FINANCIAL INFORMATION SYSTEM

FIS Standard Curriculum: Basic Controlling Reporting
Course Objectives

This course will help you:

• Understand the purpose and components of Controlling

• Distinguish the features and functionalities of common Controlling reports

• Access and generate common Controlling reports

• Determine which department/project incurred an activity
Course Map

• Overview of Controlling (CO)
• Purpose of Controlling Reporting:
  o Three Key Questions to be Answered
• Controlling Reports used to Answer Key Questions
  o Cost Center (CC) Funding
    ✓ CC Funding by Allocation
    ✓ CC Funding by User
  o Cost Center w/o IO: Plan & Actuals
  o Cost Center with IO: Plan & Actuals
  o Cost Centers: Actual Line Items
• Report Features
Overview of Controlling
FIS Components

On what were the $ spent?

Which department or project spent the $?

What is the source of $?

FIS

FI
FINANCIAL ACCOUNTING

CO
CONTROLLING

CC
Cost Center

IO
Internal Order

CE
Cost Element
(numeric code)

FM
FUNDS MANAGEMENT

BA
Business Area

General Ledger
Chart of Accounts
(numeric code)

A/R
Accounts Receivable

A/P
Accounts Payable

FC
Funds Center

Fund

CI
Commitment Item
(alphabetic code)
Overview of Controlling (CO)

Controlling enables you to report on planned spending, and compare it to actual revenue and expense postings for a specific department, program or project at the general ledger level of detail.

It is similar to FM, but with an important difference – no spending control (i.e., Funds Availability Checking).

The purpose of Controlling is to answer the question:

Which department/project incurred the activity?
Controlling – Account Codes

There are two main account codes used in CO:

- **Cost Centers (CC)**
- **Internal Orders (IO)**

<table>
<thead>
<tr>
<th>Brief description</th>
<th>Cost Center</th>
<th>Internal Order</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>five digit number</strong> starting</td>
<td>• May represent an organizational unit or program that initiated a financial transaction</td>
<td></td>
</tr>
<tr>
<td>with a 1 or 2 (departmental) or</td>
<td>• Represents the organizational unit or program that initiated a financial transaction</td>
<td></td>
</tr>
<tr>
<td>six digit number starting with</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a 2 (Principal Investigator)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Periodic Reporting</strong></td>
<td>• Fiscal year based (May 1 thru April 30)</td>
<td>• Non-Fiscal year based (any start or end date, annual or &quot;life to date&quot;)</td>
</tr>
<tr>
<td><strong>Hierarchy</strong></td>
<td>• grouped to reflect the organizational structure at U of T</td>
<td>• no hierarchy of its own, is linked to an organizational unit through its settlement to a Cost Center</td>
</tr>
<tr>
<td><strong>Planning</strong></td>
<td>• fiscal year basis</td>
<td>• fiscal year basis or overall</td>
</tr>
</tbody>
</table>

**Note:** Cost Centers are structured in a hierarchy of Nodes and Groups that are similar to the department’s Funds Center hierarchy (FM).
Reflecting the Organizational Structure: Cost Centers

To facilitate planning and reporting, Cost Centers are grouped using CC Nodes and CC Groups.

CC Node:

- reflect the *organizational structure* at U of T (similar to FM hierarchy)

CC Group:

- assigned to each CC Node, and allows an organizational unit to arrange its Cost Centers to *meet departmental planning* and *reporting requirements*

The *Cost Center hierarchy* is organized according to *reporting* and *planning requirements* of individual units.
Reflecting the Organizational Structure: Cost Centers (cont’d)

Example
Cost Center Hierarchy (Academic)
**Cost Elements (CE)**

A **Cost Element (CE)** is a numeric code representing the G/L number within Controlling.

**Characteristics of a CE:**

- same account numbers as G/L numbers (six digit number)
- exists for *revenue* and *expense* items
- grouped into **Cost Element Groups** similar to the CI hierarchy
- enables *planning* at the **Cost Element level** so planned and actual expenses can be compared
Controlling Reporting
Purpose of Controlling Reporting

Controlling Reports answer the following questions:

- Which budget (FC or FC/Fund) was the financial transaction posted to?

- How does the plan compare to actual financial activity?

