

IAC 01.02 - Variance analysis

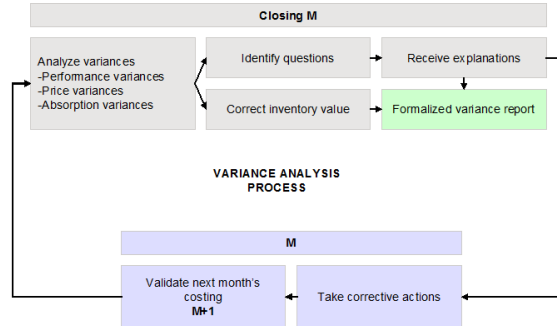
The variance is the difference between the expected standard cost and the actual cost incurred. Variance analysis involves breaking down the total variance to explain how much of it is caused by usage of resources being different from the standard and how much of it is caused by the price of resources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

Variance Template / Perf. analysis / Revaluation / CC variance / IAC 01.09



Open the sheet "Variance Template"

STEP 1

Step 1: Open the file.

Choose the authorization scope and the period / fiscal year

SCOPE : SCO

BW File on

BW - IMEP - WP2 Variance Analysis

STEP 2

Control that the report BW = KE30:
Total column P = D05
Total column Q = E05
Total column R = F05

STEP 3

List the products that generate the main variances

			Total
128581	FENTAMINE MADHT BULK(CN)		101,523 CNY
128201	FENTACARE DHT21 I 75 BULK		109,349 CNY
128428	FENTACARE EAPB BULK(CN)		145,125 CNY
128568	FENTAMINE DMAPA CRUDE BULK(CN)		170,968 CNY
128192	FENTACARE DHT21 E 75 BULK		201,829 CNY
124051	FENTAMINE DMA1270 BULK		204,609 CNY
128620	JAGUAR C 14 S BULK(CN)		224,074 CNY
128541	FENTAMINE DMA1270D BULK(CN)		246,764 CNY
128567	FENTAMINE DMAPA BULK(CN)		354,980 CNY
128278	INT NITRIL HT BULK(CN)		618,017 CNY
TOTAL			2,377,238 CNY

STEP 4

Explain the main variances

a. structure: Production version change / Raw material / Recycling / Others

How to read this variance ?

- Material 53789 TY A 218 V30 BLACK 34NG XXXX was produced with a different production version than the one used for the costing
- In the production version (B332) used for the costing, it is forecasted to produce one batch in 18,239 hours. But this material was produced in 17,90 h on an other production line.

It creates the following variance on process order :

Order	Mat	Material description	Origin	Actual Qty	Tgt Qty	SCE	Item UM	FC Var	DEP Var	PrdVar	PrVr
208455	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 AMO	17,900	0,000	H		0,00	376,83	B332	AA13
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 CNP	17,900	0,000	H		3 830,24	0,00	B332	AA13
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 MANHO	17,900	0,000	H		2 665,87	0,00	B332	AA13
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 AMO	0,000	18,239	H		0,00	385,40	B332	AA13
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 CNP	0,000	18,239	H		3 719,52	0,00	B332	AA13
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 MANHO	0,000	18,239	H		2 805,63	0,00	B332	AA13
208455				53,700	54,717	H		239,24	8,57		

	Actual hours	Standard hourly rate 7822-1133	Actual costs	Std hours	Standard hourly rate 7822-1141	Standard costs	Variances
MANHO	17,90	148,92	2 665,87	18,24	153,83	2 885,93	-139,96
CNP	17,90	202,25	3 620,24	18,24	203,93	3 719,52	-99,28
E05 FC Process0 Var			6 286,11			6 605,45	-329,24
AMO	17,90	21,05	376,83	18,24	21,13	385,40	-8,57
F05 DEP Process0 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	Origin Description	Actual Qty	Tgt Qty	Item	FC Var	DEP Var	PrdVar	PrVr
208098	64712	PA 66 MOLTEN POLYMER	7822-1304 AMO	ATY Z006/7822-1304/AMO	96,000	84,261	H	0,00	284,50	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 CNP	ATY Z006/7822-1304/CNP	96,000	84,261	H	1 866,32	0,00	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 MANHO	ATY Z006/7822-1304/MANHO	96,000	84,261	H	493,75	0,00	PC41	PC41
208098					288,000	252,783	H	2 164,07	284,50		

