Display a Cost Element Group (KAH3)
Via User Menu: Financials → Financial Master Data → Cost Element Group

Overview of transaction:
- Cost Element is another name for the six-digit G/L Account used to identify the types of amounts on the General Ledger and financial statements, such as revenue and expense.
- Cost element groups determine which G/L Account postings are included and how the amounts are grouped and subtotaled on reports. Examples include Undergraduate Tuition revenue or Supplies & Materials expense.

From the Display Cost Element Group screen:

1. Enter one of the values below in Cost element group field (groups below are specifically for Sponsored Project reports):

<table>
<thead>
<tr>
<th>Cost Element Group</th>
<th>Description</th>
</tr>
</thead>
</table>
| SREVEXP            | A group containing both revenue and expense cost elements for Projects:  
- Recommended for Projects with Awards / Plan loaded (generally for projects that may begin with 30x – 38x except for 36x AND 20x – 28x except for 26x AND A0x – A8x except for A6x) to compare the Award / Plan amount to the ITD Expenses and view the balance of a project / WBS Element, as well as to track the revenue posted when Sponsor invoices are generated against the ITD expenses being incurred.  
- Recommended for Projects without Awards / Plan loaded (generally for projects that may begin with 26x, 29x, 36x, 39x, A6x and A9x, with some 24x, 28x, 34x, 38x, A4x, or A8x as exceptions) to compare revenue to expense for the balance on a report.  
- The group of SPAWEXP and SREV are sub-groups within this group. |
| SPAWEXP            | A group containing only expense cost elements for Projects – better for Projects with Awards / Plan to exclude revenue on reports when desired. |
| SP_SUBRPT          | Recommended when selecting sub-codes established for subrecipients, this will align the report results (Plan & Expenses) with the categorical format of a subaward budget. |
| SPREVWGL           | A group containing expense cost elements for review that are considered reviewable according to the federal government and Office of Sponsored Programs. Examples are administrative salary, telephone, office supplies, etc. |

GROUPS CONTINUED ON NEXT PAGE
Display Cost Element Group (cont.)

| SPCAS, SPCAS_PR, SPCAS_NOPR | Groups used on some reports to monitor which G/L Accounts need the Cost Accounting Standard (CAS) Rebudget forms (G/L Accounts that have expenses and no Plan indicate there is no CAS form on file). SPCAS has two subgroups: SPCAS_PR (for Payroll G/Ls) and SPCAS_NOPR (for non-Payroll G/Ls). |

Note: If needed, use the Drop down button to view and select from a list of all cost element groups. TIP: If the option all nodes is chosen, only the first 500 groups will be displayed. Click on the Restrict Values button, delete 500 from the Restrict display to field, and check the No Restriction box to see all values.

2. Click on the Hierarchy button (F6) to display the Display Cost element group: Structure screen.

From the Display Cost Element Group: Structure screen:

3. Click on the + folder icons to the left of the different cost element groups until individual cost elements are displayed.

Note: Once you’ve expanded the hierarchy to see cost elements, you can double click on a cost element to display the Display Cost Element: Basic screen. There is no additional useful information on this screen, so just use the Back button to return to the hierarchy.

To exit the transaction:

4. Click on the Exit button (Shift+F3) until the initial SAP screen is displayed.