- What financial transactions have been recorded against the Cost Center / Internal Order?
Common Controlling Reports Used to Answer Key Questions

<table>
<thead>
<tr>
<th>To which budget (FC or FC/Fund) was the financial transaction posted?</th>
<th>How does the plan compare to the actual financial activity?</th>
<th>What financial transactions have been recorded against the CC / IO?</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZF06 - CC Funding</td>
<td>ZSO3 - CC w/o IO: Plans &amp; Actuals</td>
<td>KSB1 - CC: Actual Line Items</td>
</tr>
<tr>
<td>ZF07 - CC Funding by Allocation</td>
<td>ZSO1 - CC with IO: Plans &amp; Actuals</td>
<td>KOB1 - IO: Actual Line Items</td>
</tr>
<tr>
<td>ZF08 - CC Funding by User</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Cost Center Funding Report

Used to:
  • view all postings to Cost Centers or Internal Orders by Cost Element and FM account

Provides:
  • subtotals by Cost Element or FM account

Can be run:
  • for a single or a range of periods within a fiscal year
  • for one or more:
    • Cost Centers
    • Internal Orders
    • Cost Elements
    • Funds Centers
  • by exception (i.e., can omit individual or a range of accounts)
Select the **Cost Element Sub Totals** checkbox to subtotal by Cost Element.

Enter **Fiscal Year** and **Period** range

**Note:** If running report for one period, enter the same period in the “From” and “To” fields.
(e.g., From Period = 3, To Period = 3).

It is **required** to enter Cost Center or Internal Order

Enter **Cost Element(s)** and/or **Fund Center** to expand or narrow report output.
Cost Center Funding Report

Output Screen:

Subtotals will appear here if “Cost Element Sub Totals” checkbox was selected in previous screen.

subtotal by FM account

double click on any document line to drill down to the Document Overview
Cost Center Funding by Allocation Report

Used to:
- organize all postings to Cost Centers or Internal Orders by Allocation (a.k.a., Assignment)

Provides:
- subtotals by Allocation/Assignment

Can be run:
- using the same criteria as Cost Center Funding Report, with the addition of:
  - a single allocation
  - a range of allocations
  - multiple allocations

Notes:
- Allocation/Assignment field is case and space sensitive, and is only useful if meaningful text or codes are used
- All other features and report layouts are similar to the Cost Center Funding report with the exception of subtotaling by Allocation
Cost Center Funding by Allocation Report (cont’d)

**SAP Menu Path:** Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center Funding by Allocation

**Transaction Code:** ZF07

**Cost Center Funding By Allocation Report**

- **Controlling Area:** UOFT
- **Fiscal Year:**
- **From Period:**
- **To Period:**

**Enter fiscal year and period range**

- **Cost Center**
- **Internal Order Number**
- **Cost Element**
- **CF Center**
- **Allocation**

**Enter Allocation/Assignment criteria in this field. You can enter:**
- single allocation
- range of allocations OR
- multiple allocations
Cost Center Funding by Allocation Report (cont’d)

Output Screen:

### Cost Center Funding By Allocation Report

<table>
<thead>
<tr>
<th>CF CTR</th>
<th>Fund</th>
<th>Cost Center Element</th>
<th>Actual Amount</th>
<th>Doc ID</th>
<th>Post</th>
<th>Line Item Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>100818</td>
<td>11040</td>
<td>835060</td>
<td>63.56</td>
<td>2100000100</td>
<td>12.09.2019</td>
<td>PCFISTRAIN0908</td>
</tr>
</tbody>
</table>

**Total: McKay Survey**

63.56

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**Subtotaled by Allocation**

**University of Toronto**

Cost Center User Report

Fiscal Period: 2010 / 001 to 012

Controlling Area: UOFT

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**double click anywhere on document line to drilldown to Document Overview**
Cost Center User Report

Used to:
• organize all postings to Cost Centers or Internal Orders by the AMS User ID of the individual who processed the transaction

Provides:
• subtotals by Fund Center or Fund Center/Fund

Can be run:
• using the same criteria as the Cost Center Funding Report, with the addition of:
  o single, range or multiple User IDs

Note:
• All other features and report layouts are similar to the Cost Center Funding report with the addition of the User ID column
Cost Center User Report (cont’d)

**SAP Menu Path:** Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → Cost Center User

**Transaction Code:** ZF08

**Same selection criteria as the Cost Center Funding Report**

Enter fiscal year and period range

Enter user criteria in these fields.

