

IAC 01.02 - Performance variance

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	ProdVer	Pr Vv
2084895	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 AMO	17,900	0,000	H		0,00	376,83	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 CNP	17,900	0,000	H		3 620,24	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1133 MANHO	17,900	0,000	H		2 665,67	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 AMO	0,000	18,239	H		0,00	385,40-	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 CNP	0,000	18,239	H		3 719,52-	0,00	B332	A413
	53789	TY A 218 V30 BLACK 34NG XXXX	7822-1141 MANHO	0,000	18,239	H		2 805,63-	0,00	B332	A413
2084895				53,700		H		239,24-	9,57-		

	Actual hours	Standard hourly rate 7822-1133	Actual costs	Std hours	Standard hourly rate 7822-1141	Standard costs	Variances
MANHO	17,90	148,92	2 665,67	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	Material	Material description	Origin	Origin Description	Actual Qty	Tgt QTY	Item	FC Var	DEP Var	ProVis PO	PC Var
2084538	64712	PA 66 MOLTEN POLYMER	7822-1304 AMO	ATY Z006/7822-1304/AMO	96,000	84,261	H	0,00	264,50	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 CNP	ATY Z006/7822-1304/CNP	96,000	84,261	H	1 666,32	0,00	PC41	PC41
	64712	PA 66 MOLTEN POLYMER	7822-1304 MANHO	ATY Z006/7822-1304/MANHO	96,000	84,261	H	497,75	0,00	PC41	PC41
					288,000	252,783	H	2 164,07	264,50		

	Actual hours	Standard hourly rate 7822-1304	Actual costs	Std hours	Standard hourly rate 7822-1304	Standard costs	Variances
MANHO	96.00	42.45	4 075.63	84.26	42.45	3 576.73	498.30
CNP	96.00	141.95	13 626.91	84.26	141.95	11 960.60	1 666.32
E05 FC ProcessO Var			17 702.54			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	Material	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)YE	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)YE	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)YE	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)YE	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)YE	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)YE	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)YE	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)YE	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)YE						0,00	0,00
	63324	SB 27 AE 1 F (EX 27/A-00 MS) NAT (811)YE	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)YE	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)YE	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)YE	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)YE	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 ZWPP40A	
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