accounts of	The account determination for posting the accrual values	*IMG -> Controlling -> Product Cost Controlling ->*

Financial Accounting	is set correctly Check the settings in the posting rule table	*Cost Object Controlling -> Product Cost by Order -> Period-End Closing -> Work in Process -> Define Posting Rules for Settling Work in Process*
An incorrect amount is displayed for the scrap	Check the settings for the automatic calculation of the work in process and double-check the settings at random Which costing is used for the determination of the scrap value?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Period -> Period-End Cosing -> Work in Process -> Define Valuation Variant for WIP and Scrap (Target Costs)*
The scrap is calculated incorrectly	Check the on-line valuation of the scrap Which scrap quantities occur on which transaction and with which costs are they valuated?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Period -> Period-End Cosing -> Work in Process -> Define Valuation Variant for WIP and Scrap (Target Costs)* *Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Period-End Closing -> Order -> Production Order PP -> Display* Goto -> Costs -> Itemization, Layout 1SAP06
The variances are assigned to the incorrect variance categories and this hides the real reasons for the variances	Check the settings for the variance calculation - Are variance categories switched off? - Were valid minimum values defined for the variance categories?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Period-End Closing -> Variance Calculation -> Check Variance Variants*
Execution/Documents		
The values for the work in process, the scrap and the variances are not saved correctly and are therefore missing in global reports and analyses	Check the values for the work in process, the scrap and the variances in the reporting	Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Information System -> Reports for Product Cost by Order -> Detailed Reports -> For Orders, layout 1SAP06
The work in process is not settled, or is settled incorrectly	The work in process has to be properly allocated to Financial Accounting and Profit Center Accounting - Check the settlement documents Check the accounting documents from here	*Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Period-End Closing -> Single Functions -> Settlement -> Individual Processing* *Previous Settlement -> Environment -> Accounting Documents*

The balance of the order (and the variances and scrap) are not settled, or are settled incorrectly	The balance of the order (and variances and scrap) have to be properly allocated to Financial Accounting and Profit Center Accounting You may also want to transfer the variances to the costing-based profitability analysis	*Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Period-End Closing -> Single Functions -> Settlement -> Individual Processing* *Previous Settlement -> Environment -> Accounting Documents*
Results/Evaluation		
Orders that have already been completed logistically and that are no longer expected for follow-up costs continue to create works in process	Select the order according to status and check if old orders do not yet have the status "Technically Completed" - Analyze the old structure of the selected orders and examine why the old orders are not yet completed	*Controlling -> Product Cost Controlling -> Product Cost by Order -> Information System -> Object List -> Order Selection* *Search for orders that are not TECO (Technically Completed)*
The work in process is calculated incorrectly	Check the on-line valuation of the work in process - Which quantities occur on which transaction, from a calculation point of view, and with which costs are they valuated?	Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Order -> Information System -> Reports for Product Cost by Order -> Detailed Reports -> For Orders, layout 1SAP06

Unit 5, Lesson 2: Period-End Closing in Asset Accounting

Goals	Risk
Master Data and Customizing	
The asset is displayed in accordanace with the valid accounting principles	Insufficient creation and use of depreciation areas leads to an incorrect display of the fixed assets
The asset is displayed in accordanace with the valid accounting principles	Insufficient use and assignment of charts of depreciation leads to an incorrect display of the fixed assets
The asset is created and displayed correctly in the financial reporting	Asset classes that do not correspond to the valid accounting principles are not created correctly
The asset is displayed in accordanace with the valid accounting principles	Unauthorized changes to asset classes can cause the fixed assets to be displayed incorrectly
The fixed assets and tangible assets displayed contain all existing assets	Errors in Customizing can cause the fixed assets to be displayed incorrectly
The depreciation method and useful life correspond to the valid accounting principles	Incorrect depreciation methods and useful lives cause the display in the balance sheet to be incorrect
Access to the assets is restricted. Only users with the relevant authorization can access the asset data and asset functions	The allocation of authorizations for the fixed assets is very high
The asset is maintained in accordance with the principle of dual control The activities of the master data maintenance are performed separately from the current posting/starting of depreciation runs	If the principle of dual control is not used, the fixed assets are handled without authorization

Results/Evaluations	
The fixed asset and intangible asset displayed contain all existing assets	Unposted asset master records can indicate that not all assets planned or intended for the acquisition, for which an acquisition was actually performed, were created in the system
The fixed asset and intangible asset displayed are for the balance sheet key date	Acquisitions of assets that do not have to be assigned to the assets are created in the fiscal year
All period retirements are created and displayed correctly	The retirement of assets in the fiscal year are not created fully in the system
The asset and intangible asset are for the balance sheet key date and are used	Assets that do not exist are displayed
The fixed asset and intangible asset displayed contain all existing assets	The fixed asset created in the subledger is not displayed fully in the subledger
The fixed asset and intangible asset displayed contain all existing assets	The fixed asset created in the subledger is not displayed fully in the subledger