You can enter:
- a single User ID
- range of User IDs, and/or
- multiple Users IDs
Cost Center User Report (cont’d)

Output Screen:

Subtotals by FC or FC/F combo

double click on a document line to drilldown to Document Overview
Questions Answered by Common Controlling Reports

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Which budget (FC or FC/Fund) was the financial transaction posted to?</td>
<td>✔️</td>
</tr>
<tr>
<td>How does the plan compare to the actual financial activity recorded on</td>
<td>✔️</td>
</tr>
<tr>
<td>a summary and detailed level?</td>
<td></td>
</tr>
<tr>
<td>What financial transactions have been recorded against the CC / IO?</td>
<td>✔️</td>
</tr>
</tbody>
</table>
Cost Center Without Internal Orders: Plan & Actuals Report

Used to:
- compare **Cost Center plans** to **actual revenues** and **expenses** (both summary and detailed view)

Provides:
- summary totals by Cost Element and Cost Center
- variance between plan and actuals in absolute value and as a percentage

Can be run:
- for **single** or **range of periods**
- by **Cost Center Group** or **Node**
- for **single, range** or **multiple CCs**
- for specific plan versions (i.e., “0” = Current plan or “1” = Original plan)

Enables:
- Excel view using Office Integration
Cost Center Without Internal Orders: Plan & Actuals Report (cont’d)

**SAP Menu Path:** Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → UofT: CC w/o IO: Plan & Actuals

**Transaction Code:** ZSO3

- “0” = Current Plan (default)
- “1” = Original plan

Expand or narrow desired output by selecting:
- CC Groups
- CC values
- range of CCs
- multiple CCs and/or Cost Elements

Enter fiscal year and period range.
Cost Center Without Internal Orders: Plan & Actuals Report (cont’d)

Output Screen:

- Default view is Plan / Act / Variance by Cost Element & Cost Center.
- Double click on any Cost Element item to drill down to the detailed line item reports.
- Expand or collapse each group of Cost Elements.
- Select columns and sort data ascending or descending.
- Data can be viewed in Excel via SAP Office Integration.
- Select to display alternate view of Summary Totals by Cost Element for the entire range of Cost Centers selected.

Troubleshooting Excel with AMS/SAP

Double click on any Cost Element item to drill down to the detailed line item reports.
Cost Center With Internal Orders: Plan & Actuals Report

Used to:
  • compare CO Plan and Actual revenues and expenses in a summary or detailed view

Provides:
  • summary totals by Cost Element, Cost Center and Internal Order
  • variance between plan and actuals in absolute value and as a percentage

Can be run by:
  • single or range of periods
  • Cost Center Group or Node
  • single, range or multiple CCs
  • Cost Element Group
  • single Internal Order
  • Order Group
  • for specific plan versions (i.e., “0” = current plan, “1” = original plan)

Notes:
  • If the Selection Criteria is not correctly defined, all UofT Cost Centers or Internal Orders will be included in the report
    o To avoid this, enter an Internal Order (or Internal Order Group) as well as the corresponding Cost Center (or Cost Center Group).
Cost Center With Internal Orders: Plan & Actuals Report (cont’d)

SAP Menu Path: Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Cost Center Accounting (UofT) → UofT: CC with IO: Plan & Actuals

Transaction Code: ZSO1

Identical to the Cost Center w/o Internal Orders: Plans & Actuals Report

MUST specify: CC Group or CC value(s)

AND

Order Group or Order value(s)
Cost Center With Internal Orders: Plan & Actuals Report (cont’d)

Output Screen:

- Double click any Cost Element item to drill down to detailed line item reports.
- Data can be viewed in Excel via SAP Office Integration.
- Provides plan/actual costs and variance data for Cost Center.
- Provides plan/actuals and variance data for Internal Orders.

