

I fill the template IAC 01.02

STEP 1

Start the transaction **ZWOCO050**

Select the Layout

1. Select Layout by clicking on



2. Click on **IAC 01.02**

Extraction of the historical updates of material

Updates dates: to

User profile: to

Object:

Table name:

Field Name:

Variant catalog for program ZWOCO00000

Variant name	Short Description	Environment	Protected	Changed by	Last changed on
IAC 01.02	extract all manual modific	A			
IAC 01.02M	IAC 01.02-0241 0257 8073 CA	A		LMILLER	06.10.2015
IAC 03.08.05U	IAC 03.08.05-0241 0257 8073 CA	A		LMILLER	10.10.2013
IAC 03.08.05RW	RWASDEN IAC 03.08.05	A		RWASDEN	04.02.2015
IAC038005 0214	IAC038005 0214	A			
IAC038005 6375		A		ESCHUBER	13.07.2015
IAC038005 6864		A		ESCHUBER	21.10.2015
IAC038005 7523		A		ESCHUBER	21.10.2015
IAC038005 7580		A		ESCHUBER	08.05.2014
IAC038005 8160	Extract all manual modificatio	A	X	XYZHOU	04.05.2015
IAC038005 ZVE1		A		ESCHUBER	10.03.2014
JWVAC 03.08.05	0242 Baton Rouge	A		JWVLL	27.01.2009
MTIAC 03.08.05	8056 University Park	A			
NAIAC 03.08.05	North America Sites	A			
RSIAC03.08.05	COMMERCIAL PRICE	A		RSORMITT	30.01.2015
TOLL-IAC038005	Dphenko Offsite Warehouses	A		US070176	06.11.2015
Z-IAC-PLV	IAC385-check manual cost	A		PLV	11.06.2013

STEP 2

1. enter the period
2. enter a plant or a list of plants
3. click on  to enter the path & the file name

Extraction of the historical updates of material

☐

Updates dates	1 01.10.2015	to	31.10.2015	
User profile		to		
Object class	MATERIAL			
Table name	MSEW			
Field Name	VERPR	to		
Material		to		
Material Type		to		
Division		to		
Plant	2 7822	to		

Select deleted material number ?

Yes : ☐ No : ☒

Path and file name to create EN\Mes documents\Contrôle IAC\ZV\COO050\test01.xls **3**

Enter the nb of records that will contain the file : 999 999

This will allowed a better cutting for excel or will provided a time-out.

If you don't allow any cutting, leave 999999.

Confirm 4 tables codes in "Field Name"

VERPR	BEPH1
BWPRH	VJBWH

STEP 3

Upload the file in excel

1. choose the folder where you want to save the file
2. enter the file name
3. Select "Excel files" in files of type

Extraction of the historical updates of material

Extraction of the historical updates of material

User profile: 01.10.2015 to 31.10.2015

Look in: New Folder (2)

Recent Places

Libraries

Computer

Network

Name Date

No items match your search.

File name: ZWOCO050 10.2015

Files of type: Excel Files (*.XLS;*.XL SX;*.XLSM)

Open

Cancel

STEP 4

Execute



It may result in a long runtime

Extraction of the historical updates of material

1

Updates dates: 01.10.2015 to 31.10.2015

User profile: to

Object class: MATERIAL

Table name: MBEW

Field Name: VERPR to

Material: to

Material Type: to

Division: to

Plant: 7822 to

Select deleted material number ?
Yes : ☐ No : ☒

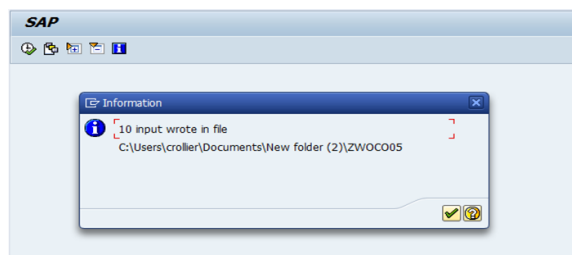
Path and file name to create: C:\Users\croller\Documents\New folder (2)\ZWOC0050

Enter the nb of records that will contain the file : 999 999

This will allowed a better cutting for excel or will provided a time-out.
If you don't want any cutting, leave 999999.

STEP 5

There is an information message that informs that inputs were written in the file



STEP 7

The report was saved in excel

Each line of the file has to be justified with the following reason code :

1. Co-product /Sold waste /Recycled material
2. Integrated FIFO
3. Wrong Material file purchase info
4. Erroneous reception
5. Other (detailed explanation to be provided)

Save the file

Example

Material 64569 Blocs exutoire vrac was modified on July, 2nd

The old value was 550 € / T, the new value is 650 € / T

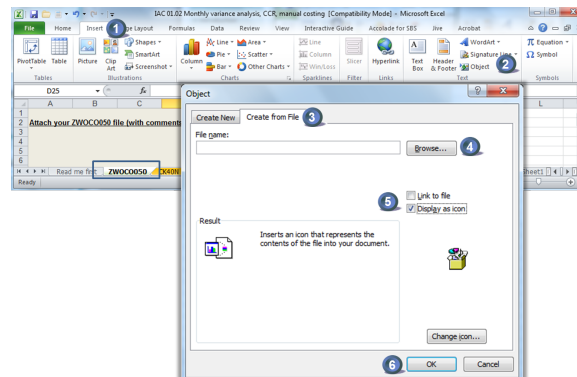
This material is a waste, that's the reason why it has a commercial price. The reason code that corresponds to this modification is the first one : 1-Co-product /Sold waste/Recycled material.