	Actual hours	Standard hourly rate 7822-1304	Actual costs	Std hours	Standard hourly rate 7822-1304	Standard costs	Variances
MANHO	96,00	42,45	4 075,83	84,26	42,45	3 576,73	499,30
CNP	96,00	141,95	13 626,91	84,26	141,95	11 969,60	1 656,32
E05 FC Process0 Var			17 702,74			15 546,33	2 156,42
AMO	96,00	22,55	2 164,84	84,26	22,55	1 900,12	264,72
F05 DEP Process0 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	Origin Description	Actual Qty	Tgt Qty	Item	FC Var	DEP Var
2084538	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	63324	SB 27 AE 1 F (EX 27/A-00 MS) N	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	CARTON TOP 1121*1121*190	0	8 960	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050009	CARTON BOTTOM FOR CRATE 1	0	8 960	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050012	BELT REP FOR CARTON 1085X	0	8 960	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050019	CARTON SIDE EXT 1101X1101X	0	8 960	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1050023	PE SACK 2000X3300 200µ	0	8 960	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	1060594	WOOD PALLET CP8 1140X1140	0	8 960	PC	0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)E	62575	SB 27 AE 1 F (ex 27/A-00 MS)	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	ATY Z006/7822-1008/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	ATY Z006/7822-1180/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	ATY Z006/7822-1180/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	ATY Z006/7822-1180/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	SETLEMENT				0,00	0,00
2084538					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

STEP 5

Fill in those information in « variance template » tab

	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 6

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 ZivPP40A
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

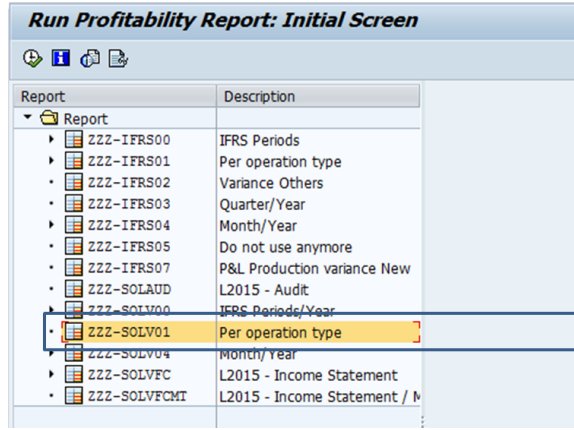
Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

Nov 30, 2025	Actor	Type	Activity	Version
Published	TORNPETCH, Ubonrat	State	changed state to Published at 5:33 am	v14
Draft	TORNPETCH, Ubonrat	State	gave <i>Approvers</i> approval at 5:33 am	
Oct 08, 2025				
	WIROONSRI, Phattarapha	Edit	updated the page at 5:17 am	
		State	changed state to Draft at 3:17 am	v14
Mar 31, 2025				
Published	Gomes, Susana	Edit	updated the page at 12:32 pm	
		State	changed state to Published at 10:32 am	v13
Draft	Gomes, Susana	State	gave <i>Approvers</i> approval at 10:32 am	
		State	changed state to Draft at 10:32 am	v13