Troubleshooting Excel with AMS/SAP
### Questions Answered by Common Controlling Reports

<table>
<thead>
<tr>
<th>Question</th>
<th>ZF06 - CC Funding</th>
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<th>ZSO1 - CC with IO: Plans &amp; Actuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Which budget (FC or FC/Fund) was the financial transaction posted to?</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
<tr>
<td>How does the plan compare to the actual financial activity recorded?</td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>What financial transactions have been recorded against the CC / IO?</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Cost Centers: Actual Line Items

Used to:
• show all **actual** transaction line items posted to a Cost Center

Provides:
• a **detailed list** of line items sorted by Fund Centers

Can be run:
• for **single**, **range** or **multiple** Cost Centers
• for **Cost Center Groups** or **Nodes**
• for a **single**, **range** or **multiple** Cost Elements
• by Cost Element Group
• for multiple fiscal years
Cost Centers: Actual Line Items (cont’d)

**SAP Menu Path:** Accounting → Controlling → Cost Center Accounting → Information System → Reports for Cost Center Accounting → Line Items → Cost Centers: Actual Line Items

**Transaction Code:** KSB1

Expand or narrow output by:
- **Cost Center/CC Group**
- **Cost Element/Cost Element Group**

Generate report output for **single posting date** or over multiple years

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**Internal Order** version of this line item report:

**SAP Menu Path:** Accounting → Controlling → Internal Order → Information Systems → Reports for Internal Orders → Line Items → Orders: Actual Line Items

**Transaction Code:** KOB1
Cost Centers: Actual Line Items (cont’d)

Output Screen:

- Double click anywhere on a line item to drilldown to Document Overview
- Sort, Filter or Subtotal data
- Download output to Excel

Resources:
- **Reference Guide:** Line Item Functionality
- **Simulation:** How to Create Custom Line Item Reports
## Questions Answered by Common Controlling Reports

<table>
<thead>
<tr>
<th>Questions</th>
<th>ZF06 - CC Funding</th>
<th>ZSO3 - CC w/o IO: Plans &amp; Actuals</th>
<th>KSB1 - CC: Actual Line Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Which budget (FC or FC/Fund) was the financial transaction posted to?</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>How does the plan compare to the actual financial activity recorded?</td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>What financial transactions have been recorded against the CC / IO?</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
</tbody>
</table>

- **ZF06 - CC Funding**
  - ZF07 - CC Funding by Allocation
  - ZF08 - CC Funding by User

- **ZSO3 - CC w/o IO: Plans & Actuals**
  - ZSO1 - CC with IO: Plans & Actuals

- **KSB1 - CC: Actual Line Items**
  - KOB1 - IO: Actual Line Items
Course Objectives

Review:

• Understand the purpose and components of Controlling
• Distinguish the features and functionalities of common Controlling reports
• Access and generate common Controlling reports
• Determine which department/project incurred an activity
Web Documentation

- Reference Guides
- Knowledge Centre
  - Troubleshooting Excel with SAP/AMS
- Financial Forms
- Policy & Documentation
NEED HELP?

https://easi.its.utoronto.ca/ams-help-form/

Help is a facility for all AMS subsystems:

- Use the WEB form found at the above address
- Select the appropriate AMS module (e.g., FIS: FAST Team)
- Complete all the information required on the form
- Click on the Send it! button

Mail box is monitored Monday to Friday 9:00 a.m. - 5:00 p.m.
## FAST Team Contacts

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager</td>
<td>Chris Dimitriadis</td>
<td>946-3153</td>
<td><a href="mailto:chris.dimitriadis@utoronto.ca">chris.dimitriadis@utoronto.ca</a></td>
</tr>
<tr>
<td>Senior Business Analyst</td>
<td>Nusrath Mohiuddin</td>
<td>978-4042</td>
<td><a href="mailto:nusrath.mohiuddin@utoronto.ca">nusrath.mohiuddin@utoronto.ca</a></td>
</tr>
<tr>
<td>Business Analyst</td>
<td>Tasleem Hudani</td>
<td>946-3291</td>
<td><a href="mailto:tas.hudani@utoronto.ca">tas.hudani@utoronto.ca</a></td>
</tr>
<tr>
<td>Business Analyst</td>
<td>Wah-Ming Wong</td>
<td>978-1151</td>
<td><a href="mailto:wahming.wong@utoronto.ca">wahming.wong@utoronto.ca</a></td>
</tr>
<tr>
<td>Senior Business Analyst (Training)</td>
<td>Rames Paramsothy</td>
<td>978-4675</td>
<td><a href="mailto:rames.paramsothy@utoronto.ca">rames.paramsothy@utoronto.ca</a></td>
</tr>
</tbody>
</table>

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**FIS Standard Curriculum Evaluation:**

http://finance.utoronto.ca/fast/fis-training/course-evaluation-fis-training/

**FAST website:**

http://finance.utoronto.ca/fast/