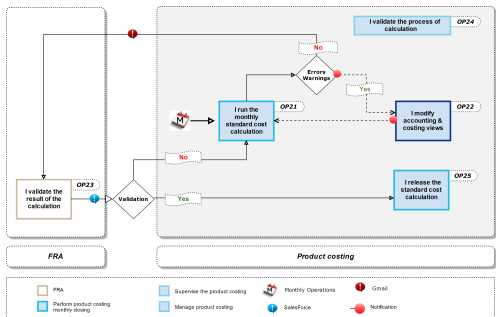


I validate the result of the calculation

Process: [Product Costing](#)

Responsibility area: Monitor the consistency of the monthly cost calculation

The analysis must be performed by the FRA every month between D-5 and D-1 12pm



Scope

WW

WP2

PF2

Frequency

Monthly

References

- [OP.023](#)
- [OP.023](#)

Attachments

Guideline

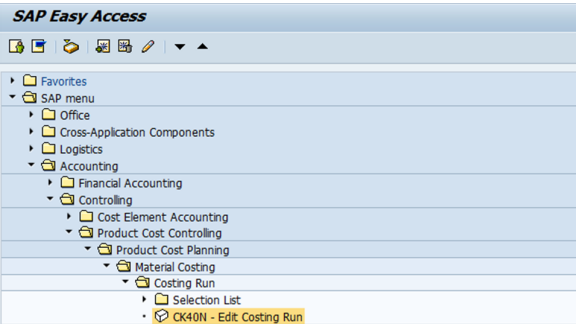
I am informed that the CK40N was run and I can perform the analysis

STEP 1

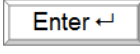
Start the transaction using the menu path or transaction code CK40N

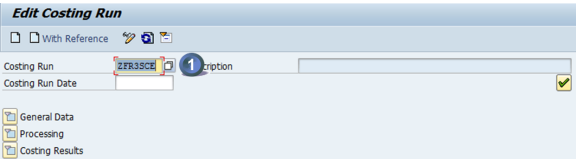
Double-click

 CK40N - Edit Costing Run



STEP 2

1. enter the costing run of the month and 



STEP 3

1. Expand

Edit Costing Run

With Reference

Costing Run: RHOP1004 Description: CCR RHODIA OPERATION AVRIL 2010
Costing Run Date: 31.03.2010

1 Data

Create Cost Estimate

Flow Step	Authorization	Parameter	Execute	Log	Status	Materials	Errs	Still Op...
Selection						7438	0	
Struct. Explosion						7438	0	
Costing						7438	0	0
Analysis						7438	0	0
Marking						7438	0	0
Release						7438	0	0

Costing Levels Material Overview Analysis

STEP 4

All error messages must be cleared

When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

Note: Sometimes, despite not having any error, some materials remain in column "Still Open". This is related with a technical issue linked to the mixed-costing materials. In order to correct the display table it's necessary to execute transaction CKSU.

STEP 1

WP1 + PF1

When there are error  or warning  messages, you must click on  to analyse and clear them

Create Cost Estimate

Flow Step	Authorization	Parameter	Execute	Log	Status	Materials	Errs	Still Open
Selection						1726	26	
Struct. Explosion						1726	26	
Costing						1700	0	0
Analysis								
Marking								
Release								

STEP 2

WP1 + PF1

Click on  to have the list of messages

Costing Run: Selection - Log

Message log created on 26.12.2011

Number of Messages Collected	
Information Messages	1
Warning Messages	72
Error Messages	26
Termination Messages	0
Total	99

STEP 3

WP1 + PF1

1 - Type of message

 Error messages, must be cleared



Warnin

g messages, must be analysed and cleared as much as possible



Informat

ion messages

2 - Message code

3 - Plant code

4 - Material code

5 - Message description

Costing Run: Selection - Log

Log created on 26.12.2011

Excep...	M...	M...	Plant	Material	Σ	A...	Message Text
W	128	7811	32787	1	CK	Material 32787 in plant 7811 has no accounting data	
W			77069	1	CK	Material 77069 in plant 7811 has no accounting data	
W			115117	1	CK	Material 115117 in plant 7811 has no accounting data	
W		7818	49739	1	CK	Material 49739 in plant 7818 has no accounting data	
W		7819	110142	1	CK	Material 110142 in plant 7819 has no accounting data	
I	172	7787	1615996	1	CK	Material 1615996 in plant 7787: No cost est. exists -> ra...	
E	310	7714	68858	1	CK	Material 68858 is marked for deletion	
E			19398	1	CK	Material 19398 is marked for deletion	
E			40928	1	CK	Material 40928 is marked for deletion	
E			50775	1	CK	Material 50775 is marked for deletion	
E			66785	1	CK	Material 66785 is marked for deletion	
E			101132	1	CK	Material 101132 is marked for deletion	
E			101628	1	CK	Material 101628 is marked for deletion	
E		7779	66785	1	CK	Material 66785 is marked for deletion	