Unit 5, Lesson 2: Period-End Closing in Asset Accounting

Risk	Control	Test/Report
Master Data and Customizing		
Insufficient creation and use of depreciation areas leads to an incorrect display of the fixed assets	The depreciation areas created in Customizing correctly display the used accounting principles with regard to the fixed assets and can therefore guarantee that the fixed assets are displayed correctly	Transaction OADB (Check Depreciation Area)
Insufficient use and assignment of charts of depreciation leads to an incorrect display of the fixed assets	The charts of accounts assigned to the relevant company codes correctly display the used accounting principles with regard to the fixed assets and can therefore guarantee that the fixed assets are displayed correctly	Transaction OAOB (Maintain company code in Asset Accounting)
Asset classes that do not correspond to the valid accounting principles are not created correctly	The asset classes are created correctly and correspond to the valid accounting principles	OAOA Customizing
Unauthorized changes to asset classes can cause the fixed assets to be displayed incorrectly	Changes to asset classes are made in a controlled procedure; all changes are checked subsequently	Report RAAEND02
Errors in Customizing can cause the fixed assets to be displayed incorrectly	Correct and consistent customizing of the procedure ensures that the conditions for correctly displaying the fixed assets are guaranteed The system is checked for errors by means of a consistency check in Customizing	Report RACHECK0
Incorrect depreciation methods and useful lives cause the display in the balance sheet to be incorrect	The useful lives are created correctly and correspond to the valid accounting principles The validity of the useful lives of individual assets is checked at random	Data Browser analysis of useful lives and depreciation amounts using tables ANLB and ANLP *Business Audit - Individual Financial Statements -> Balance Sheet – Assets -> AIS - Tangible Assets -> Depreciation - S_P6B_12000066 - Depreciation Posted*
The allocation of authorizations for the fixed assets is very high	The allocation of authorizations for maintaining the fixed assets (master data, transaction data) is restricted Only employees of the asset accounting have the corresponding access and change authorizations	Transaction SUIM *AIS – Audit Information System -> System Audit -> AIS – System Audit - Users and Authorizations*

If the principle of dual control is not used, the fixed assets are handled without authorization	The authorizations for fixed assets are allocated for the master data maintenance and current transactions according to the principle of dual control	Transaction SUIM *AIS – Audit Information System -> System Audit -> AIS – System Audit - Users and Authorizations*
Results/Evaluations		
Unposted asset master records can indicate that not all assets planned or intended for the acquisition, for which an acquisition was actually performed, were created in the system	The system is regularly analyzed for unposted or incomplete asset master records If unposted assets are detected, this problem is immediately resolved	Report RAANLA01 *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS - Tangible Assets -> Master Data -> Controls -> Master Data Changes - S_P6B_12000054 - Directory of Incomplete Assets and S_P6B_12000058 – Directory of Unposted Assets*
Acquisitions of assets that do not have to be assigned to the assets are created in the fiscal year	The creation and display of new acquisitions of the assets are checked in samples	Report RAZUGA01 *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS - Tangible Assets -> Assets, Account -> Transactions - S_P6B_12000060 - Asset Acquisitions*
The retirement of assets in the fiscal year are not created fully in the system	The system checks if the retirement of assets are created fully	Report RAABGA01 *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS - Tangible Assets -> Assets, Accounts -> Transactions -> Asset Acquisitions*
Assets that do not exist are displayed	An ABC analysis is performed using the asset balance The actual stock of the assets of the highest value are checked	Data Browser tables ANEK and ANEP *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS - Tangible Assets -> Assets, Account -> Balance Sheet*

The fixed asset created in the subledger is not displayed fully in the subledger	The general ledger is regularly reconciled with the FI-AA subledger Differences are resolved and corrected	Report RAABST02 (and RAABST01) *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS - Tangible Assets -> Reconciliation/Accounting Reconciliation - S_P6B_12000053 - Reconciliation Analysis FI-AA (Batch)*
The fixed asset created in the subledger is not displayed fully in the subledger	The asset history sheet is compared regularly with the general ledger Differences are resolved and corrected	RAGITT01 *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS - Tangible Assets -> Reconciliation/Accounting Reconciliation - S_P6B_12000051 -> Asset History Sheet Reconciliation Analysis (Batch)*

Unit 5, Lesson 3: Period-End Closing in External Accounting

Goals	Risk
Master Data and Customizing	
Assets and debts are displayed fully and correctly in the reporting period The display corresponds to the minimum requirements of the accounting principles to be used	The accounts are assigned incorrectly to the balance sheet items (display) Accounts are assigned to one side only, or are not assigned
The accounts and the sequence of the items in the balance and the profit and loss statement are listed according to the required format The account totals correspond to the posted line items	The selection criteria and output type are missing or incomplete when the reports are executed The transaction figures for accounts within the financial statement items are listed fully, however, you cannot check these balances to ensure they are correct and current using the original postings from the report
Balance Confirmation	
All business transactions of the business partners are assigned fully, and created correctly and within an appropriate timeframe in the system Using the balance confirmation, the receivables and payables can be checked against their business partners to ensure they are correct	Business partner invoices and credit memos are not created or are overlooked Value adjustments were not performed for certain business partners (in particular, customers) as anticipated losses on receivables were not provided on time
Valuation of Open Items in Foreign Currencies	
Before the financial statement is created, the open receivables and payables posted in foreign currency in accordance with the valuation principles of the accounting principles (for example, German HGB) are valuated, and the results are displayed accordingly in the profit and loss statement	When the open items were valuated, the balance sheet key date exchange rates were not maintained, the incorrect valuation method was selected and/or the incorrect accounts were used for the display
Flat-rate Individual Value Adjustment	
During financial statement preparation, open customer items are valuated. Invalid receivables are corrected with a value adjustment	The rules for the devaluation are not created or the master data of the customers to be taken into account is not used for the devaluation The account determination for the receivables adjustment in the balance sheet or for the P&L expenses is not created or is not created correctly and this display is missing in the listing of the profit and loss statement