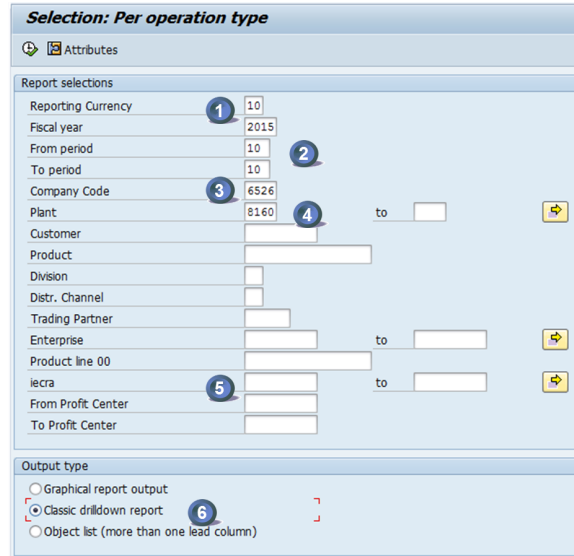
STEP 1

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



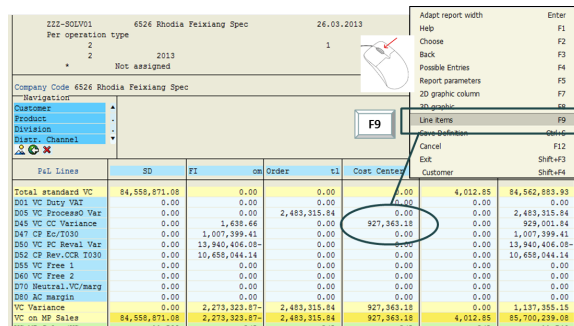
Enter

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"



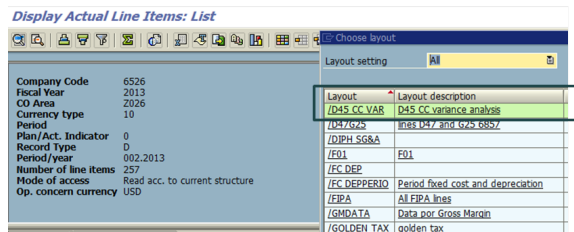
STEP 2

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



STEP 3

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



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

STEP 4

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

Enter :

1. the controlling area
2. the period
3. the list of cost centers you want to analyse

Cost Centers: Actual/Plan/Variance: Selection

Data Source... **1**

Selection values

Controlling Area: 2026 **1**

Fiscal Year: 2015

From Period: 10 **2**

To Period: 10

Plan Version: 0

Selection groups

Cost Center Group: [] to [] **3**

Or value(s): 8160-1050

Cost Element Group: [] to []

Or value(s): []

STEP 5

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				

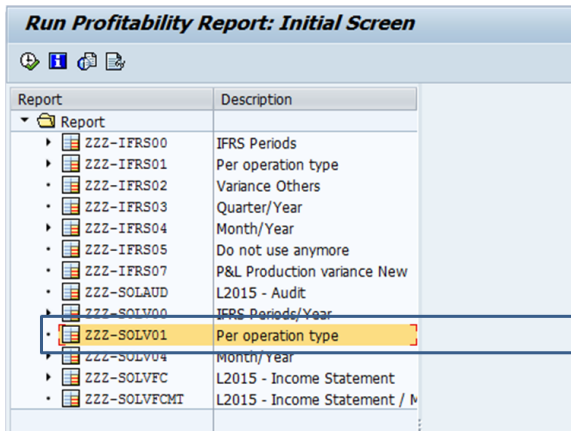
STEP 6

Fill 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			

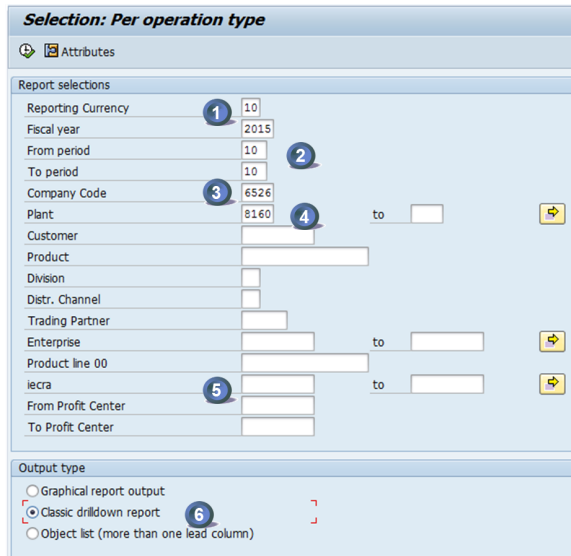
STEP 1

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



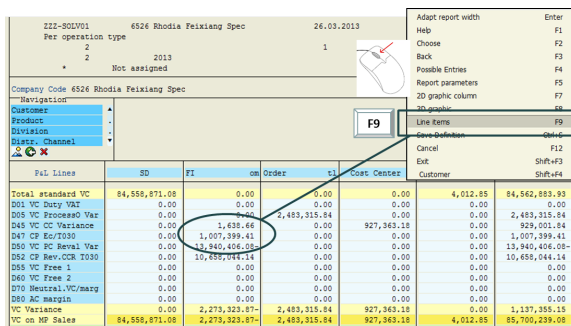
Enter

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"