STEP 4

WP1 + PF1

You can double-click on a message to have a more detailed description of the issue

Performance Assistant

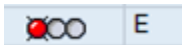
Material 68858 is marked for deletion

Message no. CK310

Diagnosis

Material 68858 was flagged for deletion internally. To delete this deletion flag, you have to change the indicator in the material master record.

[Change material master record](#)



CK060 - Object was not costed

CK249 - Cost component split for material not saved

CK310 - Material is marked for deletion

CK380 - No valid source of supply could be found

CK468 - No price could be determined for subcontracting

CK023 - No control record for Activity type CHEF/X332900700/ZZANO2 in version 000 / 2017 activity planning/qty planning

CK354 - Material XXXX in plant YYY has material status Z4 : Material deleted

CK430 - Missing formula in work center xxxxx

CK862 - Material XXX in plant XXX does not contain any segment for in-house production



CK053 - Deletion indicator set in material - plant

CK054 - Deletion indicator set in material - valuation area

CK080 - Material plant : BOM not active

CK082 - Material plant: no suitable BOM found

CK128 - Material in plant has no accounting data.

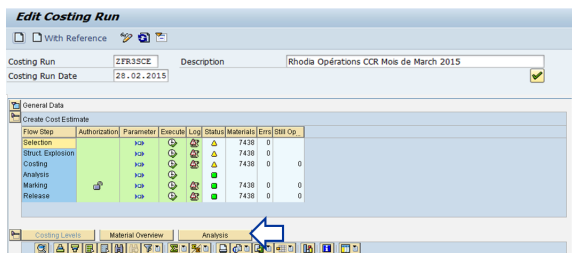
CK382 - Material does not exist in withdrawal plant

CK858 - No suitable or valid production version

STEP 5

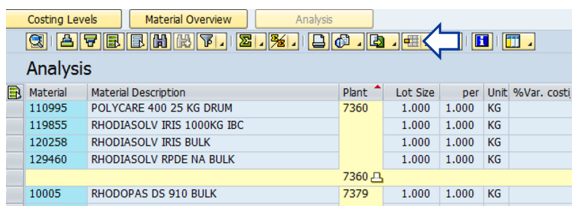
When errors are corrected and warning messages checked, costing analysis can begin. Click on

Analysis



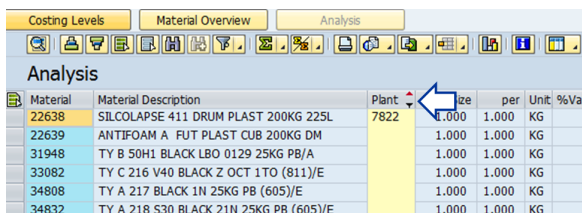
STEP 6

Select the variant. In this example, we are using the variant /IAC0102



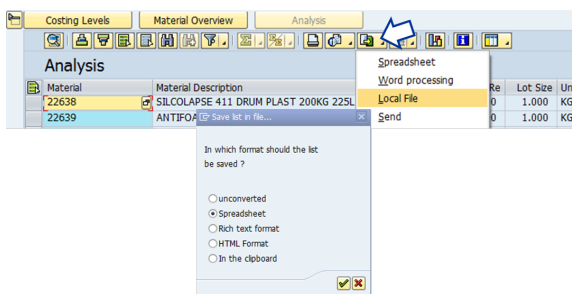
STEP 7

Filter the plant you are responsible for



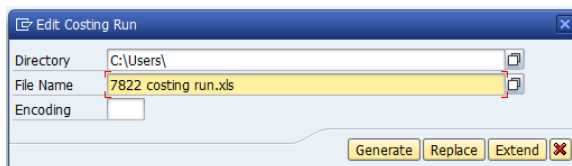
STEP 8

Save in excel : local file => spreadsheet



STEP 9

Enter the directory & the file name and generate the file



STEP 10



All variances above a defined threshold must be commented. The threshold is defined by the FRA :

- Unit cost variance %
- Inventory revaluation value.