Transferring and Sorting Receivables and Payables	
Receivables and payables are sorted according to remaining term	The method for sorting is missing and/or the account determination for the method is incorrect
Accrual/Deferral Postings	
Expenses and revenue are assigned to the fiscal year to which they belong based on profitability Accrual/deferral postings are performed if the times of the service and the payment differ Accrued/deferred items are taken into account in the process	Accruals/deferrals that were performed in the program environment of the accrual engine are not reconciled with the results in the general ledfer accounting and are not displayed in the profit and loss statement The program for the periodic accrual was not executed in the intervals provided for this purpose
Balance Carryforward	
The balance carryforward was performed correctly and this ensures the consistency of the balance sheet figures	The P&L statement account type determines, for P&L accounts, the account for the profit/loss carried forward to which the result is transferred to within the year-end closing The assignment for some P&L accounts is not performed or is incorrect . After the balance carryforward, the balances carried forward are not checked
Technical Reconciliation between Transaction figures and Documents	
All business transactions are posted correctly and by period	Posting periods are not maintained properly and adversely affect a timely posting Technical differences adversely affect the consistency and the integrity of the accounting data Update terminations and interface data that is not processed correctly adversely affect the completeness of the processing

Unit 5, Lesson 3: Period-End Closing in External Accounting

Risk	Control	Test/Report
Master Data and Customizing		
The accounts are assigned incorrectly to the balance sheet items (display) Accounts are assigned to one side only or are not assigned	Check that the financial statement version is complete	Call transaction *OB58* or choose Tools -> Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> General Ledger Accounting -> Business Transactions -> Closing -> Document -> Define Financial Statement Versions In the structure maintenance, check - accounts assigned to one side only - accounts not assigned - incorrectly assigned accounts Report RFSKVZ00 G/L Account List (Assignment Line field)
The selection criteria and output type are missing or incomplete when the reports are executed The transaction figures for accounts within the financial statement items are listed fully, however, you cannot check these balances to ensure they are correct and current using the original postings from the report	Select the selection criteria for the company code(s) and the corresponding expenditure type Select the drilldown reporting for selective control of the line items and documents corresponding to the totals	Program RFBILA00 (SE38) Alternatively, choose SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Information System -> General Ledger Reports -> Balance Sheet/Profit and Loss Statement/Cash Flow -> General -> Actual/Actual Comparisons -> Balance Sheet/Profit and Loss Statement (*S_ALR_87012284)* Drilldown report: SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Information System -> General Ledger Reports -> Balance Sheet/Profit and Loss Statement/Cash Flow -> General -> Actual/Actual Comparisons -> Actual/Actual Comparison for Year (*S_ALR_87012249)*

Balance Confirmation		
Business partner invoices and credit memos are not created or are overlooked Value adjustments were not performed for certain business partners (in particular, customers) as anticipated losses on receivables were not provided on time	Check the language in the master record of the customers/vendors, the corresponding balance confirmation forms, the text elements for the forms and the address for the reply slip	Check master records: SAP Easy Access -> Accounting -> Financial Accounting -> Accounts Receivable (Accounts Payable) -> Master Records -> Display (FD03). Then choose, general Data -> Communication -> Language

Balance confirmation in Customizing: Tools -> Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> Accounts Receivable and Accounts Payable -> Business Transactions -> Closing -> Count -> Balance Confirmation Correspondence -> Make and Check Settings for Correspondence

1. Define correspondence forms ... -> input help: Financial Accounting -> Correspondence -> Form Set Balance Confirmation The form F130_CONFIRM_01 is proposed. Choose Window -> Main Window – Text Elements (text modules)

2. Check the address for the reply slips (the addresses are determined for each company code using an ID [AdrID])

3. Execute the balance confirmation *SAP Easy Access -> Accounting -> Financial Accounting -> Accounts Receivable -> Periodic Processing -> Closing -> Check/Count -> Balance Confirmation: Print -* Balance confirmation, reply, reconciliation list, cover sheet |

Valuation of Open Items in Foreign Currencies		
When the open items were valuated, the balance sheet key date exchange rates were not maintained, the incorrect valuation method was selected and/or the incorrect accounts were used for the display	Check the exchange rates, valuation methods and account determination for the foreign currency valuation Check the results of the valuation in the financial statement and in the open items	Exchange rates: SAP Easy Access -> Tools -> Customizing -> IMG -> SAP NetWeaver -> General Settings -> Currencies -> Enter Exchange Rates (authorization object: S_EXCHRATE) Valuation method: SAP Easy Access -> Tools → -> *Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> General Ledger Accounting -> Business Transactions -> Closing -> Valuate -> Foreign Currency Valuation -> Define Valuation Methods* (transaction OB59) Account determination: SAP Easy Access -> Tools -> Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> General Ledger Accounting -> Business Transactions -> Closing -> Valuate -> Foreign Currency Valuation -> Prepare Automatic Postings for Foreign Currency Valuation (transaction *OBA1)* Drilldown report: SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Information System -> General Ledger Reports -> Balance Sheet/Profit and Loss Statement/Cash Flow -> General -> Actual/Actual Comparisons -> Actual/Actual Comparison for Year (*S_ALR_87012249)* Check the valuation in the open item line: choose Environment -> Valuation -> Display Valuation, or display the field BSEG-BDIFF in the layout of the open item