Material nb	Description	Material type	Plant	Table name	Field code	Field name	update date	Old value	New value
64569	BLOCS EXUTOIRE VRAC	MAT	7822	MBEW	BWPRPR	Valuation price based on commercial law level 1	02.07.2009	550.00	650.00

STEP 8

Insert the file ZWOC0050 in the file IAC 01.02 of the month

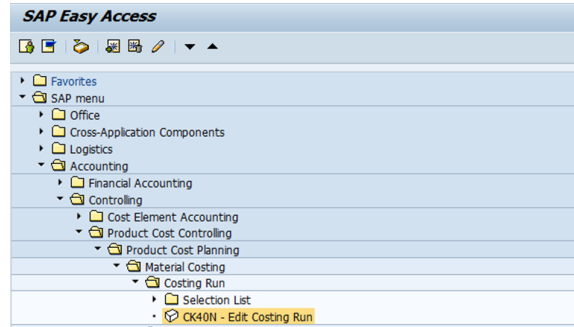
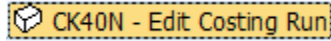
1. Select "insert"
2. Click on "Object"
3. Select "Create from File"
4. Click on "Browse" and select the file
5. Check "Display as icon"
6. Click on OK



STEP 1

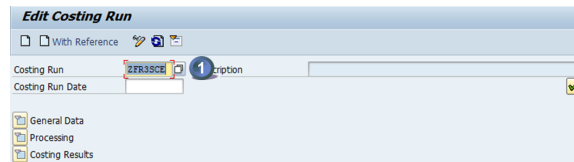
Start the transaction using the menu path or transaction code CK40N

Double-click



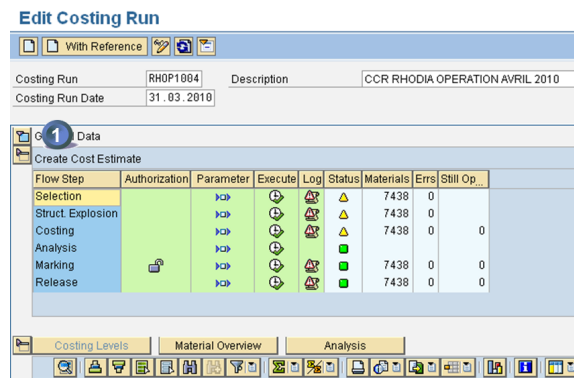
STEP 2

1. enter the costing run of the month and



STEP 3

1. **Expand**



STEP 4

i All error messages must be cleared

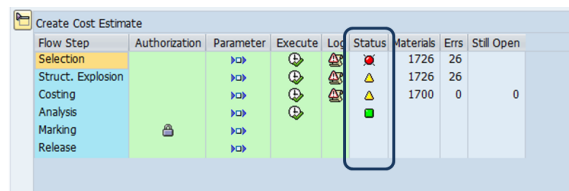
When there is a warning message, it often happens that there is a mistake in the costing. So even if it is not compulsory, it is recommended to check the warning messages and try to correct it.

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



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



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



Information 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	E...	A...	Message Text
000	W	128	7811	32787	1	CK	Material 32787 in plant 7811 has no accounting data
000	W			77069	1	CK	Material 77069 in plant 7811 has no accounting data
000	W			115117	1	CK	Material 115117 in plant 7811 has no accounting data
000	W		7818	49739	1	CK	Material 49739 in plant 7818 has no accounting data
000	W		7819	110142	1	CK	Material 110142 in plant 7819 has no accounting data
000	I	172	7787	1615996	1	CK	Material 1615996 in plant 7787: No cost est. exists -> ra...
000	E	310	7714	68858	1	CK	Material 68858 is marked for deletion
000	E			19398	1	CK	Material 19398 is marked for deletion
000	E			40928	1	CK	Material 40928 is marked for deletion
000	E			50775	1	CK	Material 50775 is marked for deletion
000	E			66785	1	CK	Material 66785 is marked for deletion
000	E			101132	1	CK	Material 101132 is marked for deletion
000	E			101628	1	CK	Material 101628 is marked for deletion
000	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

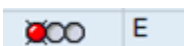
Performance Assistant

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

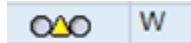
CK468 - No price could be determined for subcontracting

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.

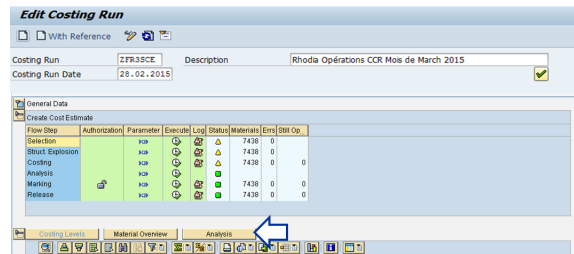
CK382 - Material does not exist in withdrawal plant

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

Analysis						
Material	Material Description	Plant	Lot Size	per	Unit	%Var. cost.
110995	POLYCARE 400 25 KG DRUM	7360	1.000	1.000	KG	
119855	RHODIASOLV IRIS 1000KG IBC		1.000	1.000	KG	
120258	RHODIASOLV IRIS BULK		1.000	1.000	KG	
129460	RHODIASOLV RPDE NA BULK		1.000	1.000	KG	
		7360				
10005	RHODOPAS DS 910 BULK	7379	1.000	1.000	KG	
10000	RHODOPAS DS 1000 BULK		1.000	1.000	KG	