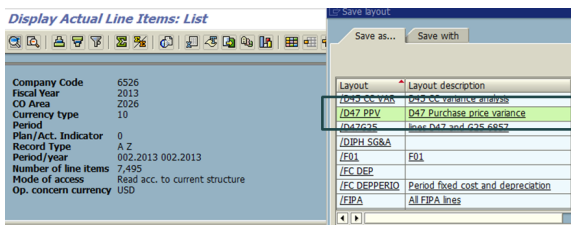
STEP 2

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



STEP 3

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



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 ↵

The standard cost of the material code 128715 is

18 099,12 CNY / 1 000 kg

Display Material Cost Estimate with Quantity Structure

Costing Structure On Detail List On Hold

Material: 128715
Plant: 8160

Costing Data

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

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
Plant: 8160
Storage Location:
Batch:
Vendor:
Customer:
Movement Type: 101
Special Stock:
Purchase Order:
Sales Order:
Sales order item:
Goods recipient:
to
to
to
to
to
to
to
to
to
to

Header Data

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

The list of purchase orders to be analysed is displayed

STEP 6

Display a purchase order to calculate the purchase price variance

- 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

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

Each month, the inventory is revaluated with the new standard cost.

Revaluation = [Standard cost (M) – Standard cost (M-1) x Quantity 01/01/M (00h00)

The variance is due to a more or less efficient use of the time available to carry out the actual production. It compares the actual time taken to carry out an activity with the standard time allowed and values the difference at the standard.

The analysis is performed with the report ZWPP40A

Each month, the inventory is revaluated with the new standard cost. Revaluation = [Standard cost (M) – Standard cost (M-1) x Quantity 01/01/M (00h00)

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

Once a year, when the control **IAC 01.09** is completed and uploaded in WP2.

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

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)"

		Normal capacity CNY		7971-1000	7971-1001
BUDGET in CNY		AMO	6.924.868	6.537.163	387.705
		MACHI	14.968.135	14.057.635	740.498
		MANHO	12.553.781	11.099.775	1.254.006
HOURS		AMO		32.145	4.584
		MACHI		32.145	4.584
		MANHO		32.145	4.584

		E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
CNP	7971-1000	Compounding	14.057.635	1.171.470	1.171.470	0	32.145	2.679
	7971-1001	Packaging	740.498	61.708	61.708	0	4.584	382
	TOTAL MACHI		14.798.133	1.233.178	1.233.178	0	32.145	3.061
	TOTAL CNP		14.798.133	1.233.178	1.233.178	0	32.145	3.061
AMO	7971-1000	Compounding	6.924.868	577.072	577.072	0	32.145	2.679
	7971-1001	Packaging	387.705	32.309	32.309	0	4.584	382
	TOTAL AMO		7.312.573	609.381	609.381	0	36.729	3.061
	TOTAL AMO		7.312.573	609.381	609.381	0	36.729	3.061

STEP 3

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

The price variance & the absorption variance will be automatically calculated

Cost centers	E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)	h. price variance	h. absorption variance	E01 + E09 Total CC variance	E09 FC absorption
9999-1000 Prod CC 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
9999-1000 Prod CC 2											
9999-1000 Prod CC 3											
9999-1000 Prod CC 4											
9999-1000 Prod CC 5											
9999-1000 Prod CC 6											
9999-1000 Prod CC 7											
TOTAL MACHI											

CO-PA	IAC 01.09	=	Budget	Actual hours	IAC 01.09	=	[(6) / 12] - [(1) - (4)] x [(3) / (7)] + [(4) - (3)]	=	CO-PA
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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... **I**