Flat-rate Individual Value Adjustment		
The rules for the devaluation are not created or the master data of the customers to be taken into account is not used for the devaluation The account determination for the receivables adjustment in the balance sheet or for the P&L expenses is not created or is not created correctly and this display is missing in the listing of the profit and loss statement	Assign the customers to the valuation key Check the settings for the valuation key and the account determination for the FVA valuation Check the results of the valuation in the financial statement and in the open items	Check the valuation run(s): *SAP Easy Access -> Accounting -> Financial Accounting -> Accounts Receivable -> Periodic Processing -> Closing -> Valuate -> Further Valuations (program SAPF107V)* Overview of the valuation settings: Environment -> Configuration (valuation key [transaction OB_7], basis value calculation [transaction OB_8], account determination [transaction OBB0], interest rates [transaction OB42]. Check the valuation run: Edit (parameter, valuation run (log, valuation list). Check the transfer log flat-rate value and valuation in the open items (by choosing Environment)
Transferring and Sorting Receivables and Payables		
The sort method is missing and/or the account determination for the method is incorrect	Check the settings for the sort method and the account determination, and check the sorting results in the financial statement	Sort method: Tools -> Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> General Ledger Accounting -> Business Tranactions -> Closing -> Reclassify -> Transfer and Sort Receivables and Payables -> Define Sort Method and Adjustment Accts for Regrouping Receivables/Payables (Transaction OBBU) Account determination: Adjustment accounts (transaction OBBV)

Accrual/Deferral Postings		
Accruals that were performed in the program environment of the accrual engine are not reconciled with the results in the general ledger accounting and are not displayed in the profit and loss statement The program for the periodic accrual was not executed in the intervals provided for this purpose	Check the accrual engine settings Take an overview of the accrual objects Check the periodic accrual run Check the posted accruals with the information system Check possible corrections (reversal run, overview of accounting) Reconcile the accrual engine with the general ledger Check the results of the accruals in the financial statement	Check the settings for the manual accruals: *SAP Easy Access -> Tools -> Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> General Ledger Accounting -> Business Transactions -> Manual Accruals* *Basic Settings...* *Assign Company Codes Accounting Principles Define Accrual Types* *Open Fiscal Year for Accrual Postings* *Technical Settings (Accrual Objects and Accrual Object Categories)* *Accrual Calculation...* *Accrual Methods* *Accrual/Deferral Posting ...* Define Posting Control Number Ranges Account Determination Accrual objects: SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Periodic Processing -> Manual Accruals -> Edit Accrual Objects (transaction ACACTREE02) *Check the periodic accrual run (transaction ACACACT; Program ACAC_PERIODIC_POSTING)* *Check the posted accruals:* *Information System -> Display Posted Accruals* *Display Totals Values (transaction ACACPSITEMS)* *Display Line Items (transaction ACACPSDOCITEMS)* Display corrections: Reversal Run (transaction ACACREVERS)

		Accounting overview (transaction ACACTRANSFER)
		Reconcile the accrual engine with the general ledger: *SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Periodic Processing -> Closing -> Check/Count -> Manual Accruals: Reconciliation of Accrual Engine with General Ledger (transaction* ACACFIRECON)
		(Program ACAC_FI_RECONCILIATION)

Balance Carryforward		
The P&L statement account type determines, for P&L accounts, the account for the profit/loss carried forward to which the result is transferred to within the year-end closing: there is no assignment for some P&L statement accounts or the assignment is incorrect . After the balance carryforward, the balances carried forward are not checked	Check the P&L statement account type and the P&L carryforward account Check the master data of the P&L accounts and the assignment of the accounts to the P&L statement account type Execute the opening balance and list the G/L account balances to check the balances carried forward	Define the determination of the retained earnings account: *SAP Easy Access -> Tools -> Customizing -> IMG -> Execute Project -> SAP Reference IMG -> Financial Accounting -> General Ledger Accounting -> Business Transactions -> Closing -> Carry Forward -> Define Retained Earnings Account (transaction OB53)* Specify that the account determination for the carryforward account according to P&L statement account type should be performed differently for every chart of accounts used Specify the corresponding retained earnings account for every P&L statement account type (Master data of the P&L statement account in the chart of accounts, transaction FSP0) Report RFSKPL00 (Selection of chart of accounts with P&L statement account types) Report RFSABL00 (Display Changes to G/L Accounts) Data Browser (transaction SE16): T882 (ledger table): company code and ledger 00 (general ledger) The VTRHJ field indicates the latest fiscal year to which data has been carried forward Balance carryforward program: SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Periodic Processing -> Closing -> Carry Forward (SAPFGVTR) RFBILA00 report with **report type 4** (opening balance): *SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Information System -> General Ledger Reports -> Balance Sheet/Profit and Loss Statement/Cash Flow -> Actual/Actual Comparisons -> Balance Sheet/Profit and Loss Statement*