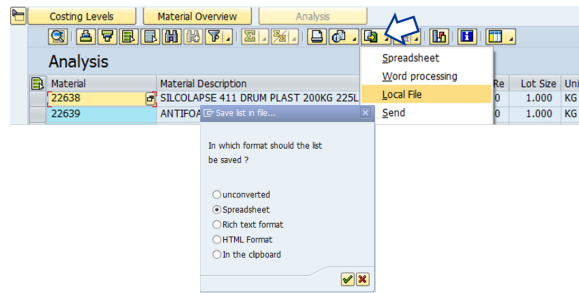
STEP 7

Filter the plant you are responsible for

Analysis						
Material	Material Description	Plant	Lot Size	per	Unit	%Va
22638	SILCOLAPSE 411 DRUM PLAST 200KG 22SL	7822	1.000	1.000	KG	
22639	ANTIFOAM A FUT PLAST CUB 200KG DM		1.000	1.000	KG	
31948	TY B 50H1 BLACK LBO 0129 25KG PB/A		1.000	1.000	KG	
33082	TY C 216 V40 BLACK Z OCT 1 TO (811)/E		1.000	1.000	KG	
34808	TY A 217 BLACK 1N 25KG PB (605)/E		1.000	1.000	KG	
34832	TY A 218 S30 BLACK 21N 25KG PB (605)/E		1.000	1.000	KG	

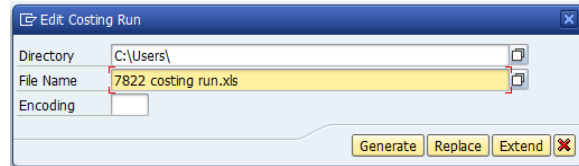
STEP 8

Save in excel : local file => spreadsheet



STEP 9

Enter the directory & the file name and generate the file



STEP 10

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

- Unit cost variance %
- Inventory revaluation value.

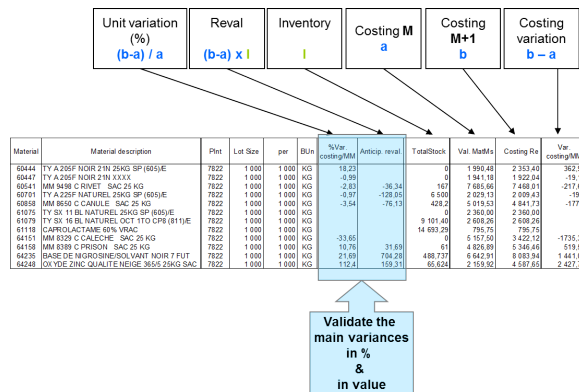
If the threshold is above +/- 10% at unit cost level or +/- 50 k€ at item inventory revaluation level should be authorized by RCOM.

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



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	Pmt	Lot Size	per	BU	%Var costing/MM	Anticip. reval	TotalStock	Val. MatMts	Costing Re	Var. costing/MM
60444	TY A 206F NOIR 21N 25KG SP (805)E	7822	1 000	1 000	KG	18.23	> 10 %	0	1 990.48	2 353.40	362.92
60447	TY A 206F 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 225F NATUREL 25KG SP (805)E	7822	1 000	1 000	KG	-4.97	-128.65	6 500	2 029.13	2 009.43	-19.7
60858	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 (805)E	7822	1 000	1 000	KG			0	2 360.00	2 360.00	
61079	TY SX 16 BL NATUREL OCT 110 CP8 (811)E	7822	1 000	1 000	KG			9 101.40	2 608.26	2 608.26	
61118	CAPROLACTAME 60% VRAC	7822	1 000	1 000	KG			14 993.29	795.75	795.75	
64151	MM 8328 C CALECHE SAC 25 KG	7822	1 000	1 000	KG	-32.63		0	5 157.50	3 422.12	-1735.38
64158	MM 8398 C PRISON SAC 25 KG	7822	1 000	1 000	KG	10.76	31.69	61	4 826.89	5 346.46	519.57
64235	BASE DE NIGROSINE/SOLVANT NOIR 7 FUT	7822	1 000	1 000	KG	21.08	786.29	488.737	6 642.91	9 893.34	1 441.03
64248	OXYDE ZINC QUALITE NEIGE 360/5 25KG SAC	7822	1 000	1 000	KG	112.4	109.31	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

MAP end M-1	MAP end M
6 643 €	8 083 €



+ 1 441 €
+ 21,69 %

Material 64235 to

Plant 7822 to

Purchasing organization to

Scope of list BEST to

Selection parameters to

Document type to

Purchasing group to

Item category to

Account assignment category to

Delivery date 01.03.2010 to 31.03.2010

PO	Type	Vendor	Name	Pgp	Order	Date
Item	Material		Short Text			Mat. Group
D I A	Pint	SLoc	Order Qty	Un	Net Price	Curr. per Un
45011425	7822	FR59	IMCD FRANCE SAS			FKM 17.03.2010
00010	64235		BASE DE NIGROSINE/SOLVANT NOIR 7 FUT			0451
			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
			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 %

Standard PO 4501142662 Created by Chan-Moly OEUR

Document Overview On Print Preview Messages Personal Setting

Standard PO # 4501142662 Vendor 53352 BMD FRANCE SAS Doc. date 17.03.2010

Qty	U	M	A	Material	Short Text	PO Quantity	U	Del. Date	Net Price	Cur	Per	Q	Mati Group	Plant
10				44235	BASE DE NIGROSINE/SO.	80 KG		23.03.2010	16,55 EUR	1			KG	CHEM PROD.
20				44235	BASE DE NIGROSINE/SO.	20 KG		06.04.2010	16,55 EUR	1			KG	CHEM PROD.

