

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"

The image shows two SAP spreadsheets. The left one is 'IAC 01.09' with a '2d-Activity TOTAL' tab. The right one is 'IAC 01.02' with a 'Budget in CNY' tab. A green arrow indicates data transfer from the left to the right.

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)"

The image shows three SAP sheets. The top one is 'Normal capacity CNY' with columns for '7971-1000' and '7971-1001'. The middle one is 'HOURS' with columns for 'AMO', 'MACHI', and 'MANHO'. The bottom one is 'CC variance' with columns for 'Code', 'Description', 'E01 FC Period', 'Normal capacity (year)', 'Normal capacity (month)', 'Budget (month)', 'Actual hours', 'Standard capacity (h) (year)', and 'Standard capacity (h) (month)'. Arrows indicate data flow from the top and middle sheets to the bottom sheet.

STEP 3

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

The price variance & the absorption variance will be automatically calculated

The image shows the 'Cost Centers: Actual/Plan/Variance: Selection' dialog box. It has fields for 'Controlling Area', 'Fiscal Year', 'From Period', 'To Period', and 'Plan Version'. Below these are 'Selection groups' for 'Cost Center Group' and 'Cost Element Group'. Arrows point from the dialog fields to the 'CC variance' sheet in the previous step.

STEP 4

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

Enter

- the controlling area
- the period
- the group of production cost centers

STEP 5

The image shows the 'Cost Centers: Actual/Plan/Variance: Selection' dialog box with three numbered callouts: 1 points to 'Controlling Area', 2 points to 'From Period', and 3 points to 'Cost Center Group'.

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)

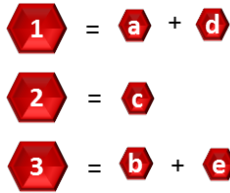
Variation: Cost Center		Cost Center/Group	
7971-1 Sakay Shanghai - Direct Production		7971-1000 Compounding	
7971-1000 Compounding		Person responsible: 50001634	
7971-1001 Packing		Reporting period: 1 to 1 2015	

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-	924 960,41-
99430120 Dir Fxd Ohd/H (CN)	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 (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



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 (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
7971-1001	Packaging	
TOTAL MACHI		1208.931
7971-1000	Compounding	2
7971-1001	Packaging	
TOTAL MANHO		801.937
TOTAL CNP		2.010.868

Code	Description	D90 DE period
7971-1000	Compounding	3
7971-1001	Packaging	
TOTAL AMO		545.698
TOTAL AMO		545.698

Report the actual hours of each cost center per activity

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

Code	Description	Actual hours
7971-1000	Compounding	a
7971-1001	Packaging	
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	2.949	-143.850
TOTAL MACHI		-109.337	158.782	49.445
7971-1000	Compounding	-123.544	133.041	9.497
7971-1001	Packaging	4.762	4.960	9.722
TOTAL MANHO		-118.782	138.001	19.219
TOTAL CNP		-227.372	286.819	49.446

Code	Description	a. price variance	b. absorption variance	D90 + F90 Total CC variance
7971-1000	Compounding	935	72.467	73.402
7971-1001	Packaging	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		286.819
FC on production		2.074.733
F00 DEP Depreciation		581.344
4.CC variance (D90-F90)		78.282
a. price variance		4.272
b. absorption variance		74.010
DEP on production		659.627