Technical Reconciliation between Transaction Figures and Documents		
Posting periods are not maintained properly and adversely affect a timely posting	The posting periods are maintained in an appropriate timeframe Only the current and the following month (and if necessary, special periods) are opened for posting; posting periods of the previous fiscal year are closed	Posting periods: periods for which posting is allowed: transaction OB52, or Data Browser (transaction SE16), T001B
Technical differences adversely affect the consistency and the integrity of the accounting data		Technical reconciliation:–SAP Easy Access -> Accounting -> Financial Accounting -> General Ledger -> Periodic Processing -> Closing -> Check/Count -> Reconciliation (SAPF190 – contains reconciliation documents/transaction figures master report SAPF070):
	Execute the reconciliation report	
Update terminations and interface data that is not processed correctly adversely affect the completeness of the processing		Report RFVBER00 (List of Update Terminations)
	Check update terminations	
	Check incorrect batch input sessions	Use transaction SM35 (Batch Input Session) to check for sessions that have not been completed

Unit 6, Lesson 1: Valuation Strategies for Warehouse Stock

Goals	Risk
Goods receipts are created only for valid purchase orders with the correct movement type	Goods receipts are created with the movement type "Goods Receipt without Purchase Order" or with movement types for stock transfers
The material stocks are maintained consistently	The stocks are inconsistent (for example, value-based stocks for stocks with zero quantities)
The stocks displayed are for the balance sheet key date	Stocks that do not exist are displayed
The material inventory is displayed correctly according to value	The stock valuation is incorrect because an incorrect moving average price is determined when estimated prices are used
The stocks are displayed fully in the general ledger	The settings defined in the system for the inventory are incorrect
The material inventory is displayed correctly according to value	Critical facts with regard to the inventory are not noticed
The stocks are displayed fully in the general ledger	The stocks are not displayed fully/correctly in the general ledger
The stocks are displayed correctly in the general ledger due to a correct account determination	The goods movements are not displayed correctly due to an incorrect account determination
The stocks are displayed correctly in the general ledger due to a correct account determination	Unauthorized changes are made to the settings to fix the account determination
The stocks are displayed according to the valid accounting principles	There are no active accrual/deferral postings performed at year-end closing for incoming invoices for which a goods receipt has not been performed
The stocks are displayed according to the valid accounting principles	The reserve for outstanding vendor invoices is not posted at year-end closing for goods receipts for which an invoice receipt has not yet been performed
Authorized valuation of the warehouse stock (current assets)	Unauthorized valuations when the lowest value principle is used
The relevant management data is accessed according to requirements	There are too many authorizations in the area of the material inventory, and this is not in line with the segregation of duties or the principle of dual control

Unit 6, Lesson 1: Valuation Strategies for Warehouse Stock

Risk	Control	Test/Report
Goods receipts are created with the movement type "Goods Receipt without Purchase Order" or with movement types for stock transfers	Check the created goods receipts for critical movement types	Transaction MB51 for movement type 501or 561 *Business Audit – Individual Financial Statements -> Balance Sheet – Assets -> AIS – Material Inventories -> Goods Movements and Documents - MB51 – Material Document List*
The stocks are inconsistent (for example, value-based stocks for stocks with zero quantities)	The stocks are automatically checked for consistency	Report RM07KO01 *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - MB5K - Stock Consistency Check*
Stocks that do not exist are displayed	An ABC analysis is performed using the stocks	Select the stocks with the highest values in the table MBEW (or check the stock list with data analysis software) *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - MB5K - Stock Consistency Check*
The stock valuation is incorrect because an incorrect moving average price is determined when estimated prices are used	The variances for the moving average prices are analyzed	AIS – Audit Information System -> Business Audit – Individual Financial Statements -> Balance Sheet – Assets -> AIS – Material Inventories -> Ranking Lists/Key Figures - CKMTOPPRICEDIF – Material with Highest Difference in Moving Average Price
The settings defined in the system for the inventory are incorrect	The settings for the inventory are correct	Customizing: transaction, Customizing consumption sequence procedures. Transaction SPRO -> SAP Reference IMG -> Materials Management

Critical facts with regard to the inventory are not noticed	The inventory differences are checked	Transaction MI20 *Business Audit – Individual Financial Statements -> Balance Sheet – Assets -> AIS – Material Inventories -> Physical Inventory Physical Inventory Without Bin-Specific Inventory Management - MI20 – Inventory Differences*
The stocks are not displayed fully/correctly in the general ledger	An automatic reconciliation report is run for the materials management stocks for the general ledger	Report RM07MBST *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - MB5L - List of Stock Values: Balances*
The goods movements are not displayed correctly due to an incorrect account determination	A consistency check is performed for the account determination	Report RM07C030
Unauthorized changes are made to the settings to fix the account determination	Changes to the settings for the account determination are checked	Change history of the tables to fix the account determination, RSTBHIST for T030* (a prerequisite is that the table logging is activated by means of the parameter rec/client
There are no active accrual/deferral postings performed at year-end closing for incoming invoices for which a goods receipt has not been performed	The goods receipt/invoice receipts account is checked for correct handling	Transactionen F.10 and FS10N *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - MB5L - List of Stock Values: Balances*