Item	[10] 64235, BASE DE NIGROSINE/SOLVANT											
	Material	Quantities/Weights	Delivery Schedule	Delivery	Invoice	Conditions	Purchase Order History	T				
Sh. Text	My Tr. Posting Date	Material	Item	Entry Date	Quantity	Time of Entry	Reference	Amount	Curr	Inv		
GR	101 22.03.2010	5007814821		1 22.03.2010	80	13:30:44	111558	1 324,00	EUR			
Tr./Fr. Goods receipt								1 324,00	EUR			
IR	25.03.2010	5106826972	1	25.03.2010	80	10:24:22	111558	1 324,00	EUR			
Tr./Fr. Invoice receipt					80			1 324,00	EUR			

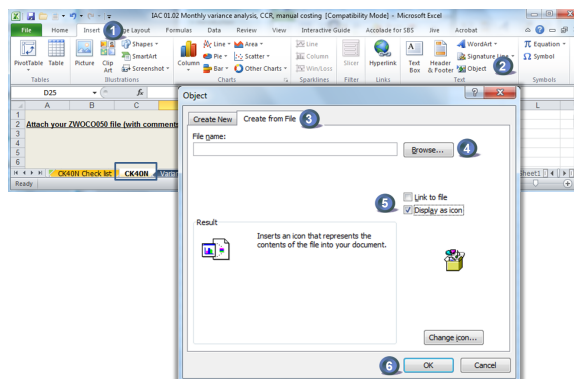
$$= 1\,324 \text{ €} / 80 \text{ kg}$$
$$= 16,55 \text{ € / kg}$$

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

- ### 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



Once the CK40N analysis was completed, fill the checklist to confirm that all tasks have been properly performed

1. enter your site, name, date & period
2. enter the status of the task
3. when a task has not been performed, it is compulsory to comment
4. integrated FIFO is only applicable in limited cases

Site	
FRA's name	
Date	
Period	
1	



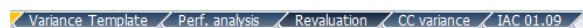
Standard Cost Calculation Check-List / FRA					
IAC 01.02					
N°	Control description	Done ?		Comments (compulsory for No and N/A)	Control Evidence (optional)
		Yes	N/A		
1	Messages analysis				
1a	Error messages in CK40N are checked and corrected (red squares)	No		3	
1b	Warning messages are analyzed (yellow triangles)	Yes			
2	Excel analysis : all variances above threshold are analyzed	Yes			
3	If applicable, valid legal entity integrated FIFO is used	N/A		4	
4	Control evidences are posted in the IAC eroom				
4a	Excel file with variance analysis & comments	Yes			
4b	Check-list	Yes			

The variance is the difference between the expected standard cost and the actual cost incurred. Variance analysis involves breaking down the total variance to explain how much of it is caused by usage of resources being different from the standard and how much of it is caused by the price of resources being different from the standard.

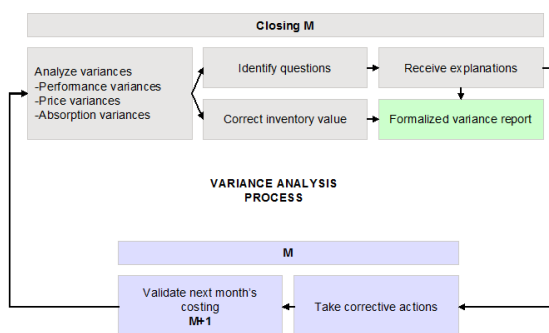
Each site controller has the responsibility to analyze each month the variance and to explain this variance in order to :

- Understand the reasons
- Initiate corrective actions
- If needed adjust the inventory value and change the semi-standard way of calculation, depending on the origin of the variance.

This process of analysis, whatever the result be a change of costing or not, must be formalized, and archived as a justification of records based on following sheets :



Open the sheet "Variance Template"



Order	Mat	Material description	Origin	± Actual Qty	± Tgt Qty	SCE	Item UM	± FC Var	± DEP Var	± Pdv Var	± Piv Var
208455	53789	TY A 218 V30 BLACK 34N0 1000	7822-1133 AMO	17,900	0,000	H		0,00	376,83	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1133 CNP	17,900	0,000	H		3 620,24	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1133 MANHO	17,900	0,000	H		2 665,67	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1141 AMO	0,000	18,239	H		0,00	385,40	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1141 CNP	0,000	18,239	H		3 719,52	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34N0 1000	7822-1141 MANHO	0,000	18,239	H		2 805,63	0,00	B332	A413
208489				± 53,790	± 54,217	H		± 239,24	± 8,57		

	Actual hours	Standard hourly rate	Actual costs	Std hours	Standard hourly rate	Standard costs	Variances
MANHO	17,90	148,52	2 665,67	18,24	153,83	2 805,63	-139,96
CNP	17,90	202,25	3 620,24	18,24	203,93	3 719,52	-99,28
E05 FC ProcessO Var			6 285,91			6 525,15	239,24
AMO	17,90	21,05	376,83	18,24	21,13	385,40	-8,57
F05 DEP ProcessO Var			376,83			385,40	-8,57

b. yield: RM consumption is higher or lower than std quantity

How to read this variance ?

- The actual time (96 h) to produce material 64712 PA 66 MOLTEN POLYMER is higher than the standard time (84,261h)
- It creates the following variance on process order :

Order	Mat	Material description	Origin	± Actual Qty	± Tgt Qty	Item	± FC Var	± DEP Var	± Pdv Var	± Piv Var
208028	64712	PA 66 MOLTEN POLYMER	7822-1304 AMO	96,000	84,261	H	0,00	284,50	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 CNP	96,000	84,261	H	1 686,32	0,00	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 MANHO	96,000	84,261	H	497,75	0,00	PC41	PC41
208086				± 288,000	± 252,783	H	± 164,07	± 264,50		

	Actual hours	Standard hourly rate	Actual costs	Std hours	Standard hourly rate	Standard costs	Variances
MANHO	96,00	42,45	4 075,83	84,26	42,45	3 576,73	498,30
CNP	96,00	141,95	13 626,91	84,26	141,95	11 960,68	1 666,32
E05 FC ProcessO Var			17 701,94			15 537,32	2 164,62
AMO	96,00	22,55	2 164,84	84,26	22,55	1 900,12	264,72
F05 DEP ProcessO Var			2 164,84			1 900,12	264,72

c. purchased vs produced: material is purchased instead of produced or vice & versa

How to read this variance ?