If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

Open the file

If:

- the unit variation is > 10% (or local threshold)
- or Anticipated reval is > 50 KEUR (or local threshold),

a deeper analysis is requested

Unit variation (%) (b-a) / a	Reval (b-a) x I	Inventory I	Costing M a	Costing M+1 b	Costing variation b - a

Material	Material description	Plnt	Lot Size	per	BU	%Var costing/Mt	Anticip reval	TotalStock	Val. Mat/Mt	Costing Re	Var costing/Mt
60444	TY A 220F NOIR 21N 25KG SP (605)E	7822	1 000	1 000	KG	18.23		0	1 990.48	2 353.40	362.92
60447	TY A 220F NOIR 21N XXXX	7822	1 000	1 000	KG	-0.99		0	1 941.18	1 922.04	-19.14
60541	MM 8498 C RIVET SAC 25 KG	7822	1 000	1 000	KG	-2.83	-36.34	167	7 685.66	7 488.01	-217.65
60701	TY A 220F NATUREL 25KG SP (605)E	7822	1 000	1 000	KG	-0.97	-128.05	6 500	2 029.13	2 009.43	-19.7
60838	MM 8650 C CANULE SAC 25 KG	7822	1 000	1 000	KG	-3.54	-76.13	428.2	5 019.53	4 841.73	-177.8
61075	TY SX 11 BL NATUREL 25KG SP (605)E	7822	1 000	1 000	KG			0	2 360.00	2 360.00	
61079	TY SX 16 BL NATUREL OCT T10 CPB (811)E	7822	1 000	1 000	KG			9 101.40	2 608.26	2 608.26	
61118	CAPROLACTAME 60%VSAC	7822	1 000	1 000	KG			14 093.29	795.75	795.75	
64151	MM 8329 C CALECHE SAC 25 KG	7822	1 000	1 000	KG	-33.85		0	5 157.50	3 422.12	-1 735.38
64158	MM 8389 C PRISON SAC 25 KG	7822	1 000	1 000	KG	10.79	21.69	61	4 826.89	5 346.46	519.57
64236	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1 000	1 000	KG	21.69	704.28	488.737	6 642.91	8 083.94	1 441.03
64238	CAYOTE ZINC QUALITE NEIGE 3655 25KG SAC	7822	1 000	1 000	KG	112.41	159.31	65.624	2 159.92	4 587.65	2 427.73

Validate the main variances in % & in value

In this example, the costing of the following materials 60444, 64151, 64158, 64235, 64248 have to be checked and validated

as the variance is above 10% or/and the revaluation above 50 k€

Material	Material description	Plnt	Lot Size	per	BU	%Var costing/Mt	Anticip reval	TotalStock	Val. Mat/Mt	Costing Re	Var costing/Mt
60444	TY A 220F NOIR 21N 25KG SP (605)E	7822	1 000	1 000	KG	18.23	> 10 %	0	1 990.48	2 353.40	362.92
60447	TY A 220F NOIR 21N XXXX	7822	1 000	1 000	KG	-0.99		0	1 941.18	1 922.04	-19.14
60541	MM 8498 C RIVET SAC 25 KG	7822	1 000	1 000	KG	-2.83	-36.34	167	7 685.66	7 488.01	-217.65
60701	TY A 220F NATUREL 25KG SP (605)E	7822	1 000	1 000	KG	-0.97	-128.05	6 500	2 029.13	2 009.43	-19.7
60838	MM 8650 C CANULE SAC 25 KG	7822	1 000	1 000	KG	-3.54	-76.13	428.2	5 019.53	4 841.73	-177.8
61075	TY SX 11 BL NATUREL 25KG SP (605)E	7822	1 000	1 000	KG			0	2 360.00	2 360.00	
61079	TY SX 16 BL NATUREL OCT T10 CPB (811)E	7822	1 000	1 000	KG			9 101.40	2 608.26	2 608.26	
61118	CAPROLACTAME 60%VSAC	7822	1 000	1 000	KG			14 093.29	795.75	795.75	
64151	MM 8329 C CALECHE SAC 25 KG	7822	1 000	1 000	KG	-33.85		0	5 157.50	3 422.12	-1 735.38
64158	MM 8389 C PRISON SAC 25 KG	7822	1 000	1 000	KG	10.79	> 10 %	61	4 826.89	5 346.46	519.57
64236	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1 000	1 000	KG	21.69	> 10 %	488.737	6 642.91	8 083.94	1 441.03
64238	CAYOTE ZINC QUALITE NEIGE 3655 25KG SAC	7822	1 000	1 000	KG	112.41	> 10 %	65.624	2 159.92	4 587.65	2 427.73

STEP 1

Ex : 64235 BASE DE NIGROSINE /SOLVANT NOIR 7 FUT

The MAP increased from 6 643 € to 8 083 €

- We have to validate the MAP (Moving Average Price) by checking purchase orders of the month.
- It can also help to check the purchase variance of this material (KE30) to define where does the increase come from.