The reserve for outstanding vendor invoices is not posted at year-end closing for goods receipts for which an invoice receipt has not yet been performed	The goods receipt/invoice receipts account is checked for correct handling	Transaction F.10 and FS10N *Business Audit - Individual Financial Statements -> Balance Sheet - Assets -> AIS – Material Inventories -> Consistency Checks - S_P6B_12000135 – List of Goods Receipt/Invoice Receipt Balances*
Unauthorized valuations when the lowest value principle is used	Only valid/authorized prices are taken into account when the lowest value principle is used	Report RMNIWE00 (Transaction MRN0), and also reports RMNIWE80 and RMNIWE90
There are too many authorizations in the area of the material inventory, and this is not in line with the segregation of duties or the principle of dual control	The relavant authorizations are assigned according to requirement - Creation and maintenance of material master records - Posting inventory differences - Posting goods movements ….	Transaction SUIM *AIS – Audit Information System -> System Audit -> AIS – System Audit - Users and Authorizations*

Unit 6, Lesson 2: Valuation with Actual Costing and Transfer Prices

Goals	Risk
Comparable valuation for the warehouse stock valuation in all plants	Not all plants valuate the stock based on actual costing As a result, different procedures are used for the valuation determination in the various plants
The actual costs of goods manufactured have to be determined correctly so that the warehouse stock valuation corresponds to the accounting principles of particular countries	The actual costs of goods manufactured are determined incorrectly
The material ledger is created correctly and according to its specific purpose so that the entire calculations for the actual costs of goods manufactured are performed correctly, smoothly and efficiently, and the variances can be determined accordingly and updated	The main settings in the material ledger are incorrect
The cleared price differences are displayed separately on separate accounts	The account determination for the prices differences is created incorrectly
Realistic standard prices and standard costs should be used in the system	The actual costs of goods manufactured vary significantly from the standard price
The determination of standard costs and actual costs of goods manufactured is performed in the same way in the group The cost structures and cost components are determined in the same way	There is no uniform specification in the group for determining the actual costs of goods manufactured; the definition is performed differently in the plants or subsidiaries

Unit 6, Lesson 2: Valuation with Actual Costing and Transfer Prices

Risk	Control	Test/Report
Not all plants valuate the stock based on actual costing As a result, different procedures are used for the valuation determination in the various plants	The material ledger and the actual costing is active for all plants	IMG -> Controlling -> Product Cost Controlling -> Actual Costing/Material Ledger -> Actual Costing -> Activate Actual Costing
The actual costs of goods manufactured are determined incorrectly	The actual prices for the activity types are ignored	Controlling -> Cost Center Accounting -> Information System -> Reports for Cost Center Accounting -> Prices: Check if the actual prices were determined IMG -> Controlling -> Product Cost Controlling -> Actual Costing/Material Ledger -> Actual Costing -> Activate Actual Costing: Check the activity update
The main settings in the material ledger are incorrect	Check the settings in the material ledger and the actual costing	Accounting -> Controlling -> Product Cost Controlling -> Actual Costing/Material Ledfer -> Environment -> Check Customizing Settings
The account determination for the prices differences is created incorrectly	Check the account determination for the actual costing transactions	IMG -> Materials Management -> Valuation and Account Assignment -> Account Determination -> Account Determination Without Wizard -> Configure Automatic Postings Cancel the dialog box and choose Account Assignment
The actual costs of goods manufactured vary significantly from the standard price	Compare the periodic unit prices with the standard price	Accounting -> Controlling -> Product Cost Controlling -> Actual Costing/Material Ledger -> Information System -> Object List -> Prices and Inventory Values
There is no uniform specification in the group for determining the actual costs of goods manufactured; the definition is performed differently in the plants or subsidiaries	Customizing for the determination of the costs of goods manufactured is set centrally in the group The actual costing is active in all plants and all plants use the same settings	IMG -> Controlling -> General Controlling -> Multiple Valuation Approaches/Transfer Prices -> Basic Settings -> Check Material Ledger Settings → Activate the valuation area for the material ledger → Assign material ledger types to a valuation area

Appendix, Lesson 1: Sales Order-Related Production (Optional)

Goals	Risk
Master Data and Customizing	
Controlling is satisfactory for sales orders that trigger activity output processes	The sales order item is not a cost object
The valuated sales order stock is used to post consumptions correctly and within an appropriate timeframe and to display stocks correctly	The sales order item does not use a valuated sales order stock
The valuation of the sales order stock is authorized and is in line with the requirements of the specific country or the accounting principles	The valuation of the sales order stock is incorrect
Execution/Documents	
Sales orders are created by authorized users only	The sales order is created by unauthorized employees
Sales orders contain correct selling prices The incoming orders are valuated and displayed correctly	The price determination of the sales order is incorrect
The cost of goods manufactured is determined for the activity output processes for sales orders These are generally considered as price floors	A preliminary cost estimate is not performed for the sales order
Costs are posted according to cause	The production costs are posted to the sales order
Costs are posted according to cause	Special direct cost of the Sales and Distribution are posted to the production order
The costs of the sale are posted according to cause and within an appropriate timeframe	The sales order is not debited when deliveries are made to customers
Results/Evaluations	
The sales orders are processed, delivered and completed within an appropriate timeframe	Orders are not provided and completed in an appropriate timeframe
Stocks based on value and quantity are reconciled between Logistics and Accounting	The stock displays in the sales order stock is not reconciled between Logistics and Controlling, and different quantities or values are displayed
Sales order stocks are displayed in different accounts in FI	The account determination for sales order stocks is not controlled according to requirement