- Material 63324 is supposed to be produced but it was purchased
- As it is purchased, the production cost = 100 % CP while in the costing the production cost is splitted into CP / CNP / AMO

Order	Mat	Material description	Origin	± Actual Qty	± Tgt Qty	Item	± FC Var	± DEP Var	± Pdv Var	± Piv Var
2084538	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	63324	8 000	8 000	KG	2 863,94	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050003	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050009	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050012	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050019	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050023	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1060594	0	8,960	PC	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	62575	0	8 000	KG	8 836,34	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E					0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	7822-1008 Uelec	0	0,256	MWH	0,00	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	7822-1180 AMO	0,000	5,336	H	0,00	59,65		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	7822-1180 CNP	0,000	5,336	H	155,15	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	7822-1180 MANHO	0,000	5,336	H	0,34	0,00		
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	SETLEMENT				0,00	0,00		
20845				± 0,000	± 16,008	H	± 6 127,89	± 59,65		

d. subcontractor: Material is produced by a subcontractor instead of an internal production

How to read this variance ?

- Same principle as the previous variance
- When a material is produced by a subcontractor instead of an internal production

e. others: to be commented

	YTD	Comments	Action
STEP 5			
D00 VC Variable Cost			
Others (D01+D55+D60+D70+D80)			
Std VC + Others			
1.Perf variance (D05)			
a. structure			
b. yield			
c. purchased vs produced			
d. subcontractor			
e. others			
2.Variance / CC (D45)			
a. utilities			
b. subcontractor			
c. others			
3.Revaluation (D50+D52)			
4.Purchase variance (D47)			
VC on MP Sales			
STEP 6			

Fill in those information in « variance template » tab

When there are recurring performance variances, they can be listed in the sheet "Perf. analysis"

Performance variance analysis

a1. Structure: Recurring cases of production line change
Please describe for your site

a2. Structure: Recurring cases of switch between Raw material / Recycling
Please describe for your site

b. Yield: Productivity variance
Standard analysis based on ZVFP40A

c. Purchased vs produced: Material purchased instead of produced
Please describe for your site

d. Subcontractor variance
Please describe for your site

e. Others
Please describe for your site

STEP 1

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**

Run Profitability Report: Initial Screen

Report Description

- Report
 - ZZZ-IFRS00 IFRS Periods
 - ZZZ-IFRS01 Per operation type
 - ZZZ-IFRS02 Variance Others
 - ZZZ-IFRS03 Quarter/Year
 - ZZZ-IFRS04 Month/Year
 - ZZZ-IFRS05 Do not use anymore
 - ZZZ-IFRS07 P&L Production variance New
 - ZZZ-SOLAUD L2015 - Audit
 - ZZZ-SOLV00 IFRS Periods/Year
 - ZZZ-SOLV01 Per operation type**
 - ZZZ-SOLV04 Month/Year
 - ZZZ-SOLVFC L2015 - Income Statement
 - ZZZ-SOLVFCMT L2015 - Income Statement / M

Enter

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"

Selection: Per operation type

Attributes

Report selections

Reporting Currency 10

Fiscal year 2015

From period 10

To period 10

Company Code 6526

Plant 8160

Customer

Product

Division

Distr. Channel

Trading Partner

Enterprise

Product line 00

Iecra

From Profit Center

To Profit Center

Output type

☐ Graphical report output

☒ Classic drilldown report

☐ Object list (more than one lead column)

STEP 2

To have the detail of the value field **D45 VC CC Variance** => click on the amount, right click and select "Line items" or click F9

222-SOLV01 6526 Rhodia Feixiang Spec 26.03.2013

Per operation type

Company Code 6526 Rhodia Feixiang Spec

Navigation

Customers

Products

Divisions

Distr. Channels

Pal Lines

Pal Lines	SD	FI	cm	Order	SI	Cost Center	Customer
Total standard VC	84,558,871.08	0.00	0.00				
D01 VC Duty Var	0.00	0.00	0.00				
D05 VC Processo Var	0.00	0.00	2,483,315.84				
D45 VC CC Variance	0.00	1,638.66	0.00				
D47 CP Co/TO30	0.00	1,007,399.41	0.00				
D50 VC PC Reval Var	0.00	13,940,406.08	0.00				
D52 CP Rev.CCB TO30	0.00	10,658,044.14	0.00				
D55 VC Free 1	0.00	0.00	0.00				
D60 VC Free 2	0.00	0.00	0.00				
D70 Neutral.VC/marg	0.00	0.00	0.00				
D80 AC margin	0.00	0.00	0.00				
VC Variance	0.00	2,273,323.87	2,483,315.84				
VC on NP Sales	84,558,871.08	2,273,323.87	2,483,315.84				

Adapt report width

Help

Choose

Back

Possible Entries

Report parameters

2D graphic column

Line items

Cancel

Exit

Customer

F9

STEP 3

Use the lay out **/D45 CC VAR** to have the variance by cost center

Display Actual Line Items: List

Company Code6526
Fiscal Year2013
CO Area2026
Currency type10
Period
Plan/Act. Indicator0
Record Type
Period/year002.2013
Number of line items257
Mode of accessRead acc. to current structure
Op. concern currencyUSD

Choose layout

Layout settingAll

Layout

/D45 CC VAR

D45 CC variance analysis

/D47/D45

Inds D47 and D45 D847

/DIPH SG&A

/E01

E01

/EC DEP

/EC DEPPERIO

Period fixed cost and depreciation

/EPA

All EPA lines

/GMDATA

Data for Gross Margin

/GOLDEN TAX

golden tax

Currency	Sender cost center	D45 VC CC Variance
CNY	6526-9201	2,39-
CNY	8160-1050	578 119,71
CNY	8160-1051	282 321,47
CNY	8160-1052	9 204,15-
CNY	8160-1053	127 524,10
CNY	8160-1054	7 515,07-
CNY	8160-1055	441 620,78-
CNY	8160-1056	10 999,99
CNY	8160-7000	28 483,77
CNY	8160-7008	466 330,78
CNY	8160-7040	74 889,90
CNY		1 110 327,33

To have the detail of the cost centers, you can use the transaction **S_ALR_87013611**

Enter :

- the controlling area
- the period
- the list of cost centers you want to analyse

Cost Centers: Actual/Plan/Variance: Selection

Data Source...