MAP end M-1	MAP end M
6 643 €	8 083 €

+ 1 441 €
+ 21,69 %

STEP 2

Display purchase orders with the transaction **ME2M**

Enter

1. the material code & the plant
2. the period

Purchasing Documents for Material

Material	64235	1	to	
Plant	7822		to	
Purchasing organization			to	
Scope of list	BEST			
Selection parameters			to	
Document type			to	
Purchasing group			to	
Item category			to	
Account assignment category			to	
Delivery date	01.03.2010	2	to	31.03.2010

STEP 3

There is one purchase order to check.

=> Double-click on it

PO	Type	Vendor	Name	PGp	Order	Date
Item	Material		Short Text		Mat. Group	
D I A	Plnt	SLoc	Order Qty	Un	Net Price	Curr. per Un
4501142	NB	53552	IMCD FRANCE SAS	FKK	17.03.2010	
0001	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	0451		
	7822	FR59		80	KG	16,55 EUR 1 KG
			Still to be delivered	0	KG	0,00 EUR 0,00 %
			Still to be invoiced	0	KG	0,00 EUR 0,00 %
00020	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	0451		
	7822	FR59		20	KG	16,55 EUR 1 KG
			Still to be delivered	0	KG	0,00 EUR 0,00 %
			Still to be invoiced	0	KG	0,00 EUR 0,00 %

In march, the purchase price is 16,55 € / KG

Standard PO 4501142662 Created by Chan-Moly OEUR									
Document Overview On ☐ Print Preview Messages ☐ Personal Setting									
Standard PO 4501142662 Vendor 53552 BCD FRANCE SAS Doc. date 17.03.2010									
Header									
Item	Material	Short Text	PO Quantity	Order Date	Net Price	Unit	Mat. Group	Plant	Item
10	64235	BASE DE NIGROSINE/SO...	80 KG	23.03.2010	16,55 EUR	1	KG	CHEM PROD...	2FR
20	64235	BASE DE NIGROSINE/SO...	20 KG	06.04.2010	16,55 EUR	1	KG	CHEM PROD...	2FR

It corresponds to the price invoiced

= 1 324 € / 80 kg

= 16,55 € / kg

At the end of M-1, the MAP was 6,64 € / kg. As the purchase price of M is 16,55 € / kg, it is normal that the MAP increases in M.

Item [10] 64235, BASE DE NIGROSINE/SOLVANT									
Material Data Quantities/Weights Delivery Schedule Delivery Invoice Conditions Purchase Order History									
Sh. Text	MvT	Posting Date	Material Document	Item	Entry Date	Quantity	Time of Entry	Reference	Amount
GR	101	22.03.2010	S007814821	1	22.03.2010	80	13:30:44	111558	1 324,00 EUR
Tr./Ev. Goods receipt						80			1 324,00 EUR
IR-L		25.03.2010	S106826979	1	25.03.2010	80	10:24:22	111558	1 324,00 EUR
Tr./Ev. Invoice receipt						80			1 324,00 EUR



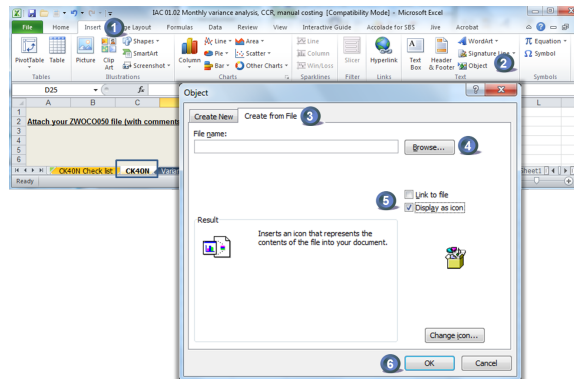
If there is a mistake in the calculation of the new MAP due to an error in the purchase order, invoice price etc:

- Ask to correct the purchase order,
- If the MAP is still not correct => use the field Commercial 1 in view accounting 2 to correct it manually,
- Prepare a documentation for control IAC 01.02

STEP 11

When the analysis is completed, insert the file with your comments in the file IAC 01.02 of the month (sheet "CK40N").

1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



I request corrective actions when necessary

I validate the result of the calculation by D-1 12pm