Appendix, Lesson 1: Sales Order-Related Production (Optional)

Risk	Control	Test/Report
Master Data and Customizing		
The sales order item is not a cost object	Check the IMG to determine whether the account assignment category E has been defined for the item category of the sales order Check the sales order item to determine whether there is an entry for the settlement rule in the account assignment screen	*MG -> Control of Sales-Order-Related Production/Product Cost by Sales Order -> Check Control of Requirements Type Determination → Check Requirements Classes* *VA03 -> Sales Order Item -> Account Assignment: Check the settlement rule entered*
The sales order item does not use a valuated sales order stock	Check the IMG to determine whether the account assignment category E, or another category that allows a sales order stock, has been defined for the item category of the sales order	*IMG -> Control of Sales-Order-Related Production/Product Cost by Sales Order -> Check Control of Requirements Type Determination → Check Requirements Classes* *Check Account Assignment Categories*
The valuation of the sales order stock is incorrect	Check the IMG to determine whether a requirement class that ensures a correct valuation control of the sales order stock was found for the item category of the sales order	*IMG -> Control of Sales-Order-Related Production/Product Cost by Sales Order -> Check Control of Requirements Type Determination → Check Requirements Classes: Check the set valuation*
Execution/Documents		
The sales order is created by unauthorized employees	Check who created the sales order and the authorizations of the user	*VA03, Check who created the sales order* *SU01 Check the authorizations of the user* *SE16, USOBT* *RSUSR002*
The price determination of the sales order is incorrect	Check the price determination in the sales oder item List all sales order items with the same material and check the sales order items for significant prices variances	*VA03 → Sales Order Item → Conditions* *Information System Controlling -> Object Lists*
A preliminary cost estimate is not performed for the sales order	Check the preliminary cost estimate in the sales order	*VA03 → Sales Order Item → Display Cost Estimate*

The production costs are posted to the sales order	Analyze the posted costs in the production order report	*Cost Object Controlling -> Product Cost by Sales Order -> Detailed Reports -> For Sales Order with Assigned Orders: Call the production order report*
Special direct cost of the Sales are posted to the production order	Analyze the posted costs in the sales order report	*Cost Object Controlling -> Product Cost by Sales Order -> Detailed Reports -> For Sales Order with Assigned Orders: Call the sales order item report*
The sales order is not debited when deliveries are made to customers	Analyze the posted costs in the sales order report	*Cost Object Controlling -> Product Cost by Sales Order -> Detailed Reports -> For Sales Order with Assigned Orders: Call the sales order item report: The cost of sales have to be displayed*
Results/Evaluations		
Orders are not provided and completed in an appropriate timeframe	Display the list of backorders	*Logistics -> Sales and Distribution -> Information System -> Orders -> Display Backorders*
The stock displays in the sales order stock in Logistics and Controlling do not correspond, and different quantities or values are displayed	Compare the reports for the evaluated special stock in Logistics and Controlling	*Cost Object Controlling -> Product Cost by Sales Order -> Detailed Reports -> For Sales Order with Assigned Orders: Call the sales order item report and display the quantities and values of the funds commitments* *Logistics -> Materials Management -> Evaluations -> Evaluated Special Stock: Execute the report and select the sales order stock E*
The stock displays in the sales order stock in Logistics and Controlling do not correspond, and different quantities or values are displayed	Compare the reports for the evaluated special stock in Logistics and Controlling	*Cost Object Controlling -> Product Cost by Sales Order -> Detailed Reports -> For Sales Order with Assigned Orders: Call the sales order item report and display the quantities and values of the funds commitments* *Logistics -> Materials Management -> Evaluations -> Evaluated Special Stock: Execute the report and select the sales order stock E*
The account determination for sales order stocks is not controlled according to requirement	Check the account determination for sales order stocks	*MM03: Display Material Master: Accounting view: Check the entry in the field Valuation Class for Sales Order Stock* *IMG -> Materials Management -> Valuation and Account Assignment -> Account Determination -> Account Determination Without Wizard -> Configure Automatic Postings (transactions GBB and BSX) (transaction code: OBYC)*

Appendix, Lesson 2: Period-End Closing in Managerial Accounting for Sales-Order-Related Production or Service (Optional)