Selection values

Controlling Area

2026

1

Fiscal Year

2015

From Period

10

2

To Period

10

Plan Version

0

Selection groups

Cost Center Group

Or value(s)

8160-1050

to

3

Cost Element Group

Or value(s)

to

Double click on the amount you want to analyse

Cost Centers: Actual/Plan/Variance Date: 25.11.2015 Page: 2 / 2

Cost Center/Group: 8160-7000 Purchase Costs Var Column: 1 / 2

Person responsible: 50014824

Reporting period: 10 to 10 2015

Cost Elements	Act. Costs	Plan Costs	Var. (Abs.)	Var. (%)
98150890 VC FREIGHT ON RM	28 483,77		28 483,77	
* Debit	28 483,77		28 483,77	
99429900 PA-AS CP	28 483,77-		28 483,77-	
* Credit	28 483,77-		28 483,77-	
** Over/Underabsorption				

Fill you the variance template with your analysis

	YTD	Comments	Action
D00 VC Variable Cost			
Others (D01+D55+D60+D70+D80)			
Std VC + Others			
1.Perf variance (D05)			
a. structure			
b. yield			
c. purchased vs produced			
d. subcontractor			
e. others			
2.Variance / CC (D45)			
a. utilities			
b. subcontractor			
c. others			
3.Revaluation (D50+D52)			
4.Purchase variance (D47)			
VC on MP Sales			

STEP 1

Use the transaction **KE30** and choose the report **ZZZ-SOLV01**

Run Profitability Report: Initial Screen

Report	Description
Report	
ZZZ-IFRS00	IFRS Periods
ZZZ-IFRS01	Per operation type
ZZZ-IFRS02	Variance Others
ZZZ-IFRS03	Quarter/Year
ZZZ-IFRS04	Month/Year
ZZZ-IFRS05	Do not use anymore
ZZZ-IFRS07	P&L Production variance New
ZZZ-SOLAUD	L2015 - Audit
ZZZ-SOLV00	IFRS Periods/Year
ZZZ-SOLV01	Per operation type
ZZZ-SOLV04	Month/Year
ZZZ-SOLVFC	L2015 - Income Statement
ZZZ-SOLVFCMT	L2015 - Income Statement / M

Enter

1. the reporting currency = 10
2. the period
3. the company code
4. the plant code
5. the IECRA (when applicable)
6. select : "Classic drilldown report"

Selection: Per operation type

Attributes

Report selections

Reporting Currency	10
Fiscal year	2015
From period	10
To period	10
Company Code	6526
Plant	8160
Customer	
Product	
Division	
Distr. Channel	
Trading Partner	
Enterprise	
Product line 00	
Iecra	
From Profit Center	
To Profit Center	

Output type

☐ Graphical report output
☒ Classic drilldown report
☐ Object list (more than one lead column)

STEP 2

To have the detail of the value field D47 Ec/T030 => click on the amount, right click and select "Line items" or click F9

ZZZ-SOLV01 6526 Rhodia Feixiang Spec 26.03.2013						Adapt report width	Enter
Per operation type						Help	F1
2 2013 1						Choose	F2
2 Not assigned						Back	F3
Company Code 6526 Rhodia Feixiang Spec						Possible Entries	F4
Navigation						Report parameters	F5
Customer						2D graphic column	F7
Product						3D graphic	F8
Division						Line items	F9
Distr. Channel						Open Definition	Ctrl+D
						Cancel	F12
						Exit	Shift+F3
						Customer	Shift+F4

Pl. Lines	SD	FI	om	Order	SI	Cost Center		
Total standard VC	84,558,871.08	0.00		0.00		0.00	4,012.85	84,562,883.93
D01 VC Duty VAT	0.00	0.00		0.00		0.00	0.00	0.00
D05 VC Procurement Var	0.00	0.00		2,483,315.84		0.00	0.00	2,483,315.84
D45 VC CC Variance	0.00	1,638.66		0.00		927,363.18	0.00	929,001.84
D47 CP Ec/T030	0.00	1,007,399.41		0.00		0.00	0.00	1,007,399.41
D50 VC PC Reval Var	0.00	1,840,406.08		0.00		0.00	0.00	13,840,406.08
D52 CP Rev.CCR T030	0.00	10,688,044.14		0.00		0.00	0.00	10,688,044.14
D55 VC Free 1	0.00	0.00		0.00		0.00	0.00	0.00
D60 VC Free 2	0.00	0.00		0.00		0.00	0.00	0.00
D70 Neutral.VC/marg	0.00	0.00		0.00		0.00	0.00	0.00
D80 AC margin	0.00	0.00		0.00		0.00	0.00	0.00
VC Variance	0.00	2,273,323.87		2,483,315.84		927,363.18	0.00	1,137,355.15
VC on NP Sales	84,558,871.08	2,273,323.87		2,483,315.84		927,363.18	4,012.85	85,700,239.08

STEP 3

Use the lay out **/D47 PPV** to have the variance by material code

Display Actual Line Items: List

Save as... Save with

Layout: Layout description

/D47 CC Var	D47 CC variance analysis
/D47 PPV	D47 Purchase price variance
/D47 CC Var	Lines D47 and D48-6882
/D47 SGA	
/D47 SGA	
/EC DEP	Period fixed cost and depreciation
/FPA	All FPA lines

Product		D47 CP Ec/T030
128730		118,48
128738		8 958,14-
128746		139 256,44
128747		160 507,75
128750		8 030,52
128751		52 574,80
128760		49 182,45
128763		84 364,24
128764		43 254,41-
128769		655,67
128772		0,18
128773		20 245,17

STEP 4

Explain the main variances

Display the standard costing of the material with CK13N.

