

IAC 01.02 - CC variance – Fixed costs part

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"

Plant code

7971

Plant Name

7971

Year

2015

Country

CNY

TOTAL - Do not change

Cost centers

Description

Normal capacity

7971-1000

7971-1001

Depreciation

6,524,868

6,537,163

387,705

Labor costs dr

12,353,781

11,099,775

1,254,006

Maintenance

3,962,733

3,222,235

740,498

Other CNP

10,875,400

10,875,400

-

AMO

6,524,868

6,537,163

387,705

MACHI

14,786,133

14,087,625

740,498

MANHO

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BUDGET in CNY

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	7971-1000	7971-1001
BUDGET in CNY			
AMO	6,524,868	6,537,163	387,705
MACHI	14,786,133	14,087,625	740,498
MANHO	12,353,781	11,099,775	1,254,006
HOURS			
AMO		32,145	4,584
MACHI		32,145	4,584
MANHO		32,145	4,584

CC variance

Code	Description	E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
7971-1000	Compounding		14,057,635	1,171,470	1,171,470		32,145	2,679
7971-1001	Packaging		740,498	61,708	61,708		4,584	382
TOTAL CNP	MACHI	0	14,798,133	1,233,178	1,233,178		32,145	3,061
7971-1000	Compounding		11,099,775	924,961	924,961		32,145	2,679
7971-1001	Packaging		1,254,006	104,500	104,500		4,584	382
TOTAL MANHO		0	12,353,781	1,029,462	1,029,462			3,061
TOTAL CNP		0	27,151,914	2,262,639	2,262,639			

Code	Description	D90 DE period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)
7971-1000	Compounding		6,537,163	544,764	544,764	0	32,145	2,679
7971-1001	Packaging		387,705	32,309	32,309	0	4,584	382
TOTAL AMO		0	6,924,868	577,072	577,072			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	E01 FC Period	Normal capacity (year)	Normal capacity (month)	Budget (month)	Actual hours	Standard capacity (h) (year)	Standard capacity (h) (month)	A price variance	B absorption variance	E01 + E09 Total CC variance	E09 FC absorption
PPPP-xxxx	Prod CC 1	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PPPP-xxxx	Prod CC 2										
PPPP-xxxx	Prod CC 3										
PPPP-xxxx	Prod CC 4										
PPPP-xxxx	Prod CC 5										
PPPP-xxxx	Prod CC 6										
PPPP-xxxx	Prod CC 7										
TOTAL	MACHI										

CO-PA	IAC 01.09	=	Budget	Actual hours	IAC 01.09	=	(6) / 12	=	[(5) - (7)] x (3) / (7)	=	[(8) + (9)]	CO-PA
	(2) / 12				(6) / 12		(1) - (4)					

STEP 4

For the monthly update use the transaction **S_ALR_87013611**

Enter

- the controlling area
- the period
- 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):

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 7971-1000 Compounding 7971-1001 Packaging		Cost Center/Group 7971-1000 Person responsible: 50001634 Reporting period: 1 to 1 2015	
		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 Chd/H (CNP)	1 015 636,63-
		99438000 Depreciation	472 298,16-
		* Credit	2 556 566,72-
		** Over/Underabsorption	1,74
		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

STEP 6

Report the actual costs of each cost center per activity

$$1 = a + d$$

$$2 = c$$

$$3 = b + e$$

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 Chd/H (CNP)	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 1208.931
7971-1001	Packaging	
TOTAL CNP	MACHI	1208.931
7971-1000	Compounding	2 801.937
7971-1001	Packaging	
TOTAL AMO	MANHO	801.937
TOTAL CNP		2.090.868

Code	Description	D98 DE period
7971-1000	Compounding	3 545.698
7971-1001	Packaging	
TOTAL AMO		545.698
TOTAL AMO		545.698

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 2.322
7971-1001	Packaging	
TOTAL CNP	MACHI	2.322
7971-1000	Compounding	c 2.322
7971-1001	Packaging	
TOTAL AMO	MANHO	2.322
TOTAL CNP		

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

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 + E98 Total CC variance
7971-1000	Compounding	37.461	155.834	193.295
7971-1001	Packaging	-146.798	2.949	-143.850
TOTAL CNP	MACHI	-109.337	158.782	49.445
7971-1000	Compounding	-123.544	133.643	10.099
7971-1001	Packaging	4.762	4.996	9.758
TOTAL AMO	MANHO	-118.782	138.639	19.857
TOTAL CNP		-227.373	288.819	49.446

Code	Description	a. price variance	b. absorption variance	D98 + F90 Total CC variance
7971-1000	Compounding	835	72.467	73.402
7971-1001	Packaging	3.337	1.544	4.881
TOTAL AMO		4.272	74.010	78.282
TOTAL AMO				

E00 FC Fixed Costs		2.025.287
4.CC variance (E01-E98)		49.446
a. price variance		-227.373
b. absorption variance		288.819
FC on production		2.074.733
F00 DEP Depreciation		581.344
4.CC variance (D98-F90)		78.282
a. price variance		4.272
b. absorption variance		74.010
DEP on production		659.627