Selection values

Controlling Area: 2026 **1**

Fiscal Year: 2015

From Period: 1 **2**

To Period: 1

Plan Version: 0

Selection groups

Cost Center Group: 7971-1 **3**

Or value(s): [] to []

Cost Element Group: [] to []

Or value(s): [] 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

7971-1 Solvay Shanghai - Direct Production

- 7971-1000 Compounding **1**
- 7971-1001 Packing

Cost Center/Group: 7971-1000 Compounding **2**

Person responsible: 50001634

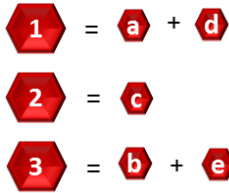
Reporting period: 1 to 1 2015 **3**

Cost Elements	Act. Costs	Plan Costs
99429910 PA-AS CNP	193 294,41	
99429920 PA-AS AMO	73 400,29	
99430020 Direct Labour	801 937,24	924 980,41
99430120 Dir. Fix O/H (C/N)	1 015 636,63	1 171 468,27
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 (C/NP) /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



Cost Center/Group		7971-1000
Person responsible:		50001634
Reporting period:		1
Cost Elements	Act. Costs	
99429910 PA-AS CNP	a	193 294,41-
99429920 PA-AS AMO	b	73 400,29-
99430020 Direct Labour	c	801 937,23-
99430120 Dir Fxd Ohd/H	d	1 015 636,63-
99438000 Depreciation	e	472 298,16-
* Credit		2 556 566,72-
** Over/Underabsorption		

Code	Description	E01 FC Period
7971-1000	Compounding	1
7971-1001	Pack-aging	
TOTAL MACHI		1208.931
7971-1000	Compounding	2
7971-1001	Pack-aging	
TOTAL MANHO		801.937
TOTAL CNP		2.090.868

Code	Description	D30 DE period
7971-1000	Compounding	3
7971-1001	Pack-aging	
TOTAL AMO		545.688
TOTAL AMO		545.688

Report the actual hours of each cost center per activity

Cost Center/Group		7971-1000
Person responsible:		50001634
Reporting period:		1
Activity Types	Act. Acty	
AMO Direct Depreciation	a	2 322,42 H
MACHI DIR FIX O/H (CNP) /h	b	2 322,42 H
MANHO Direct Labour	c	2 322,42 H

Code	Description	Actual hours
7971-1000	Compounding	b
7971-1001	Pack-aging	
TOTAL MACHI		2.322
7971-1000	Compounding	c
7971-1001	Pack-aging	
TOTAL MANHO		2.322
TOTAL CNP		2.322

Code	Description	Actual hours
7971-1000	Compounding	a
7971-1001	Pack-aging	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	Pack-aging	-146.796	2.948	-143.850
TOTAL MACHI		-109.335	158.782	49.446
7971-1000	Compounding	-12.464	133.445	120.981
7971-1001	Pack-aging	4.892	4.961	9.853
TOTAL MANHO		-7.572	138.406	130.834
TOTAL CNP		-237.373	288.819	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	Pack-aging	3.337	1.544	4.881
TOTAL AMO		4.272	74.010	78.282
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	288.819
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

Workflow history

This view shows the 5 most recent entries. The complete workflow log is available from the 'Document Activity' menu item.

Nov 30, 2025	Actor	Type	Activity	Version
Published	TORNPETCH, Ubonrat	State	changed state to Published at 5:34 am	v7
Draft	TORNPETCH, Ubonrat	State	gave <i>Approvers</i> approval at 5:34 am	
Oct 08, 2025	WIROONSRI, Phattarapha	Edit	updated the page at 5:18 am	
		State	changed state to Draft at 3:18 am	v7
May 18, 2016	Sylvain Michel Alexandre Pingont	State	changed state to Published at 3:33 am (Space Initialization)	v6
Draft	Sylvain Michel Alexandre Pingont	State	gave <i>To be approved</i> approval at 3:33 am	
		State	changed state to Draft at 3:33 am	v6