Enter :

1. The material & plant code
2. The costing variant
3. The validity date

Enter ↵

and

The standard cost of the material code 128715 is

18 099,12 CNY / 1 000 kg

Display Material Cost Estimate with Quantity Structure

Material: 128715 1
Plant: 8160

Costing Data

Costing Variant: zfo 2
Costing Version: 1
Valid On: 01.10.2015 3

Cost Estimates

Material: 128715 DECYL ACID BU
Plant: 8160

Costing Data Dates Qty Struct. Valuation History Costs

Costs Based On: Costing Lot Size 1 000 KG

Itemization for material 128715 in plant 8160

Item	Resource	Resource (Text)	Quantity	Un	Σ	Total Value	COCr
1	8160 128715	DECYL ACID BU	1 000	KG		18 099,12	CNY
Material						18 099,12 CNY	
						18 099,12 CNY	

STEP 5

Display the actual purchase price of the same material with the transaction MB51.

Enter:

1. the material code
2. the plant code
3. the movement type = **101 to 102**
4. posting date = 1 month

Material Document List

Item Data

Material: 128715 1 to
Plant: 8160 2 to
Storage Location to
Batch to
Vendor to
Customer to
Movement Type: 101 3 to 102
Special Stock to
Purchase Order to
Sales Order to
Sales order item to
Goods recipient to

Header Data

Posting Date: 01.10.2015 4 to 31.10.2015
User name to
Trans./Event Type to
Material Document to
Reference to

STEP 6

- a** - Quantity purchased
- b** - Purchase price
- c** - Delivery costs
- d** - TOTAL costs = **b** + **c**
- e** - Actual unit price = **d** / **a**
- f** - Standard cost (from CK13N)
- h** - Purchase price var = (**f** - **e**) / **a**

Item [E] 126715 CYCL ACID BU									
Material Data		Quantities/Weights		Delivery Schedule		Delivery		Invoice	
Purchase Order History		Conditions							
Sh. Text*	Mtng Postng Date	Material document	Entry Date	Delivery cost quantity		Quantity	Amount in LC		
DGR	10.10.2015	5017504930	10.10.2015	-	39 420	0	5 806,56		
Tr./Ev. Delivery costs				-	39 420	0	5 806,56		
Tr./Ev. Goods receipt				-	39 420	0	625 318,47		
Tr./Ev. Goods receipt				-	39 420	0	625 318,47		

Purchase orders	4502561849	
Purch qty	39.420,00	KG a
Purchase price	625.318,47	CNY b
Delivery costs	5.806,56	CNY c
TOTAL costs	631.125,03	CNY
Actual unit price	16.010,27	CNY / Ton
Standard cost	18.099,12	CNY / Ton
Purchase price var	82.342,28	CNY

$$\text{Revaluation} = [\text{Standard cost (M)} - \text{Standard cost (M-1)}] \times \text{Quantity 01/01/M (00h00)}$$

The analysis is performed with the report ZWPP40A

There is a revaluation of fixed costs when:

- there is a modification of the production process
- in January with the new standard hourly rate

STEP 1

- Copy the result of the sheet "2d-Activity TOTAL" and paste the result in the tab "IAC 01.09"

Plant code	7971
Plant name	
Year	
IAC 01.02	
Description	Normal price CNY
Depreciation	6.924.868
Labour costs of	12.353.781
Labour costs of	11.099.775
Maintenance	3.962.733
Other CNY	10.835.400
	387.705
	1.254.006
	740.496
	10.835.400
AMCO	6.924.868
AMCO	14.758.123
MACH	12.353.781
AMCO	32.145
MACH	32.145
MACH	32.145
	4.584
	4.584
	4.584
	203
	427
	182
	274

STEP 2

Update the sheet "CC variance" and enter:

- the list of production cost centers
- the column "normal capacity (year)"
- the column "Budget (month)"
- usually it is equal to the column "Normal capacity (month)"
- the column "standard capacity (h) (year)"

IAC 01.09

		Normal capacity CNY	7971-2000	7971-2001
BUDGET IN CNY	AMO	6,924.868	6,337.163	387.705
	MACHI	14,788.133	14,057.635	740.498
	MANHO	12,537.781	11,099.775	1,254.006
HOURS	AMO		32.145	4.584
	MACHI		32.145	4.584
	MANHO		2.145	4.584

CC variance

	Code	Description	E01 FC Period	Normal capacity (month)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
CNP	7971-1000	Compounding		14,057.635	1171.470	1,029.420		32.145	2.678
		Packaging		740.498	617.008	617.008		4.584	382
	TOTAL	MACHI		14,788.133	1,233.178	1,233.178	0		3,061
	7971-1000	Compounding		11,099.775	924.981	924.981		32.145	2.678
CNP		Packaging		1,254.006	104.500	104.500		4.584	382
	TOTAL	MANHO	0	12,253.781	1,029.482	1,029.482	0		3,061
	TOTAL	CNP	0	27,951.94	2,262.659	2,262.659			

	Code	Description	D90 DE period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
Amo	7971-1000	Compounding		6,537.953	544.764	544.764	0	32.145	2.678
	7971-1001	Packaging		387.705	32.309	32.309	0	4.584	382
	TOTAL	AMO	0	6,924.868	577.072	577.072	0		3,061
	TOTAL	AMO	0	6,924.868	577.072	577.072			

STEP 3

Each month, you have to update the actual costs & hours.