Goals	Risk
Master Data and Customizing	
Overhead costs are allocated to cost objects according to their cause	Due to the use of unusually high overhead, the production costs or the variances on the cost objects are distorted This can affect the valuation approaches of financial statements
The variances of the cost objects are listed correctly and according to their cause	The use of period-specific prices for actual postings allocates the variances of the cost centers to the cost objects As a result, the variances of the production can be increased or distorted A list of the cost objects according to the size of the variances no longer highlights the critical orders
Sales orders are "restricted" at the end of the period. This means that revenue, cost of sales, stocks and reserves are determined to the correct period	Revenue, cost of sales, stocks and reserves are not determined correctly, or do not conform to the regulations of the specific country or the accounting principles
Sales orders are "restricted" at the end of the period. This means that revenue, cost of sales, stocks and reserves are determined to the correct period	For the stocks, parts of the costs are handled as "cannot be capitalized"
The revenue, cost of sales, stocks and reserves are posted to the correct accounts	The stocks and reserves are settled to incorrect accounts of the financial accounting
Execution/Documents	
The revenue, cost of sales, stocks and reserves are calculated and saved to the correct period	The values for the stocks and reserves are not saved correctly and are therefore missing in global reports and analyses
The revenue, cost of sales, stocks and reserves are settled to the financial accounting, profitability analysis and profit center accounting to the correct period	The revenue, cost of sales, stocks and reserves are not settled or not settled correctly
Results/Evaluation	
Sales orders are "restricted" at the end of the period. This means that revenue, cost of sales, stocks and reserves are determined to the correct period	Sales orders that have already been processed logistically and that are not expected for further revenue or follow-up costs create stocks or reserves nevertheless
Sales orders are processed and completed in an appropriate timeframe	Orders are in arrears

Appendix, Lesson 2: Period-End Closing in Managerial Accounting for Sales-Order-Related Production or Service (Optional)

Risk	Control	Test/Report
Master Data and Customizing		
Due to the use of unusually high overhead, the production costs or the variances on the cost objects are distorted This can affect the valuation approaches of financial statements	The overhead rates have to be adequate and the reasons for the value of the rates have to be clear Ideally, they are allocated according to their cause Which overhead structure is used? What do the percentages depend on? What are the total percentages? What is overhead applied to?	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Basic Settings for Product Cost by Sales Order -> Overhead -> Define Costing Sheets*
The use of period-specific prices for actual postings allocates the variances of the cost centers to the cost objects As a result, the variances of the production can be increased or distorted A list of the cost objects according to the size of the variances no longer highlights the critical orders	Check the valuation variant for the used prices of the activity types - Analyze the costing variant, in particular the valuation variant - Call the order report and check the activity price	*IMG -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Preliminary Costing and Order BOM Costing -> Product Costing for Sales Order Items/Order BOMs -> Costing Variants for Product Costing (OKY9)* *Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Information System -> Reports for Product Cost by Sales Order -> Detailed Reports -> For Sales Orders with Assigned Orders: Call the report for the production order*
Revenue, cost of sales, stocks and reserves are not determined correctly, or do not conform to the regulations of the specific country or the accounting principles	Check the settings for the automatic calculation of the revenue, the cost of sales, the stocks and the reserves and double-check the settings in samples - Valuation method	*IGM -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Period-End Closing ->Results Analysis -> Define Valuation Methods for Results Analysis (OKG3)*

For the stocks, parts of the costs are handled as "cannot be capitalized"	Check the settings for the automatic calculation of the revenue, the cost of sales, the stocks and the reserves and double-check the settings at random - Check the results analysis in the assignment table: How are the stocks categorized and handled as a result?	*IGM -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Period-End Closing ->Results Analysis -> Define Assignment for Results Analysis (OKG5)*
The stocks and reserves are settled to incorrect accounts of the financial accounting	The account determination for posting the accrual values is set correctly - Check the posting rule table	*IGM -> Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Period-End Closing ->Results Analysis -> Define Posting Rules for Settlement to Financial Accounting*
Execution/Documents		
The values for the stocks and reserves are not saved correctly and are therefore missing in global reports and analyses	Check the results of the results analysis in the reporting *- Call the reports for the cost objects* *- Summarize the cost objects and check the totals*	*Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Information System -> Reports for Product Cost by Sales Order -> Detailed Reports -> For Sales Orders with Assigned Orders: Call the report for the sales order* *Switch to the Accrual layout*
The revenue, cost of sales, stocks and reserves are not settled or not settled correctly	The revenue, cost of sales, balances and stocks have to be settled properly to the financial accounting, profitability analysis and profit center accounting - Check the settlement documents Check the accounting documents from here	*Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Period-End Closing -> Single Functions -> Settlement* *Previous Settlement -> Environment -> Accounting Documents*

Results/Evaluation		
Sales orders that have already been processed logistically and that are not expected for further revenue or follow-up costs create stocks or reserves nevertheless	Select the order according to status and check if old orders do not yet have the status "Technically Completed" - Select the order according to status - Analyze the old structure of the selected orders and examine why the old orders are not yet completed	*Controlling -> Product Cost Controlling -> Cost Object Controlling -> Product Cost by Sales Order -> Information System -> Reports for Product Cost by Sales Order -> Object List -> Sales Order Selection* *Switch to the Accrual layout* *Display the date and sort according to date*
Orders are in arrears	List the sales orders in arrears and check the reasons	*AIS -> Business Audit – Individual Financial Statements -> P&L -> AIS - Sales Revenue -> Sales Documents -> Display Backorders*