The price variance & the absorption variance will be automatically calculated

Cost centers		BS1	Normal capacity (hour)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (hour)	Standard capacity (month)	A price variance	A observation variance	BS1 + BS0 Total Cost variance	BS0 FC allocation
CSP	room CO 1											
	room CO 2											
	room CO 3											
	room CO 4	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	room CO 5											
	room CO 6											
	room CO 7											
TOTAL	MACH1	0	0	0	0	0	0	0	0	0	0	0

CO-PA	IAC 01.09	$\frac{=}{(2) / 12}$	Budget	Actual hours	IAC 01.09	$\frac{=}{(6) / 12}$	$\frac{=}{(1) \cdot 4}$	$\frac{=}{+ [(5) - (7)] + [(3) / (7) + [(4) - (3)]]}$	$\frac{=}{(8) + (9)}$	CO-PA
-------	-----------	----------------------	--------	--------------	-----------	----------------------	-------------------------	---	-----------------------	-------

STEP 4

For the monthly update use the transaction S_ALR_87013611

Enter

1. the controlling area
2. the period
3. the group of production cost centers

Cost Centers: Actual/Plan/Variance: Selection

Data Source... 

Selection values

Controlling Area	2026	
Fiscal Year	2015	
From Period	1	
To Period	1	
Plan Version	0	

Selection groups

Cost Center Group	7971-1	
Or value(s)		
Cost Element Group		
Or value(s)		

to 

to 

STEP 5

1. Production cost centers
2. Actual fixed costs
3. Plan costs from IAC 01.09 (local currency)
4. Actual hour
5. Normal capacity from IAC 01.09 (h)

Variation: Cost Center		Cost Center/Group		7971-1000	Compounding
▼ 7971-1 Solvay Shanghai - Direct Production		Person responsible:	50001634	1	2015
▼ 7971-1000 Compounding		Reporting period:	1 to	1	
▼ 7971-1001 Packing	1				3

Cost Elements	Act. Costs	Plan Costs
99429910 PA-AS CNP	193 294,41	
99429920 PA-AS AMO	73 400,29	
99430020 Direct Labour	801 937,23	924 980,41
99430120 Dir. Prod. O/H (CN)	1 015 636,45	1 171 000,00
99438000 Depreciation	472 298,16	544 763,99
* Credit	2 556 566,72	2 641 212,67
* Over/Underabsorption		1,74

Activity Types	Act. Acty	Plan Acty
AMO Direct Depreciation	2 322,42 H	2 678,75 H
MACHI DIR FIX O/H (CNP) /h	2 322,42 H	2 678,75 H
MANHO Direct Labour	2 322,42 H	2 678,75 H

STEP 6

Report the actual costs of each cost center per activity

$$1 = a + d$$

$$2 = c$$

$$3 = b + e$$

Report the actual hours of each cost center per activity

Cost Center/Group	7971-1000
Person responsible:	50001634
Reporting period:	1

Cost Elements	Act. Costs
99429910 PA-AS CNP	193 294,41-
99429920 PA-AS AMO	73 400,29-
99430020 Direct Labour	801 937,23-
99430120 Dir Fxd Ohd/H (CNP)	1 015 636,63-
99438000 Depreciation	472 298,16-
* Credit	2 556 566,72-
** Over/Underabsorption	

Code	Description	E01 FC Period
7971-1000	Compounding	1208.931
7971-1001	Packaging	
TOTAL MACHI		1208.931
7971-1000	Compounding	801.937
7971-1001	Packaging	
TOTAL MANHO		801.937
TOTAL CNP		2.010.868

Code	Description	D30 DE period
7971-1000	Compounding	545.698
7971-1001	Packaging	
TOTAL AMO		545.698
TOTAL AMO		545.698

Cost Center/Group	7971-1000
Person responsible:	50001634
Reporting period:	1

Activity Types	Act. Acty
AMO Direct Depreciation	2 322,42 H
MACHI DIR FIX O/H (CNP) /h	2 322,42 H
MANHO Direct Labour	2 322,42 H

Code	Description	Actual hours
7971-1000	Compounding	2.322
7971-1001	Packaging	
TOTAL MACHI		2.322
7971-1000	Compounding	2.322
7971-1001	Packaging	
TOTAL MANHO		2.322
TOTAL CNP		2.322

Code	Description	Actual hours
7971-1000	Compounding	2.322
7971-1001	Packaging	0
TOTAL AMO		2.322
TOTAL AMO		2.322

STEP 7

Once the file is completed, the price & absorption variance can be reported in the variance analysis template

Code	Description	a. price variance	b. absorption variance	E01 + E90 Total CC variance
7971-1000	Compounding	37.461	155.834	193.295
7971-1001	Packaging	-146.798	2.940	-143.858
TOTAL MACHI		-109.337	158.782	49.445
7971-1000	Compounding	-121.664	-131.646	-253.310
7971-1001	Packaging	802	4.960	806.960
TOTAL MANHO		-120.862	126.607	2
TOTAL CNP		-227.373	286.819	49.446

Code	Description	a. price variance	b. absorption variance	D30 + F90 Total CC variance
7971-1000	Compounding	935	72.467	73.402
7971-1001	Packaging	3.337	1.514	4.851
TOTAL AMO		4.272	74.010	78.282

January	
E00 FC Fixed Costs	2.025.287
4. CC variance (E01-E90)	49.446
a. price variance	-237.373
b. absorption variance	286.819
FC on production	2.074.733
F00 DEP Depreciation	581.344
4. CC variance (D30-F90)	78.282
a. price variance	4.272
b. absorption variance	74.010
DEP on production	659.627